

FISCAL REVIEW

Minnesota State Senate

2026



Fiscal Review of the 2026 Legislative Session

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PREFACE

The *Fiscal Review* is an annual report of enacted budget and fiscal policy actions. The report covers all budgetary funds, with particular attention given to the General Fund. Budgetary funds reflect the operating budget for the state and exclude some state funds not budgeted for operations, such as pension funds, trust funds, and enterprise funds. Under the Minnesota Constitution, General Fund revenues and expenditures must be in balance at the close of each biennium.

Minnesota operates on a biennial budget enacted in odd-year legislative sessions. A fiscal year begins on July 1 and ends on June 30 and is numbered by the calendar year in which it ends. While most revenue and expenditure amounts are presented as biennial amounts, in some cases annual amounts may provide a more thorough understanding of the timing of revenue and appropriations. Additional detail is available by consulting legislative budget tracking spreadsheets or by contacting the relevant Senate fiscal staff. Detailed budget tracking spreadsheets can be found here: <https://www.senate.mn/tracking/2026>

Appropriations Defined

Appropriations are authorizations made by the Legislature to spend money from the state treasury for the purposes established by law. The Minnesota Constitution prohibits

the payment of money out of the treasury unless appropriated by the Legislature. The Governor may veto appropriations but cannot create appropriations.

Direct appropriations are authorizations to spend a specific dollar amount, usually for a limited period, such as one year or one biennium. Open appropriations, which are less common, authorize an open-ended spending level, such as a “sum sufficient” to fund a defined need or formula. The amounts shown in the *Fiscal Review* for open appropriations reflect estimates of expected spending.

Most direct appropriations are established in session law and expire at the end of the biennium or at another specified time and must be reenacted upon expiration to continue spending authority. Statutory appropriations, on the other hand, are set in state statute and provide ongoing authority to spend money from the treasury even if a biennial budget is not adopted. Statutory appropriations may authorize either a specific dollar amount or an open-ended amount and may provide a specific period of time for the appropriation.

Certain direct and statutory appropriations are funded by revenue sources that are dedicated for specific purposes. Amounts shown in the *Fiscal Review* for authorized spending from dedicated revenues reflect

estimates of the revenues to be generated and the allocation of those revenues established in law.

Further, significant portions of some state agency operations, such as those of the Department of Administration and the Department of Management and Budget (MMB), are funded through charges to other state agencies. In other words, money appropriated to an agency may be used to purchase services from another state agency whose mission is, in part, to provide centralized operating functions. To fully describe budget activity while avoiding double-counting, budget totals are reported based on the agency that received an appropriation. Please note that some *Fiscal Review* chapters also discuss agency activities that are supported through charges to other state agencies.

Appropriations and Spending Comparisons

The *Fiscal Review* reports on the fiscal activity enacted in the most recent regular legislative session and any associated special sessions, but the document also places the recently enacted biennial fiscal activity in the context of the biennial spending and revenues that preceded it. Amounts shown in the *2026 Fiscal Review* for the current biennium (FY 2026-27) reflect appropriation levels enacted in the 2025 regular session, the 2025 first special session, and the 2026 regular session. Amounts shown for the next biennium (FY 2028-29), often referred to as “planning estimates,” reflect estimates of future biennial spending, assuming that current law program funding not explicitly

identified as one-time is carried forward for another two years. The *2026 Fiscal Review* compares current biennial appropriations to the February 2026 budget forecast prepared by MMB. Comparisons between the FY 2026-27 enacted budget and FY 2024-25 actual spending are contained in Chapter 1 tables and Appendix A.

References to Session Law and Fiscal Years

In the *2026 Fiscal Review*, session laws enacted during the 2026 regular session are referred to simply with the appropriate chapter number. Throughout this document, “fiscal year” is abbreviated as “FY.”

Specific Reporting Details

The *Fiscal Review* is organized based on a standard list of budget jurisdictions. Executive branch agencies, the Judiciary, and the Legislature are each allocated to a budget jurisdiction that is topically similar.

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CHAPTER 1

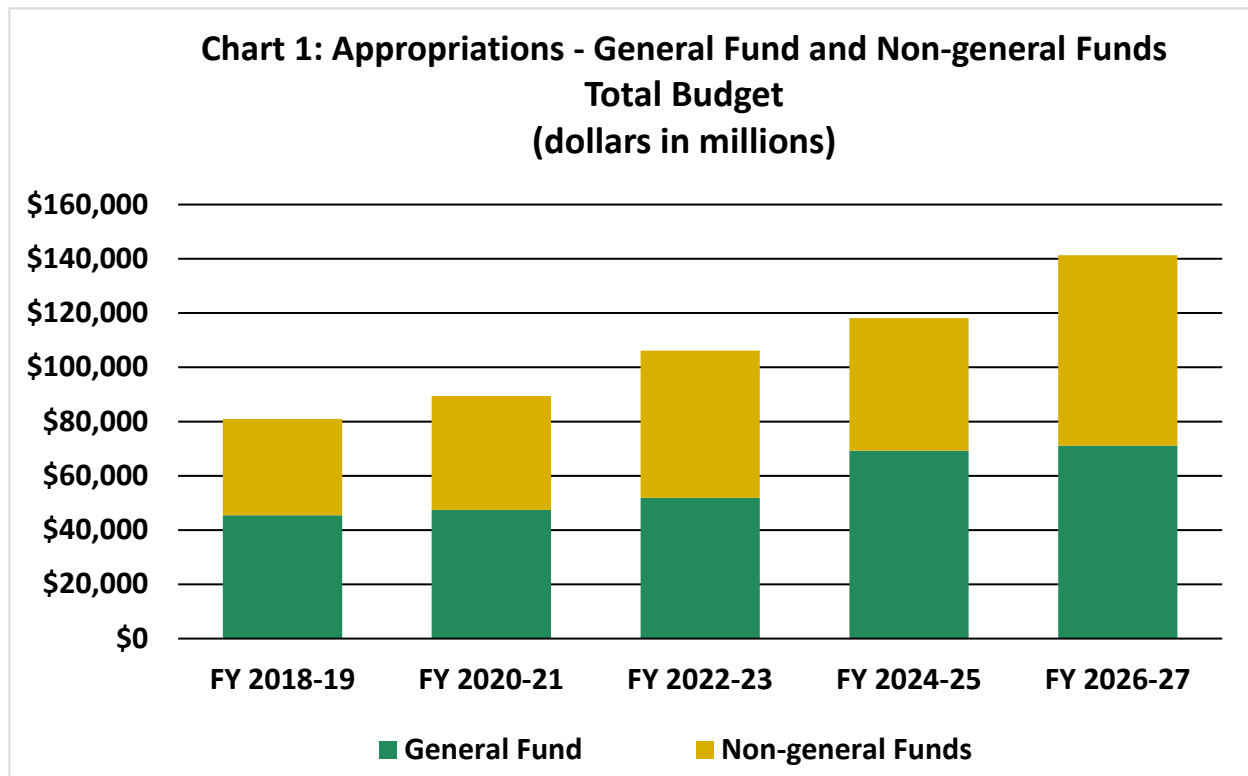
STATE BUDGET OVERVIEW

During the 2026 regular session, thirty-two chapters of law were enacted to supplement the FY 2026-27 biennial budget originally enacted in the 2025 legislative sessions. After these changes, the enacted FY 2026-27 all funds budget totaled \$141.3 billion, of which \$71.1 billion, or 50.3 percent, was from the General Fund.

Chart 1 displays total appropriations since FY 2018-19 and divides each biennium between the General Fund and non-general funds. The enacted FY 2026-27 all funds budget increased \$878.1 million, or 0.6 percent, above the February 2026 forecast. These increases were concentrated in non-general

funds. Comparisons between the enacted FY 2026-27 budget and actual spending in the prior biennium (FY 2024-25) are found in tables throughout this chapter and in Appendix A.

The February 2026 forecast projected a positive General Fund budgetary balance of \$3.7 billion for FY 2026-27, or 5.3 percent of forecasted spending, and a positive balance of \$1.4 billion for FY 2028-29. The FY 2026-27 General Fund supplemental budget enacted in the 2026 regular session reduced the budgetary balance in both biennia, leaving a positive balance of \$3.1 billion in FY 2026-27 and a positive balance of \$1 billion



in FY 2028-29. In each budget forecast, the Department of Management and Budget (MMB) establishes two separate estimates of the General Fund budgetary balance, one with inflation included and one without. (For more information, see page 17 of the [2025 Fiscal Review](#).) With inflation included, the February 2026 forecast projected a positive General Fund budgetary balance of \$3.7 billion for FY 2026-27 and a positive balance of \$377.3 million for FY 2028-29. Inflation estimates are included in several charts and tables in this chapter to improve understanding of the overall budget but are excluded from the narrative in subsequent chapters of this report.

FY 2026-27 BUDGET HIGHLIGHTS

Subsequent chapters of this report discuss significant policy and fiscal changes, most of which were enacted in the omnibus finance acts that compose the majority of the FY 2026-27 supplemental budget. (See Appendix J for a complete list of 2026 session laws relating to the FY 2026-27 enacted budget.)

Noteworthy FY 2026-27 budget changes enacted in the 2026 regular session include the following:

- [Chapter 92](#) established the independent Office of the Inspector General (OIG) and, together with Chapter 119, appropriated \$7.1 million from the General Fund in FY 2026-27 to the OIG and other state agencies. (See chapter 7 of this report.)
- [Chapter 100](#), the Omnibus Housing Supplemental Budget, appropriated \$25 million one-time in FY 2027 from the interest earned in the Housing Development Fund from investments of previous state appropriations to the Housing Financing Agency. Of this appropriation, \$14.3 million was for the workforce housing development program in greater Minnesota, \$4 million was for supportive housing, \$4 million was for manufactured home park infrastructure grants, and \$2 million was for the Family Homeless Prevention and Assistance Program.
- [Chapter 116](#), the Omnibus Higher Education Supplemental Budget, appropriated \$3 million one-time in FY 2027 from the General Fund to Minnesota State Colleges and Universities to implement an automated identity verification system to combat “ghost student” enrollment fraud, in which stolen or fictitious identities are used to impersonate students to fraudulently obtain financial aid or other benefits.
- [Chapter 118](#) enacted General Fund appropriations in FY 2026-27 for increased safety and security measures for public officials and the Capitol complex, including \$7 million for the Judiciary, \$8 million for the Legislature, \$300,000 for constitutional officers, and \$14.8 million for the Department of Public Safety. (See chapters 6, 7, and 8 of this report.)

- [Chapters 121](#) and [128](#) made changes to a FY 2024 appropriation for payments to former owners of certain tax-forfeited lands. (See page 15 of the [2024 Fiscal Review](#) for discussion of the tax-forfeited lands payment law.) The enacted changes required the claims administrator for tax-forfeited properties to return the lesser of \$47 million or the unspent amount of the FY 2024 appropriation to the Commissioner of Management and Budget by June 29, 2026, one day prior to the date when the funds would otherwise have been returned. Under the new law, the commissioner must then cancel the returned amount to the General Fund within one day of receipt of the funds. Chapter 128 also appropriated \$38 million from the General Fund in FY 2026-27 for the Family Homeless Prevention and Assistance Program.
- [Chapter 121](#), the Omnibus Human Services Supplemental Budget, enacted provisions to end the Long-Term Services and Supports (LTSS) Loan Program, which provided loans to eligible LTSS providers to preserve and expand services for people with complex, high-acuity needs. These provisions cancelled \$79.3 million of Special Revenue Fund appropriations for the program (\$73.7 million in FY 2026 and \$5.6 million in FY 2028) and transferred these amounts from the Special Revenue Fund to the General Fund. (See chapter 5 of this report.)
- [Chapter 127](#) provided funding to address the risk of the Hennepin County Medical Center (HCMC) closing due to uncompensated care costs, interruption of payments from the dissolution of a health care insurer, and changes in federal law governing payments to hospitals. This chapter appropriated \$150 million one-time in FY 2026 from the General Fund to the Department of Health for a grant to Hennepin Healthcare to ensure the continued operation of HCMC. It also transferred \$500 million one-time in FY 2028-29 from the General Fund budget reserve to establish a hospital stabilization reserve to make future payments to eligible hospitals, including HCMC. (See chapter 5 of this report.)
- [Chapters 120](#) and [127](#) enacted changes to Minnesota's Medical Assistance program (MA) and Supplemental Nutrition Assistance Program (SNAP) to conform with new federal requirements for Medicaid and SNAP established in Public Law 110-21. Compared to the forecast, Chapter 127 reduced state MA appropriations in FY 2027 by \$5 million and appropriated \$13.1 million in FY 2027 to DHS to implement the new federal Medicaid requirements. Chapters 120 and 127 together appropriated \$10.1 million in FY 2027 to DCYF for SNAP administrative costs. (See chapter 5 of this report.)
- [Chapter 128](#), the Omnibus Tax Act, enacted two transfers to the General

Table 2 - All Funds Biennial Budget - FY 2026-27, by Fund Comparison of Enacted FY 2026-27 Budget to FY 2024-25 and to Forecast <i>(dollars in millions)</i>					
	FY 2024-25	FY 2026-27 Forecast Base	FY 2026-27 Enacted Budget	Change: Enacted - FY 2024-25	Change: Enacted - Fcst Base
General Fund	69,284.8	70,231.0	71,122.2	1,837.4	891.2
General Fund Transfer Out	(10,184.1)	(4,814.0)	(5,203.3)	4,980.7	(389.4)
Health Care Access Fund	2,296.0	2,726.1	2,726.1	430.1	-
Federal Funds	36,215.1	47,936.1	47,936.1	11,721.0	-
Federal COVID-Related Funds*	30.8	0.6	0.6	(30.2)	-
Other Funds	20,478.8	24,384.2	24,760.4	4,281.6	376.2
All Funds Total	118,121.4	140,463.9	141,342.0	23,220.6	878.1

** Includes all expenditures and appropriations from the Coronavirus Relief Fund and the American Rescue Plan State Fiscal Recovery fund.*

Fund. It cancelled \$15 million of a FY 2024 appropriation from the Minnesota forward fund account to the Department of Employment and Economic Development and transferred \$15 million from the account to the General Fund. Chapter 128 also transferred \$75 million from the driver and vehicle services operating account in the Special Revenue Fund to the General Fund. Both transfers were one-time.

- Chapter 128 made a series of changes to Minnesota's individual income and corporate franchise tax bases to conform with federal Public Law 119-21, some of which increased General Fund revenues and others which reduced them. In total, the changes increased net General Fund

revenues in FY 2027 by \$3.1 million, compared to the forecast. Chapter 128 also enacted a one-time increase in homestead credit refunds for tax year 2026, increasing General Fund expenditures for these refunds by \$125 million in FY 2027. (See chapter 2 of this report.)

- [Chapters 129](#) and [130](#) appropriated a net total of \$26.1 million from the General Fund to various agencies for capital improvement projects throughout the state. Chapter 130 authorized a net total of \$1.2 billion in general obligation debt for public projects, the General Fund debt service for which is projected to be \$21 million in FY 2027 and \$158 million in FY 2028-29. (See Appendix G.)

Table 3a - All Funds Biennial Budget - FY 2026-27, by Budget Jurisdiction Comparison of Enacted FY 2026-27 Budget to FY 2024-25 and to Forecast <i>(dollars in millions)</i>					
	FY 2024-25	FY 2026-27 Forecast Base	FY 2026-27 Enacted Budget	Change: Enacted - FY 2024-25	Change: Enacted - Fcst Base
E-12 Education	28,193.7	28,372.5	28,385.5	191.8	13.0
Higher Education	4,435.5	4,274.2	4,301.6	(133.9)	27.3
Property Tax Aids and Credits	5,681.1	5,225.2	5,350.2	(330.9)	125.0
Health and Human Services	55,601.0	70,949.0	71,207.6	15,606.7	258.7
Ag, Environment, Natural Resources	3,661.8	3,955.7	4,263.7	602.0	308.0
Jobs, Commerce, and Energy	6,320.7	4,325.4	4,349.8	(1,970.9)	24.4
Judiciary and Public Safety	4,518.6	4,674.8	4,715.5	196.9	40.7
Transportation and Public Safety	9,954.3	15,590.6	15,923.7	5,969.5	333.1
State Government and Veterans	4,755.0	4,332.1	4,410.0	(344.9)	77.9
Debt Service and Capital Projects	5,183.8	3,677.3	3,736.6	(1,447.2)	59.4
Cancellations and Other	(10,184.1)	(4,913.0)	(5,302.3)	4,881.7	(389.4)
Total for Budget Jurisdictions	118,121.4	140,463.9	141,342.0	23,220.6	878.1

- Chapter 130 reduced the motor vehicle registration tax rates imposed during calendar year 2027 for certain vehicles, reducing tax revenue to the Highway User Tax Distribution Fund (HUTDF) in FY 2027 and FY 2028 by a total of \$254.4 million. Chapter 130 transferred \$254 million one-time in FY 2027 from the General Fund to the HUTDF to offset the reduced tax revenue. (See chapter 8 of this report.)

ALL FUNDS BUDGET, FY 2026-27

Appropriations

As shown in Table 2, the enacted FY 2026-27 all funds biennial budget totaled \$141.3 billion, which was \$878.1 million, or 0.6 percent, greater than the February 2026 forecast. Total FY 2026-27 General Fund appropriations were \$71.1 billion and represented 50.3 percent of the total biennial budget.

Table 3b - FY 2026-27, All Funds by Budget Jurisdiction Appropriations By General Fund and Non-general Funds <i>(dollars in millions)</i>						
	General Fund FY 2026-27	General Fund, Percent of All Funds	Non-general Funds FY 2026-27	Non-general Funds, Percent of All Funds	All Funds FY 2026-27	Budget Area Percent of All Funds Total
Health and Human Services	25,943	36.4%	45,264	63.6%	71,208	50.4%
E-12 Education	25,993	91.6%	2,393	8.4%	28,385	20.1%
Transportation and Public Safety	1,192	7.5%	14,732	92.5%	15,924	11.3%
Property Tax Aids and Credits	4,948	92.5%	402	7.5%	5,350	3.8%
Higher Education	4,020	93.5%	281	6.5%	4,302	3.0%
Debt Service and Capital Projects	1,502	40.2%	2,234	59.8%	3,737	2.6%
State Government and Veterans	2,054	46.6%	2,356	53.4%	4,410	3.1%
Judiciary and Public Safety	3,670	77.8%	1,046	22.2%	4,716	3.3%
Jobs, Commerce, and Energy	984	22.6%	3,365	77.4%	4,350	3.1%
Ag, Environment, Natural Resources	915	21.4%	3,349	78.6%	4,264	3.0%
Cancellations and Other	(99)	1.9%	(5,203)	98.1%	(5,302)	-3.8%
Total	71,122	50.3%	70,220	49.7%	141,342	100.0%

Table 3a presents the enacted FY 2026-27 all funds budget by major budget jurisdiction, comparing the enacted budget to the February 2026 forecast and to the FY 2024-25 biennium.

Table 3b displays the enacted FY 2026-27 all funds budget by budget jurisdiction and sorts the jurisdictions based on each area's share of the total budget. The three largest

budget jurisdictions (HHS, E-12 Education, and Transportation and Public Safety) represented 81.8 percent of the total FY 2026-27 budget.

Table 3b also displays General Fund and non-general funds as a percentage of each budget jurisdiction's total appropriations. For example, FY 2026-27 HHS appropriations were \$25.9 billion from the General Fund,

Table 4 - All Funds Biennial Revenues - FY 2026-27, by Fund Comparison of Enacted FY 2026-27 Budget to FY 2024-25 and to Forecast <i>(dollars in millions)</i>					
	FY 2024-25	FY 2026-27 Forecast Base	FY 2026-27 Enacted Budget	Change: Enacted - FY 2024-25	Change: Enacted - Fcst Base
General Fund	63,041.6	67,463.9	67,682.8	4,641.2	218.8
<u>Non-general Funds</u>					
Health Care Access Fund	2,005.2	2,322.9	2,322.9	317.7	-
Highway User Tax Distribution Fund	5,571.4	6,244.2	6,125.2	553.8	(119.0)
Federal Fund	36,240.4	47,965.6	47,965.6	11,725.2	-
Other Funds	11,369.3	12,935.1	12,765.8	1,396.5	(169.3)
Subtotal, Non-general Funds	55,186.3	69,467.9	69,179.6	13,993.2	(288.3)
Total All Funds Revenues	118,227.9	136,931.8	136,862.3	18,634.4	(69.4)

which is 36.4 percent of total HHS appropriations, and \$45.3 billion from non-general funds, which is 63.6 percent of total HHS appropriations. E-12 Education is predominantly funded from the General Fund, with 91.6 percent of its FY 2026-27 appropriations from this source. Conversely, the Transportation and Public Safety budget is primarily funded with non-general funds, with 92.5 percent of its FY 2026-27 appropriations from these sources.

Revenues

Enacted FY 2026-27 all funds revenues were \$136.9 billion, a reduction of \$69.4 million compared to the February 2026 forecast. Table 4 shows total state revenues by fund, highlighting the General Fund and non-

general funds with noteworthy changes in the 2026 session. The General Fund revenues discussion in chapter 2 of this report excludes transfers from other funds and prior year adjustments, so the totals and comparisons in that chapter are slightly lower than in Table 4.

GENERAL FUND BUDGET, FY 2026-27

Appropriations

Enacted FY 2026-27 General Fund appropriations totaled \$71.1 billion, an increase of \$891.2 million, or 1.3 percent, above the February 2026 forecast.

Table 5 summarizes the FY 2026-27 General Fund budget by budget jurisdiction. Compared to the forecast, the largest FY

Table 5 - General Fund Biennial Budget by Budget Jurisdiction Comparison of Enacted FY 2026-27 Budget to FY 2024-25 and to Forecast <i>(dollars in millions)</i>					
	FY 2024-25	FY 2026-27 Forecast Base	FY 2026-27 Enacted Budget	Change: Enacted - FY 2024-25	Change: Enacted - Fcst Base
E-12 Education	24,565.0	25,979.7	25,992.7	1,427.8	13.0
Higher Education	4,190.5	4,015.8	4,020.3	(170.1)	4.5
Property Tax Aids and Credits	5,565.8	4,823.1	4,948.1	(617.8)	125.0
Health and Human Services	20,951.3	25,646.3	25,943.2	4,991.9	296.9
Ag, Environment, Natural Resources	1,072.3	905.5	914.5	(157.8)	9.0
Jobs, Commerce, and Energy	3,639.9	949.3	984.5	(2,655.4)	35.1
Judiciary and Public Safety	3,546.6	3,641.0	3,669.7	123.1	28.7
Transportation and Public Safety	786.3	921.2	1,191.9	405.6	270.7
State Government and Veterans	2,560.4	1,992.9	2,054.0	(506.4)	61.1
Debt Service and Capital Projects	2,406.8	1,455.2	1,502.3	(904.5)	47.1
Cancellations and Other	-	(99.0)	(99.0)	(99.0)	-
Total Spending	69,284.8	70,231.0	71,122.2	1,837.4	891.2

2026-27 General Fund increases were in Health and Human Services (\$296.9 million, or 1.2 percent); Transportation and Public Safety (\$270.7 million, or 29.4 percent); and Property Tax Aids and Credits (\$125 million, or 2.6 percent).

Revenues

Table 6 shows that General Fund resources in FY 2026-27 increased by a net \$218.8 million in the enacted supplemental budget compared to the February 2026 forecast. This total included \$167.5 million in increased transfers from other funds, \$46.2 million in increased non-tax revenue, and a \$5.1 million increase in tax revenue. (See chapter 2 of this report.)

BUDGET RESERVE CHANGES, FY 2026-27 AND FY 2028-29

Table 7 displays all changes to the General Fund budget reserve since the end of the 2025 legislative sessions. These changes increased the reserve from \$3.2 billion in FY 2025 to \$3.4 billion in FY 2026:

- Under Minnesota Statutes, section [79.251](#), the Commissioner of Commerce must review and certify whether the reserve in the workers' compensation assigned risk plan contains an excess surplus. Any excess surplus must be transferred to the budget reserve account. Following the audit of the calendar year 2024 assigned risk plan,

Table 6 - General Fund Budget Comparison of Enacted FY 2026-27 Budget to FY 2024-25 and to Forecast <i>(dollars in millions)</i>					
	FY 2024-25	FY 2026-27 Forecast Base	FY 2026-27 Enacted Budget	Change: Enacted - FY 2024-25	Change: Enacted - Fcst Base
Balance Forward (including Reserves)	16,516.2	10,272.9	10,272.9	(6,243.3)	-
Current Revenues	63,041.6	67,463.9	67,682.8	4,641.2	218.8
Total Resources	79,557.8	77,736.9	77,955.7	(1,602.1)	218.8
Spending	69,284.8	70,231.0	71,122.2	1,837.4	891.2
Reserves and Carryforward	5,394.8	3,771.8	3,771.8	(1,623.1)	-
Budgetary Balance	4,878.1	3,734.1	3,061.7	(1,816.4)	(672.4)

Table 7 - General Fund Budget Reserve Changes Since End of 2025 Regular Session <i>(dollars in thousands)</i>					
	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
Budget Reserve Initial Balance	3,177,370	3,185,932	3,421,764	3,421,764	3,067,764
Assigned Risk Plan, Excess Surplus Allocation	8,562	-	-	-	-
November 2025 Forecast, MS 16A.152 Allocation	-	235,832	-	-	-
Transfer to Hospital Stabilization Reserve	-	-	-	(354,000)	(146,000)
Budget Reserve Balance	3,185,932	3,421,764	3,421,764	3,067,764	2,921,764

the commissioner certified an excess surplus equal to \$8.6 million. This amount was transferred to the budget reserve account and recognized at the end of the FY 2024-25 biennium.

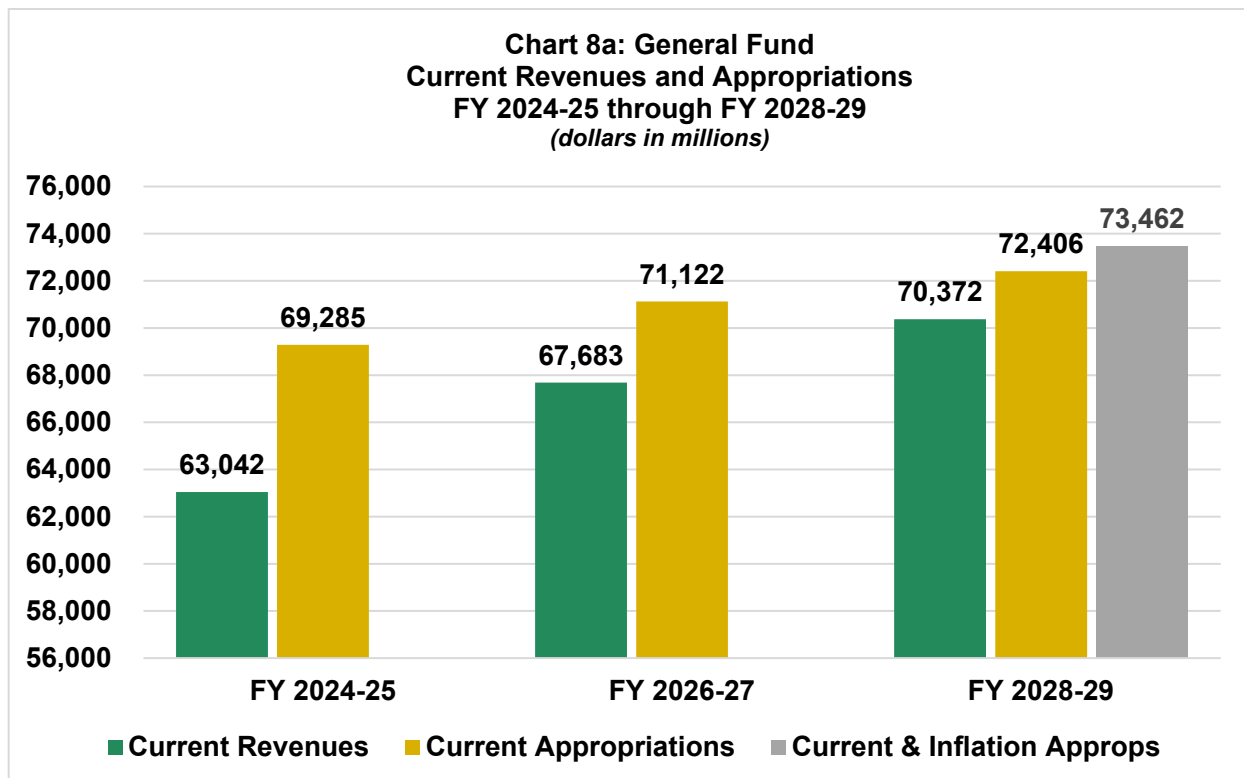
- Minnesota Statutes, section [16A.152](#), requires the Commissioner of Management and Budget to transfer a projected surplus in a November forecast to the budget reserve account until the reserve reaches a specified level. That level is determined by an annual analysis prepared by MMB each September. The November 2025 forecast transferred an additional \$235.8 million from the General Fund to the budget reserve account.

Chapter 127 established a new hospital stabilization reserve and enacted transfers totaling \$500 million in FY 2028-29 from the

General Fund budget reserve to provide ongoing resources for hospitals in the state. These transfers will reduce the budget reserve to \$2.9 billion at the end of the FY 2028-29 biennium. (See chapter 5 of this report for additional discussion about the hospital stabilization reserve.)

FY 2026-27 AND FY 2028-29 GENERAL FUND BALANCE ANALYSIS

The February 2026 forecast projected a positive General Fund budgetary balance of \$3.7 billion in FY 2026-27. (See Table 6.) Compared to the forecast, the enacted budget increased FY 2026-27 General Fund appropriations by \$891.2 million. This increase in appropriations, along with the enacted FY 2026-27 General Fund revenue increase of \$218.8 million, resulted in a positive budgetary balance of \$3.1 billion at the end of the FY 2026-27 biennium.



Combined with General Fund reserves, this unallocated amount will be carried forward into the FY 2028-29 planning biennium. The FY 2028-29 planning biennium is projected to have a positive General Fund balance of \$1 billion, a reduction of \$415 million compared to the February 2026 forecast.

In addition to budgetary balance, another measurement of fiscal health is structural balance, which compares a single biennium's revenue collections with its appropriations. The structural balance calculation does not include money carried forward from one biennium to the next. Carryforward resources are one-time and can mute the overall estimates of the budget picture, inflating a budget's closing balance. By eliminating carryforward resources from a previous biennium, the structural balance measurement can provide an indication of

the state's overall General Fund budget position within a specific biennium.

Chart 8a displays current General Fund revenues and appropriations in the enacted budget for FY 2024-25 through FY 2028-29. FY 2024-25 revenues totaled \$63 billion and appropriations totaled \$69.3 billion, creating a negative structural balance of \$6.2 billion. FY 2026-27 revenues are projected to total \$67.7 billion and appropriations are \$71.1 billion, resulting in a negative structural balance of \$3.4 billion, or 4.8 percent of FY 2026-27 General Fund appropriations. FY 2028-29 projected revenues total \$70.4 billion and projected appropriations total \$72.4 billion, leaving a negative structural balance of \$2.1 billion.

Chart 8b displays the General Fund's budgetary balance and structural balance for the three biennia. The enacted FY 2026-27

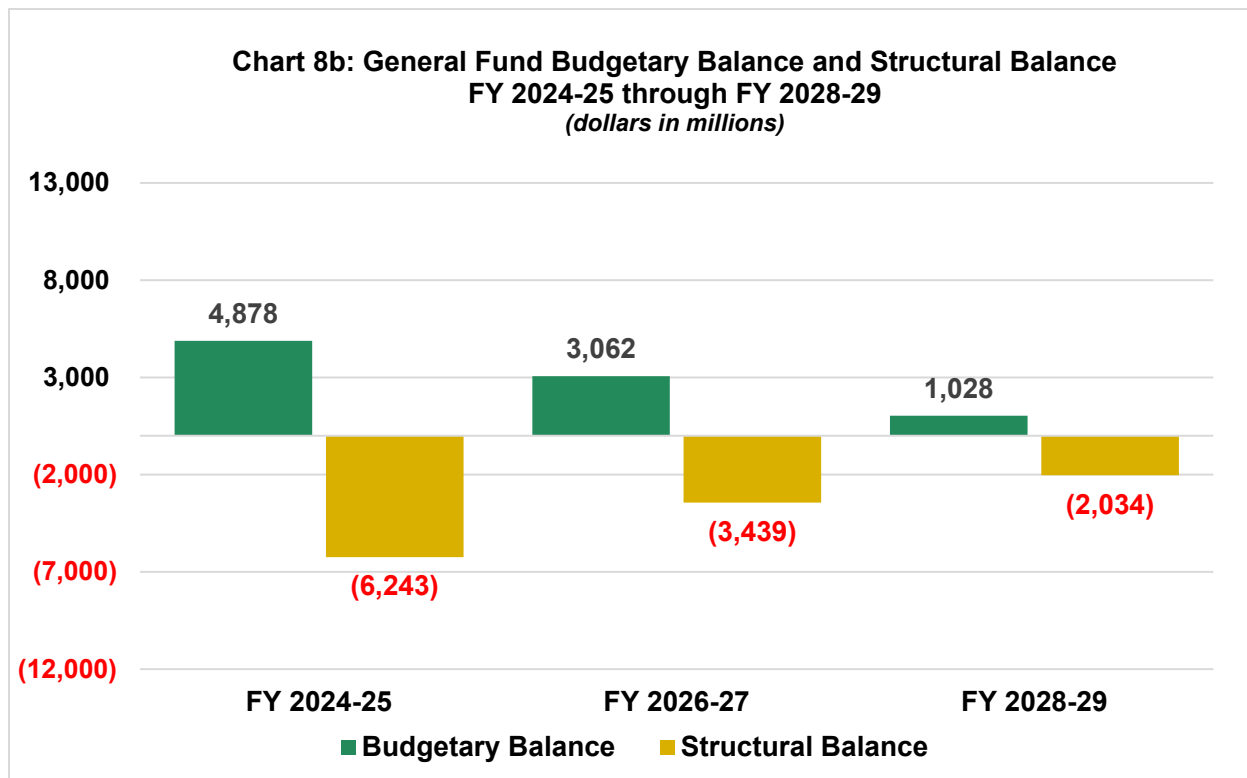


Table 9 - General Fund Biennial Budget Comparison of Enacted FY 2026-27 Budget to FY 2028-29 Planning Estimates <i>(dollars in millions)</i>			
	FY 2026-27 Enacted Budget	FY 2028-29 Planning Estimates	Change: FY 2028-29 - FY 2026-27
Current Resources (excluding carryforward)	67,682.8	70,372.3	2,689.5
Total Projected Appropriations	71,122.2	72,405.9	1,283.7
Projected Structural Balance Without Inflation	(3,439.5)	(2,033.6)	1,405.8
Inflation Estimates	-	1,055.7	1,055.7
Total Projected Appropriations Including Inflation Estimates	71,122.2	73,461.6	2,339.4
Projected Structural Balance Including Inflation Estimates	(3,439.5)	(3,089.3)	350.1

General Fund budget was balanced on a budgetary basis with resources carried forward from FY 2024-25. Similarly, the \$3.1 billion budgetary balance in FY 2026-27 will carry forward to FY 2028-29 and provide resources that help improve the budgetary balance in the planning years.

Table 9 displays the change in current General Fund revenues and appropriations over the current and planning biennia. Between FY 2026-27 and FY 2028-29, projected revenues in the enacted budget increased by \$2.7 billion and projected appropriations increased by \$1.3 billion. Table 9 also includes inflation estimates for FY 2028-29, showing that the projected inflation-adjusted appropriations in the

enacted budget will increase by \$1.1 billion in the planning years. In summary, while appropriations exceed current revenues in both biennia, the appropriations in the enacted budget are growing at a slower pace than its revenues.

INFLATION

In the February 2026 forecast, inflation estimates provided information about the cost of the FY 2026-27 General Fund budget if the Legislature were to appropriate the same level of spending after adjusting those appropriations for increased prices in FY 2028-29. This measurement provided policymakers with information about the budgetary pressure of the existing FY 2026-

Table 10 - Calculating Inflation, February 2026 Forecast FY 2026-27 and FY 2028-29 <i>(dollars in millions)</i>				
	FY 2026	FY 2027	FY 2028	FY 2029
Projected Spending	35,574.7	34,657.5	35,548.2	36,780.1
Subtracted Appropriations	20,776.3	21,680.2	22,380.1	23,276.2
Projected Spending for Inflation	14,798.4	12,977.3	13,168.0	13,503.9
CPI Growth Estimates			2.6%	2.4%
Inflation Estimate			346.5	692.5
Biennial Inflation				1,039.0

Table 11 - Calculating Inflation, FY 2026-27 Enacted Budget FY 2026-27 and FY 2028-29 <i>(dollars in millions)</i>				
	FY 2026	FY 2027	FY 2028	FY 2029
Projected Spending	35,628.4	35,493.8	35,606.9	36,799.0
Subtracted Appropriations	20,776.3	21,834.5	22,226.8	23,077.6
Projected Spending for Inflation	14,852.1	13,659.4	13,380.1	13,721.4
CPI Growth Estimates			2.6%	2.4%
Inflation Estimate			352.1	703.6
Biennial Inflation				1,055.7

27 General Fund budget. (See page 17 of the [2025 Fiscal Review](#) for additional discussion about inflation in the state forecast.)

Table 10 displays the inflation calculations in the February 2026 forecast, showing that MMB estimated additional General Fund inflation of \$1 billion in FY 2028-29. The addition of inflation estimates reduced the forecasted FY 2028-29 General Fund biennial budgetary balance from a positive \$1.4 billion to a positive \$377.3 million. Inflation estimates in the General Fund forecast do not include legal authority to spend any

money. In the absence of appropriation authority, the estimates remain an informative statistic in the forecast.

Table 11 displays the end-of-session estimates of inflation in FY 2028-29, as adjusted by spending changes enacted in the 2026 regular session. These adjustments increased inflation estimates by \$17 million in FY 2028-29. In the November 2026 forecast, MMB will calculate estimates of inflation for the FY 2030-31 planning biennium and examine the effect on the budgetary balance.

CHAPTER 2

STATE REVENUES

[Chapter 128](#), the Omnibus Tax Act, enacted changes to individual income and corporate franchise taxes and to the general sales and use tax. Many of the provisions enacted in Chapter 128 modified state tax laws, including the definition of Minnesota income, to conform with federal Public Law 119-21, enacted in 2025. In addition, [Chapter 130](#), the Omnibus Capital Investment Act, contained a change to the motor vehicle registration tax, which had a minor effect on income tax revenue.

Compared to the February 2026 forecast, the enacted budget increased General Fund revenues by \$51.4 million in FY 2026-27 and \$358.6 million in FY 2028-29.

Federal Conformity

The starting point for computing an individual taxpayer's Minnesota tax liability is federal adjusted gross income and, for corporate taxpayers, federal taxable income, both of which are defined in the federal Internal Revenue Code. In contrast to states whose tax codes automatically use the most recent federal definition of income ("rolling conformity"), Minnesota's tax code refers to the federal definition of income as of a specific date ("static conformity"). Therefore, when changes are made to the Internal Revenue Code's definition of income, Minnesota lawmakers often

consider whether and to which degree to use the updated federal definition. The ensuing changes to Minnesota law are commonly referred to as "federal conformity" provisions.

Chapter 128 enacted dozens of federal conformity provisions related to Public Law 119-21, the net effect of which increased General Fund revenue by \$3.1 million in FY 2026-27 and \$351.2 million in FY 2028-29. Conformity provisions that increased revenue included raising the amount of charitable contributions that can be used as an income tax deduction (\$32.5 million in FY 2026-27 and \$99.8 million in FY 2028-29), eliminating a deduction of moving expenses (\$9.8 million in FY 2026-27 and \$23.6 million in FY 2028-29), and limiting the amount of business losses that can be claimed by non-corporate taxpayers (\$1.4 million in FY 2026-27 and \$29 million in FY 2028-29).

Provisions that decreased revenue included increasing the dependent care assistance program limit for individuals (\$5 million in FY 2026-27 and \$11.2 million in FY 2028-29), increasing the limit on the amount of certain business assets' depreciation that can be counted as an expense (\$109.4 million in FY 2026-27 and \$55.9 million in FY 2028-29), and easing limitations on business interest deductions (\$109.4 million in FY 2026-27 and \$55.9 million in FY 2028-29).

Other Tax Changes

In addition to federal conformity provisions, Chapter 128 enacted a temporary removal of the limit on the amount of money appropriated for the beginning farmer tax credit. The change, effective for tax year 2026 only, decreased General Fund revenue by \$1.4 million one-time in FY 2026-27.

Chapter 128 also contained an exemption from the general sales tax for tickets to events sponsored by the Professional Golfers' Association of America (PGA), decreasing General Fund revenue by \$40,000 in FY 2026-27 and \$2 million in FY 2028-29. The large revenue decrease in the FY 2028-29 biennium is associated with Minnesota hosting a large PGA-sponsored event, the Ryder Cup, in 2029.

Chapter 128 made numerous changes to the sustainable aviation fuel tax credit, including increasing the amount of money annually allocated for awarding credits. The sustainable aviation fuel tax credit allocation changes decreased General Fund revenue by \$5.3 million in FY 2026-27 and \$7.4 million in FY 2028-29.

In addition, Chapter 128 modified the calculation of Minnesota's dependent care credit. First, it restricted eligibility for claiming the newborn tax credit by including certain expenses only if they were incurred by operators of licensed family day care homes. This increased General Fund revenue by \$5 million in FY 2026-27 and \$10.4 million in FY 2028-29. Second, it applied a five percent income phase-out reduction to all

taxpayers' credits, increasing revenue by \$3.8 million in FY 2026-27 and \$7.9 million in FY 2028-29. Under previous law, this five percent reduction only applied to taxpayers above a certain income threshold receiving the maximum credit amount.

Chapter 130 enacted a provision temporarily decreasing motor vehicle registration tax rates for calendar year 2027. Because these tax amounts are deductible from individuals' income tax liability, the temporary reduction decreases the amount that individuals deduct, increasing income tax revenue by \$700,000 in FY 2028-29. (See chapter 8 of this report for further discussion of changes to the motor vehicle registration tax.)

Table 1 - State Revenues
General Fund Changes Compared to Forecast
(dollars in thousands)

	FY 2026	FY 2027	FY 2026-27	FY 2028	FY 2029	FY 2028-29
Individual Income and Corporate Franchise Tax Changes						
Federal Conformity - Individual Provisions	- 38,200	38,200	41,690	44,590	86,280	
Federal Conformity - Business and Investment Provisions	- (44,730)	(44,730)	96,770	153,050	249,820	
Federal Conformity - International Income Provisions	- 9,600	9,600	7,300	7,800	15,100	
Dependent Care Credit - Modifications	- 8,800	8,800	9,000	9,300	18,300	
Beginning Farmer Credit One-Year Cap Removal	- (1,400)	(1,400)	-	-	-	
Sustainable Aviation Fuel Credit Enhancement	- (5,300)	(5,300)	(5,300)	(2,100)	(7,400)	
Interaction with Vehicle Registration Tax Reduction	- -	-	700	-	700	
Subtotal for Individual Income and Corporate Franchise Tax Changes	- 5,170	5,170	150,160	212,640	362,800	
Sales Tax Changes						
Exemption for Admission to PGA Events	- (40)	(40)	(40)	(1,910)	(1,950)	
Subtotal for Sales Tax Changes	- (40)	(40)	(40)	(1,910)	(1,950)	
Non-Tax Revenue Changes*	47,000	(756)	46,244	(752)	(756)	(1,508)
Total General Fund Changes	47,000	4,374	51,374	149,368	209,974	359,342

*See page 6 of this report for discussion of \$47 million in General Fund non-tax revenue in FY 2026, enacted in Chapters 121 and 128.

CHAPTER 3

E-12 EDUCATION

[Chapter 117](#), the Omnibus K-12 Education Supplemental Budget, was the primary chapter that modified the FY 2026-27 E-12 Education budget. Several other chapters enacted during the 2026 session contained appropriations and forecast adjustments, including chapters [108](#), [109](#), [127](#), and [128](#). Additionally, [Chapter 114](#) proposed an amendment to the constitutional provisions governing the Permanent School Fund.

Compared to the February 2026 forecast, the enacted E-12 Education General Fund budget in FY 2026-27 increased by \$13 million, or less than 0.1 percent.

Compensatory Revenue Modification

Chapter 117 appropriated \$10 million one-time from the General Fund to the Department of Education (MDE) to guarantee that the compensatory revenue for each school site in FY 2027 is not less than two-thirds of the compensatory revenue generated by the school site in FY 2026, as adjusted for declines in enrollment. The purpose of this one-time compensatory revenue adjustment was to minimize school site revenue fluctuations during the transition to a new compensatory revenue formula in FY 2027.

Compensatory revenue is part of the open general education aid appropriation that is paid on the traditional K-12 aid payment

schedule. As such, 90 percent, or \$9 million, of the compensatory revenue entitlement increase in Chapter 117 will be paid to school districts and charter schools in FY 2027, and the remaining 10 percent, or \$1 million, will be paid in FY 2028.

Criminal Grooming Investigations

Chapter 108 appropriated \$1.5 million in FY 2027 from the General Fund to MDE to increase the capacity of the student maltreatment program to investigate reports of alleged grooming or other physical abuse, neglect, or sexual abuse of students that occurs in Minnesota public schools.

School District Seasonal Tax Base Replacement Aid

Chapter 128 appropriated \$2.5 million in FY 2027 from the General Fund to MDE for one-time school district seasonal tax base replacement aid. The aid amount for each school district is calculated using the district's voter-approved operating referendum levy and the value of non-commercial seasonal residential recreational property (i.e., "cabin" property) within the school district. The one-time aid in FY 2027 is additional revenue for the district and is not offset with any reduction in the district's operating referendum levy for taxes payable in 2026.

Chapter 128 also established an ongoing school district seasonal tax base replacement aid beginning in FY 2028. The ongoing aid is projected to increase General Fund expenditures by an estimated \$4.7 million in FY 2028 and \$5.3 million in FY 2029. Like the one-time aid in FY 2027, the ongoing aid amount for each school district is calculated using the district's voter-approved operating referendum levy and the value of non-commercial seasonal residential recreational property within the school district. The ongoing replacement aid is offset with an equal reduction in the district's net operating referendum levy after other equalization aids are calculated and reduces the local tax effort for voter-approved operating referendum levies in school districts that have substantial amounts of this class of property.

Permanent School Fund Constitutional Amendment

Chapter 114 proposed an amendment to article XI, section 8, of the Minnesota Constitution, governing the Permanent School Fund. If adopted by a majority of those voting in the November 2026 election, the constitutional amendment and related statutory changes would provide for an annual distribution of 4.5 percent of the three-year rolling average of the Permanent School Fund's balance. The amount currently distributed is based only on interest and dividends, which in recent years provided for an annual distribution of approximately 2.5 percent of the fund balance. The proposed changes would increase annual per-pupil

distributions from the Permanent School Fund, which would continue to be apportioned among school districts and charter schools in an equal amount per pupil, beginning in FY 2028.

Chapter 109 established a Permanent School Fund aid program for Tribal contract schools, contingent upon adoption of the Permanent School Fund constitutional amendment. Beginning in FY 2028, the aid for Tribal contract schools would be funded by an open General Fund appropriation and apportioned to each Tribal contract school in an amount equal to the per-pupil amount paid to school districts and charter schools from the Permanent School Fund.

CHAPTER 4

PROPERTY TAX AIDS AND CREDITS

[Chapter 128](#) increased FY 2026-27 General Fund appropriations for the Property Tax Aids and Credits budget area by \$125 million, or 2.6 percent, above the February 2026 forecast.

Homestead Credit Refund Changes

Minnesota administers the homestead credit refund, providing a payment to certain homeowners commensurate with their property taxes payable in a given calendar year. Chapter 128 enacted a one-time 14.88 percent increase in homestead credit refunds for tax year 2026, increasing General Fund expenditures for these refunds by \$125 million in FY 2026-27.

In addition, Chapter 128 exempted certain tribally owned properties from property taxation, which results in other properties, including homesteads, paying a greater share of local governments' property tax levies. As a result of the increased property tax burden on homesteads, the enacted exemptions will increase homestead credit refunds by \$10,000 in FY 2028-29.

Finally, Chapter 128 modified the value tier thresholds for properties classified as homestead resorts, subjecting a greater portion of those properties' values to lower classification rates and effectively reducing the amount of homestead resort property valuation that is subject to property tax.

Other properties, including homesteads, will pay a higher share of local governments' property tax levies as a result, thereby increasing homestead credit refunds by \$80,000 in FY 2028-29.

School Aid Tax Interactions

Chapter 128 also enacted the school district seasonal tax base replacement aid, a new education aid that provides certain school districts with a payment based on the voter-approved operating referendum levies and the value of non-commercial seasonal residential recreational property in those districts. The aid payments will reduce the amount of school district property tax levies, thereby decreasing homesteads' property tax burdens and homestead credit refunds by \$860,000 in FY 2028-29. (See chapter 3 of this report for further discussion of school district seasonal tax base replacement aid.)

CHAPTER 5

HEALTH AND HUMAN SERVICES

[Chapter 121](#), the Omnibus Human Services Supplemental Budget, and [Chapter 127](#), the Omnibus Health and Human Services Supplemental Budget, enacted the majority of the FY 2026-27 fiscal changes to the Health and Human Services (HHS) budget area during the 2026 session.

Compared to the February 2026 forecast, the enacted all funds budget in HHS in FY 2026-27 increased by a net \$258.7 million, or 0.4 percent. Of this amount, \$296 million was from the General Fund, a 1.2 percent increase compared to the forecasted General Fund budget.

Health, Health Care, and Human Services

During the 2026 session, the HHS budget jurisdiction focused primarily on three prominent policy and budget issues: addressing the financial and governance crisis at Hennepin County Medical Center (HCMC), enacting state-level changes required to implement federal changes to Medical Assistance (MA) and the Supplemental Nutrition Assistance Program (SNAP), and providing ongoing funding for the state's information technology systems that support the county-administered human services programs. The 2026 laws enacted in response to these issues are detailed in separate sections at the end of this chapter.

Along with the changes enacted to address the financial challenges of HCMC, Chapter 127 enacted a rate increase for critical access hospitals with FY 2026-27 General Fund appropriations of \$2.5 million (and FY 2028-29 planning estimates of \$13.2 million) and established an uncompensated care pool of funding for other hospitals with a \$30 million one-time General Fund appropriation in FY 2026-27.

Chapter 127 also provided a one-time appropriation of \$15 million in FY 2026-27 from the General Fund to support county costs associated with the statewide implementation of the Minnesota African American Family Preservation and Child Welfare Disproportionality Act, which was enacted in [Laws 2024, Chapter 117](#).

The work that began in 2018 to update child care licensing regulations culminated in the provisions enacted in Chapter 127 to establish a regulatory framework that better fits the modern child care delivery system, which includes family child care and center-based providers. To implement the new regulations, Chapter 127 appropriated \$2.9 million from the General Fund in FY 2026-27, with planning estimates of \$2 million in FY 2028-29.

In addition, Chapter 127 appropriated \$1.2 million per year beginning in FY 2027 to the

Office of the Attorney General to enhance the work of the Medicaid Fraud Control Unit (MFCU). The MFCU is a critical component of the state's efforts to address ongoing concerns about fraud in the MA program. When combined with available federal funding for the MFCU, 18 additional full-time equivalent staff members will be available for MFCU fraud prevention activities.

Office of the Inspector General

[Chapters 92](#) and [119](#) appropriated \$3.2 million from the General Fund in FY 2027 to agencies in the HHS budget jurisdiction for data sharing, agency investigations, and interagency coordination related to implementation of the Office of Inspector General. This included \$499,000 to the Department of Health, \$465,000 to the Department of Children, Youth, and Families (DCYF), and \$2.3 million to the Department of Human Services (DHS). (See chapter 7 of this report for more information on the OIG.)

Long-term Services and Supports, State-operated Mental Health Services, and Substance Use Disorder Treatment

Chapter 121 enacted various program and payment integrity measures that, compared to the February 2026 forecast, reduced FY 2026-27 General Fund appropriations by \$98.3 million and FY 2028-29 planning estimates by \$283.5 million. These included an enhanced prepayment review of Medicaid providers, a new 15-minute billing rate for the integrated community supports program, and billing and payment oversight changes for disability, older adult, and

behavioral health services. These billing oversight changes included:

- expanding electronic visit verification service requirements,
- limiting staff hours used in determining community residential supports rates,
- establishing billing limits for customized living and other various services, and
- limiting administrative fees for market and receipt-based services.

In addition, Chapter 121 enacted provisions to end the Long-Term Services and Supports (LTSS) Loan Program, which provided loans to eligible LTSS providers to preserve access to services, expand services, or provide support for people with complex, high-acuity needs. These provisions cancelled \$79.3 million of Special Revenue Fund appropriations for the program (\$73.7 million in FY 2026 and \$5.6 million in FY 2028) and transferred these amounts from the Special Revenue Fund to the General Fund. Chapter 121 also prohibited DHS from issuing new LTSS loans after June 30, 2026, and requires DHS to submit an annual report to the Legislature of all facilities that are delinquent in LTSS loan repayments.

Chapter 121 also appropriated several FY 2026-27 General Fund increases, including:

- \$4.5 million to DHS and \$2.3 million to DCYF for a redesign of the human services system assessments of the state, county, and Tribal Nation roles in administering programs for each agency;
- \$6.3 million to DHS for compliance training for high-risk providers; and

- \$3.6 million to DHS to establish a continuity of care team responsible for ensuring continuity of care for recipients when a provider is subject to an administrative action or experiences a serious operational event.

HENNEPIN COUNTY MEDICAL CENTER

During the 2026 session, Hennepin Healthcare System, Inc. (Hennepin Healthcare), an integrated system of health care facilities and services that includes Hennepin County Medical Center (HCMC) and is a subsidiary corporation of Hennepin County, reported facing significant governance challenges and financial distress that could lead to the imminent closure of HCMC without additional funding. Several factors contributed to the financial crisis, including rapidly-increasing costs for uncompensated care, interruption of payments resulting from the dissolution of a major insurer and a cybersecurity attack on a payment processing company, and federal law changes that negatively affected current and future Hennepin Healthcare revenue.

To ensure HCMC's continued operation, [Chapter 127](#) enacted funding to Hennepin Healthcare and required changes to the organization's governing structure. These changes are intended to stabilize Hennepin Healthcare's finances, ensure that HCMC remains open, and preserve access to the essential health care resources that HCMC provides to Minnesota.

The governance changes in Chapter 127 included requiring the Hennepin County Board of Commissioners to reconstitute the corporate board of Hennepin Healthcare, which it had dissolved in 2025, and transition governance from the county board to the new board by January 15, 2027. The reconstituted governing board of Hennepin Healthcare must include members with the specified professional training, experience, and expertise necessary to govern a health care system and large urban safety-net hospital.

In addition, Chapter 127 created the Advisory Task Force on Governance and Financing of Hennepin Healthcare System, Inc. to provide recommendations to the Legislature regarding future ownership, governance, and financing of Hennepin Healthcare that will ensure the ongoing operation of HCMC. The advisory task force is charged with engaging with public health leaders and interested stakeholders throughout the state to develop its recommendations.

Chapter 127 appropriated \$150 million one-time in FY 2027 from the General Fund to the Department of Health for a grant to Hennepin Healthcare to ensure the continued operation of HCMC. In addition, Chapter 127 appropriated \$100 million one-time in FY 2027 from the General Fund to the Department of Human Services to pay for the non-federal share of enhanced payments to HCMC for care provided to MA patients. Finally, Chapter 127 established a new hospital stabilization reserve account and authorized up to \$500 million in transfers from the General Fund budget reserve to the new account. This funding is available to any eligible hospital through FY 2031.

HENNEPIN COUNTY MEDICAL CENTER, continued

A hospital is eligible to receive a payment from the hospital stabilization reserve if:

- 40 percent of the hospital's acute care admissions were MA or MinnesotaCare enrollees during calendar years 2022, 2023, and 2024;
- the hospital provided 15 percent or more of the state's total uncompensated care in calendar year 2024; and
- the hospital's costs for uncompensated care in calendar year 2024 were at least three percent of the hospital's operating revenue.

In addition, an eligible hospital must certify that, during the twelve months prior to the request for funding from the hospital stabilization reserve, it had less than 60 days of operating cash on hand at least once and it had an operating margin loss of at least 1.5 percent.

FEDERAL CONFORMITY – MEDICAID AND SUPPLEMENTAL NUTRITION ASSISTANCE

Federal Public Law 119-21, enacted in 2025, established new federal requirements for Medicaid, known as Medical Assistance (MA) in Minnesota, and for the Supplemental Nutrition Assistance Program (SNAP), which led to the enactment of necessary conforming changes in state law during the 2026 regular session.

Federal Changes

For MA enrollees aged 21 to 64 who do not live with a child under age 19, the federal changes established new work requirements, cost-sharing requirements for medical services, and eligibility redeterminations every six months rather than 12. In addition, the federal law changed eligibility requirements based on citizenship and reduced retroactive coverage under MA from three months to two in most instances (for adults aged 21 to 64 without a child living in the home, the new retroactive eligibility requirement is one month).

For SNAP, Public Law 119-21 established a required state share of food benefit costs that is determined by the state's payment error rate in administering the federal SNAP program. In addition, the new law changed eligibility requirements based on citizenship, expanded the age group of SNAP recipients who are subject to work requirements, reduced the federal share of SNAP administrative costs from 50 percent to 25 percent, and made technical changes to the factors used to determine SNAP benefit amounts.

State Conforming Changes

[Chapters 120](#) and [127](#) enacted conforming changes to state law and appropriated money to state agencies to comply with the new federal Medicaid and SNAP requirements.

Compared to the February 2026 forecast, the federal Medicaid changes are projected to reduce state MA expenditures from the General Fund by \$5 million in FY 2027 and \$113.4 million in FY 2028-29. To implement the new federal Medicaid requirements, Chapter 127 appropriated \$13.1 million in FY 2027 from the General Fund to the Department of Human Services, with related planning estimates of \$37.7 million in FY 2028-29.

To comply with the SNAP changes in Public Law 119-21, Chapters 120 and 127 together appropriated \$10.1 million in FY 2027 from the General Fund to the Department of Children, Youth, and Families for administrative costs, with related planning estimates of \$26.2 million in FY 2028-29.

Finally, because SNAP is administered by counties in Minnesota, county governments will bear the cost of the reduction in the federal share of SNAP administrative costs, which is projected to be \$89 million in FY 2027 through FY 2029. Chapter 127 appropriated \$10.7 million in FY 2027 to mitigate the effect on county budgets.

INFORMATION TECHNOLOGY SYSTEMS CHANGES

Minnesota's current human services information technology (IT) systems are outdated and make it difficult to efficiently administer state programs. [Chapter 120](#) established a new funding mechanism to provide ongoing resources, both to support the effective and efficient administration of the state's human services programs and to address statewide efforts to detect and prevent fraudulent activity. In addition, the enacted funding in Chapter 120 will mitigate the cost pressures of human services systems administered by counties, for whom property tax revenues are often the only other available resources to address IT improvements.

Funding

Chapter 120 transferred \$50 million in FY 2027 from the General Fund to a new Human Services Systems Modernization Fund (HSSMF) and appropriated the following amounts from the HSSMF in FY 2027 for IT improvements:

- \$27.9 million to the Department of Children, Youth, and Families;
- \$11.5 million to the Department of Human Services; and
- \$11.4 million to the Department of Information Technology Services (Mn.IT).

Chapter 120 reduced the transfer from the General Fund to the HSSMF to \$15 million in FY 2028-29.

In addition, Chapter 120 created an ongoing funding mechanism that will transfer up to \$50 million from the General Fund to the HSSMF at the end of a biennium, if:

- (1) after the transfer to the Disaster Assistance Contingency Account, the actual General Fund biennial closing balance exceeds the projected biennial closing balance that was estimated at the end of the previous regular legislative session, and
- (2) the HSSMF contains less than \$50 million.

If these budgetary conditions are met, the Commissioner of Management and Budget is required to transfer the excess General Fund biennial closing balance to the HSSMF, up to a maximum HSSMF balance of \$50 million.

Chapter 120 also enacted a one-time FY 2027 General Fund appropriation of \$10 million to Mn.IT for grants to update county human services IT systems. These priority projects may be initiated by individual counties or groups of counties.

Finally, Chapter 120 appropriated \$15 million one-time in FY 2027 from the General Fund to Mn.IT for statewide technology modernization to enable state agencies to detect and prevent fraud. This funding provides for acquisition, development, and deployment of data analytics and data intelligence tools that will allow agencies to use data from multiple agencies and systems to proactively identify fraudulent activity.

INFORMATION TECHNOLOGY SYSTEMS CHANGES, continued

Oversight

Chapter 120 established the Human Services Systems Modernization Advisory Council to help counties and the state coordinate IT work to increase program administration efficiency and to promote better communication about county IT needs. The state will be required to consult with the advisory council before proceeding with IT projects funded by the HSSMF.

Additionally, Chapter 120 created the Legislative Commission on Human Services Systems, a bicameral and bipartisan legislative commission to oversee, monitor, and provide recommendations on the modernization of human services systems.

The enacted law made one-time FY 2027 HSSMF appropriations of \$3.9 million and \$559,000, respectively, to support the activities of the council and the commission.

CHAPTER 6

JUDICIARY AND PUBLIC SAFETY

[Chapter 118](#) enacted supplemental appropriations in the Judiciary and Public Safety budget area for FY 2026-27, including appropriations for increased safety and security measures for judicial officials. In addition, [Chapter 117](#) contained appropriations to the Department of Public Safety (DPS) to respond to threats against Minnesota schools.

Compared to the February 2026 forecast, the enacted General Fund budget for Judiciary and Public Safety in FY 2026-27 increased by \$28.7 million, or 0.8 percent.

Safety and Security

Chapter 118 appropriated \$967,000 in FY 2027 from the General Fund to provide security for judicial officials: \$64,000 to the Supreme Court, \$60,000 to the Court of Appeals, and \$843,000 to the District Courts.

In addition, it enacted General Fund appropriations to the Supreme Court of \$312,000 in FY 2027 to increase the size of the judicial security unit from one to three officers and \$1.7 million in FY 2027 to respond to threats to the security and stability of the court system, authorizing the chief justice to transfer appropriated funds to the Court of Appeals and District Courts for this purpose.

Chapter 118 also made a \$4 million one-time appropriation in FY 2027 from the General Fund for safe and secure courthouse grants to counties.

Finally, Chapter 118 appropriated \$1 million in FY 2027 from the General Fund to the Bureau of Criminal Apprehension (BCA) at DPS for threat assessment and investigation activities. (For details on Chapter 118 appropriations in the State Government and Transportation jurisdictions see chapters 7 and 8 of this report.)

Department of Public Safety

Chapter 118 appropriated \$1.3 million one-time in FY 2027 from the General Fund to DPS, including:

- \$905,000 for non-fatal shooting case clearance grants;
- \$159,000 for a domestic violence task force;
- \$125,000 for services for adults and juveniles released from confinement; and
- \$125,000 for trafficking prevention services for youth.

In addition, Chapter 118 made a one-time transfer of \$12 million in FY 2027 from the General Fund to the Minnesota victims of crime account in the Special Revenue Fund.

School Threat Provisions

Chapter 117 appropriated \$4 million one-time in FY 2027 from the General Fund to DPS for grants to schools for anonymous threat reporting systems. Additionally, beginning in FY 2027, Chapter 117 appropriated \$1 million annually to the BCA for staffing and operating costs related to school threat assessments and investigations.

CHAPTER 7

STATE GOVERNMENT AND VETERANS

Several chapters enacted during the 2026 session made fiscal changes in the State Government and Veterans budget area, including FY 2026-27 supplemental appropriations for veterans, pensions, and state government and the establishment of a new Office of the Inspector General (OIG).

Compared to the February 2026 forecast, FY 2026-27 all funds appropriations increased by \$77.9 million, or 1.8 percent. Of this amount, \$61.1 million was from the General Fund, a 3.1 percent increase over the forecasted FY 2026-27 General Fund budget.

Office of the Inspector General

[Chapter 92](#) established the OIG, an independent entity tasked with ensuring accountability, transparency, and integrity in the operations of state executive branch agencies and programs. The legislation included General Fund appropriations to several state agencies to create the office and coordinate with other agencies. Some of these appropriations were subsequently amended in [Chapter 119](#), the Omnibus State Government Supplemental Finance Act. The final enacted amounts included:

- \$2.1 million in FY 2027 to the OIG for operations, increasing to \$13.1 million in FY 2028-29 planning estimates. Additionally, the Department of

Education (MDE) will transfer employees and \$2.2 million in annual funding from its Inspector General division to the OIG in FY 2028;

- \$892,000 in FY 2027 and \$891,000 in FY 2028 only to the Department of Administration to support establishment of the OIG;
- \$29,000 in FY 2027 to the Legislature for the new Legislative Inspector General Advisory Commission, which will recommend candidates for Inspector General;
- \$561,000 in FY 2027 to the Department of Minnesota Information Technology Services to facilitate data sharing among agencies; and
- \$262,000 to MDE, \$499,000 to the Department of Health, \$465,000 to the Department of Children, Youth, and Families (DCYF), and \$3.1 million to the Department of Human Services in FY 2027 for data sharing, agency investigations, and interagency coordination.

Safety and Security

[Chapter 118](#) included a package of appropriations relating to safety and security for constitutional officers, the Legislature, and the Judiciary. In the State Government budget area, Chapter 118 appropriated

\$100,000 one-time in FY 2027 to each of the Attorney General, the Secretary of State, and the State Auditor for increased security measures for the principal constitutional officers.

Chapter 118 appropriated \$2.2 million to the Senate and \$1.4 million to the House of Representatives in FY 2027 for new security personnel, infrastructure upgrades, and scanners for spaces not covered by the Governor's executive order prohibiting certain items in the Capitol building.

Chapter 118 also established a Legislative Services Unit within Capitol Security at the Department of Public Safety (DPS) to respond to threats to members of the Legislature. Each house of the Legislature is required to reimburse DPS or another law enforcement agency, as appropriate, for the reasonable incurred costs of personal security and protection. Chapter 118 appropriated \$4.4 million one-time in FY 2027 to the Legislature to make these reimbursements, with the appropriation split according to total membership of each body: one-third, or \$1.5 million, for the Senate, and two-thirds, or \$2.9 million, for the House of Representatives. (For details on Chapter 118 appropriations in the Judiciary and Transportation jurisdictions, please see chapters 6 and 8 of this report.)

Other State Government Provisions

In addition to amending previously enacted appropriations related to OIG establishment, Chapter 119 appropriated \$1.9 million one-time from the General Fund in FY 2026-27 for

public broadcasting grants and canceled \$1 million of a FY 2023 appropriation to the Department of Management and Budget that established DCYF.

[Chapter 128](#), the Omnibus Tax Act, appropriated \$2.3 million in FY 2026-27, with planning estimates of \$7 million in FY 2028-29, to the Department of Revenue to establish an online electronic system through which individual taxpayers can file a Minnesota tax return at no charge. The filing system will be administered by the Commissioner of Revenue, who may contract with certain vendors for its development. Taxpayers must be able to use the system beginning with tax year 2027 returns.

Pensions

[Chapter 106](#), the Omnibus Pensions Act, made benefit improvements for members of certain public employee pension plans and provided direct state aids to the plans.

For the police and fire plan within the Public Employees Retirement Association (PERA), Chapter 106 removed the one-year delay before retirees begin receiving cost-of-living adjustments to their benefit payments and increased state aid to the plan by \$8 million annually through FY 2042.

For the St. Paul Teachers Retirement Fund Association (SPTRFA), Chapter 106 reduced employee contribution rates by one percent, and increased direct state aid to the plan by \$3.4 million annually.

Chapter 106 created new subplans for probation officers and 911 telecommunicators who are currently members of either the Minnesota State Retirement System (MSRS) General Plan or the PERA General Plan and increased the employee and employer contributions for members of the current plans who are moving to the new subplans. Chapter 106 included appropriations to state agencies employing these individuals to cover increased employer costs and transferred \$2.6 million one-time in FY 2027 to PERA and \$390,000 one-time in FY 2027 to MSRS to reduce for 20 months the employee contribution rate for members of the new subplans.

Chapter 106 allowed the Board of Investment (BOI) to apportion its expenses equitably across all the state funds that it manages. Previously, the BOI received a direct appropriation of \$139,000 from the General Fund each year for its expenses and apportioned the rest of its costs among the remaining state funds. Over time, however, the General Fund appropriation amount diverged from the actual cost of managing funds from the General Fund. Chapter 106 both eliminated the annual direct appropriation to BOI and included the General Fund among the other funds in determining allocation of BOI expenses. The cost to the General Fund for the reallocation of expenses is \$782,000 each year beginning in FY 2027, with a total net loss to the General Fund of \$643,000 annually.

Veterans Affairs

[Chapter 96](#), the Omnibus Veterans and Military Affairs Supplemental Finance Act, clarified language concerning benefit eligibility for veterans of the Secret War in Laos and provided a General Fund appropriation of \$59,000 in FY 2027 to the Department of Veterans Affairs to administer these benefits.

Chapter 96 also expanded eligibility for burial in state veterans cemeteries to include veterans of the Secret War in Laos and certain members of the National Guard and authorized the Commissioner of Veterans Affairs to set a fee schedule to recover the actual costs of burial.

Chapter 96 increased basic pay for certain members of the National Guard called to active duty, a change that increased projected expenditures under an existing open appropriation by \$30,000 each year, beginning in FY 2027.

CHAPTER 8

TRANSPORTATION AND PUBLIC SAFETY

Several chapters enacted during the 2026 session made supplemental changes to the FY 2026-27 Transportation and Public Safety budget. Compared to the February 2026 forecast, the enacted all funds budget in FY 2026-27 increased by \$333.1 million, or 2.1 percent. Of this amount, \$270.7 million was from the General Fund, a 29.2 percent increase compared to the forecasted General Fund budget.

Vehicle Registration Tax Reduction

[Chapter 130](#) enacted a one-year reduction to motor vehicle registration tax rates for new registrations and renewals due in calendar year 2027, reducing revenues to the Highway User Tax Distribution Fund (HUTDF) by \$119 million in FY 2027 and by \$135.4 million in FY 2028, compared to the forecast. To offset this HUTDF revenue loss, Chapter 130 contained a one-time transfer of \$254 million in FY 2027 from the General Fund to the HUTDF.

Safety and Security

[Chapter 118](#) appropriated \$13.8 million in FY 2026-27 from the General Fund to the Department of Public Safety (DPS) for increased capitol security measures, including:

- \$1.7 million for a new Legislative Services Unit within the Capitol Security section

of the Minnesota State Patrol to coordinate legislative security services and to assess, investigate, and mitigate threats to the life or safety of members of the legislature;

- \$7.3 million for additional staffing and equipment to screen individuals entering the State Capitol building;
- \$4.7 million for security enhancements on the Capitol complex; and
- \$100,000 one-time for administrative costs and reporting requirements of the new Security Services Task Force.

Other Transportation Provisions

[Chapter 129](#) made two appropriations from the State Airports Fund to the Department of Transportation (MNDOT) for air traffic control tower facilities at local airports: \$1.3 million one-time in FY 2027 for the Mankato Regional Airport and \$2 million in each of FY 2027 and FY 2028 for the Duluth Airport. Chapter 129 also designated Trunk Highway 610 as the Hortman Memorial Highway and appropriated \$750,000 one-time in FY 2027 from the General Fund to MNDOT for the design and installation of the memorial highway designation signs.

Chapter 130 enacted \$3.6 million in one-time FY 2027 appropriations from the Trunk Highway Fund for trunk highway construction projects: \$2.4 million for

interchange improvements along Trunk Highway 14 in Olmsted County and \$1.2 million for the interchange of Interstate Highway 35 and County State-Aid Highway 2 in Scott County.

[Chapter 96](#) authorized veterans of the Secret War in Laos to request a special designation on driver's licenses or identification cards and appropriated \$141,000 one-time in FY 2027 from the General Fund to DPS for related costs.

Appendix A
All Funds Biennial Spending and Appropriations
By Agency and Fund
(dollars in thousands)

Agency/Fund	FY 2024-25 Spending*	FY 2026-27 Forecast Base	FY 2026-27 Enacted Budget	Change: Enacted - FY 2024-25	Change: Enacted - Fcst. Base
E-12 EDUCATION					
Department of Education					
General Fund	24,490,422	25,909,371	25,922,345	1,431,923	12,974
Special Revenue Fund	652,196	259,967	259,967	(392,229)	-
State Fiscal Recovery Fund	402	-	-	(402)	-
Gift Fund	219	252	252	33	-
Endowment and Permanent School Fund	108,871	128,362	128,362	19,491	-
Expenses in Multiple Funds	(12,263)	(14,124)	(14,124)	(1,861)	-
<u>Federal Fund</u>	<u>2,862,683</u>	<u>2,002,466</u>	<u>2,002,466</u>	<u>(860,217)</u>	-
Subtotal for Department of Education	28,102,529	28,286,294	28,299,268	196,739	12,974
<i>Environment Trust/Legacy Funds</i>					
<u>Arts and Cultural Heritage Fund</u>	<u>5,932</u>	<u>5,400</u>	<u>5,400</u>	<u>(532)</u>	-
<i>Subtotal Environment Trust/Legacy Funds</i>	<i>5,932</i>	<i>5,400</i>	<i>5,400</i>	<i>(532)</i>	-

Agency/Fund	FY 2024-25 Spending*	FY 2026-27 Forecast Base	FY 2026-27 Enacted Budget	Change: Enacted - FY 2024-25	Change: Enacted - Fcst. Base
Total Department of Education	28,108,461	28,291,694	28,304,668	196,207	12,974
Minnesota State Academies					
General Fund	32,818	37,346	37,346	4,528	-
Special Revenue Fund	8,457	8,310	8,310	(147)	-
Gift Fund	136	90	90	(46)	-
Federal Fund	619	448	448	(171)	-
Total Minnesota State Academies	42,031	46,194	46,194	4,163	-
Perpich Center for Arts Education					
General Fund	16,900	18,252	18,252	1,352	-
Special Revenue Fund	835	928	928	93	-
Gift Fund	8	10	10	2	-
Federal Fund	60	56	56	(4)	-
Total Perpich Center for Arts Education	17,803	19,246	19,246	1,443	-
Professional Educator Licensing and Standards Board					
General Fund	24,825	14,773	14,773	(10,052)	-
Special Revenue Fund	607	610	610	3	-
Total Professional Educator Licensing and Standards Board	25,432	15,383	15,383	(10,049)	-
E-12 Education Budget Area - All Agencies					
General Fund	24,564,965	25,979,742	25,992,716	1,427,751	12,974
Special Revenue Fund	662,096	269,815	269,815	(392,281)	-

Agency/Fund	FY 2024-25 Spending*	FY 2026-27 Forecast Base	FY 2026-27 Enacted Budget	Change: Enacted - FY 2024-25	Change: Enacted - Fcst. Base
State Fiscal Recovery Fund	402	-	-	(402)	-
Gift Fund	362	352	352	(10)	-
Endowment and Permanent School Fund	108,871	128,362	128,362	19,491	-
Expenses in Multiple Funds	(12,263)	(14,124)	(14,124)	(1,861)	-
<u>Federal Fund</u>	<u>2,863,362</u>	<u>2,002,970</u>	<u>2,002,970</u>	<u>(860,392)</u>	-
Subtotal for Non-Dedicated Funds	28,187,795	28,367,117	28,380,091	192,296	12,974
<i>Environment Trust/Legacy Funds</i>					
<u>Arts and Cultural Heritage Fund</u>	<u>5,932</u>	<u>5,400</u>	<u>5,400</u>	<u>(532)</u>	-
<i>Subtotal Environment Trust/Legacy Funds</i>	<i>5,932</i>	<i>5,400</i>	<i>5,400</i>	<i>(532)</i>	-
Total for Budget Area	28,193,727	28,372,517	28,385,491	191,764	12,974
Percent Change				0.7%	0.0%
General Fund Percent of All Funds	87.1%	91.6%	91.6%		
HIGHER EDUCATION					
Office of Higher Education					
General Fund	785,439	763,189	764,689	(20,750)	1,500
Special Revenue Fund	140,123	115,889	115,973	(24,150)	84
Expenses in Multiple Funds	(602)	(700)	(700)	(98)	-
Workforce Development Fund	-	-	570	570	570
Federal Fund	9,762	14,576	14,576	4,814	-
Total Office of Higher Education	934,722	892,954	895,108	(39,614)	2,154

Agency/Fund	FY 2024-25 Spending*	FY 2026-27 Forecast Base	FY 2026-27 Enacted Budget	Change: Enacted - FY 2024-25	Change: Enacted - Fcst. Base
Minnesota State					
General Fund	1,873,128	1,758,675	1,761,680	(111,448)	3,005
<i>Environment Trust/Legacy Funds</i>					
<u>Environment and Natural Resources Trust</u>					
<u>Fund</u>	<u>1,102</u>	<u>2,238</u>	<u>2,238</u>	<u>1,136</u>	-
<i>Subtotal Environment Trust/Legacy Funds</i>	<i>1,102</i>	<i>2,238</i>	<i>2,238</i>	<i>1,136</i>	-
Total Minnesota State	1,874,230	1,760,913	1,763,918	(110,312)	3,005
University of Minnesota					
General Fund	1,528,310	1,493,964	1,493,964	(34,346)	-
Special Revenue Fund	44,881	44,724	44,724	(157)	-
Health Care Access Fund	4,314	4,314	4,314	-	-
Workforce Development Fund	250	-	-	(250)	-
<u>Agricultural Fund</u>	<u>875</u>	<u>200</u>	<u>200</u>	<u>(675)</u>	-
Subtotal for University of Minnesota	1,578,630	1,543,202	1,543,202	(35,428)	-
<i>Environment Trust/Legacy Funds</i>					
<u>Environment and Natural Resources Trust</u>					
<u>Fund</u>	<u>40,312</u>	<u>74,763</u>	<u>96,930</u>	<u>56,618</u>	<u>22,167</u>
<u>Clean Water Fund</u>	<u>4,000</u>	<u>2,400</u>	<u>2,400</u>	<u>(1,600)</u>	-
<i>Subtotal Environment Trust/Legacy Funds</i>	<i>44,312</i>	<i>77,163</i>	<i>99,330</i>	<i>55,018</i>	<i>22,167</i>
Total University of Minnesota	1,622,943	1,620,365	1,642,532	19,589	22,167
Mayo Clinic					
General Fund	3,598	-	-	(3,598)	-
Total Mayo Clinic	3,598	-	-	(3,598)	-

Agency/Fund	FY 2024-25 Spending*	FY 2026-27 Forecast Base	FY 2026-27 Enacted Budget	Change: Enacted - FY 2024-25	Change: Enacted - Fcst. Base
Higher Education Budget Area - All Agencies					
General Fund	4,190,475	4,015,828	4,020,333	(170,142)	4,505
Special Revenue Fund	185,005	160,613	160,697	(24,308)	84
Health Care Access Fund	4,314	4,314	4,314	-	-
Agriculture Fund	875	200	200	(675)	-
Workforce Development Fund	250	-	570	320	570
Expenses in Multiple Funds	(602)	(700)	(700)	(98)	-
<u>Federal Fund</u>	<u>9,762</u>	<u>14,576</u>	<u>14,576</u>	<u>4,814</u>	<u>-</u>
Subtotal for Non-Dedicated Funds	4,390,078	4,194,831	4,199,990	(190,088)	5,159
<i>Environment Trust/Legacy Funds</i>					
Environment and Natural Resources Trust Fund	41,414	77,001	99,168	57,754	22,167
<u>Clean Water Fund</u>	<u>4,000</u>	<u>2,400</u>	<u>2,400</u>	<u>(1,600)</u>	<u>-</u>
<i>Subtotal Environment Trust/Legacy Funds</i>	<i>45,414</i>	<i>79,401</i>	<i>101,568</i>	<i>56,154</i>	<i>22,167</i>
Total for Budget Area	4,435,492	4,274,232	4,301,558	(133,934)	27,326
Percent Change				-3.0%	0.6%
General Fund Percent of All Funds	94.5%	94.0%	93.5%		
PROPERTY TAX AIDS AND CREDITS					
General Fund					
Property Tax Refunds	2,299,294	1,695,740	1,820,740	(478,554)	125,000
Local Government Aid	1,268,775	1,228,210	1,228,210	(40,565)	-
County Program Aid	608,528	683,372	683,372	74,844	-
Tribal Nations Aid	35,000	70,000	70,000	35,000	-

Agency/Fund	FY 2024-25 Spending*	FY 2026-27 Forecast Base	FY 2026-27 Enacted Budget	Change: Enacted - FY 2024-25	Change: Enacted - Fcst. Base
Police and Fire State Aid	290,453	365,266	365,266	74,813	-
School Building Bond Agricultural Credit	193,288	245,079	245,079	51,791	-
Payments in Lieu of Taxes	87,910	99,296	99,296	11,386	-
Agricultural Homestead Market Value Credit	74,312	73,268	73,268	(1,044)	-
Soil and Water Conservation District Aid	30,000	24,000	24,000	(6,000)	-
Statewide Local Homeless Prevention Aid	39,656	40,000	40,000	344	-
Statewide Local Housing Aid	45,000	20,000	20,000	(25,000)	-
Public Safety Aid	300,000	-	-	(300,000)	-
Emergency Ambulance Service Aid	23,940	-	-	(23,940)	-
Other Spending	269,657	278,824	278,824	9,167	-
Subtotal for General Fund	5,565,813	4,823,055	4,948,055	(617,758)	125,000
Other Funds					
Special Revenue Fund	65,373	141,546	141,546	76,173	-
Housing Assistance Fund	48,314	259,021	259,021	210,707	-
Health Care Access Fund	1,342	1,290	1,290	(52)	-
Highway User Tax Distribution Fund	287	285	285	(2)	-
Environmental Fund	-	2	2	2	-
<u>Federal Fund</u>	<u>11</u>	<u>-</u>	<u>-</u>	<u>(11)</u>	<u>-</u>
Subtotal for Other Funds	115,327	402,144	402,144	286,817	-
Total Property Tax Aids and Credits	5,681,140	5,225,199	5,350,199	(330,941)	125,000
Percent Change				-5.8%	2.4%
General Fund Percent of All Funds	98.0%	92.3%	92.5%		

Agency/Fund	FY 2024-25 Spending*	FY 2026-27 Forecast Base	FY 2026-27 Enacted Budget	Change: Enacted - FY 2024-25	Change: Enacted - Fcst. Base
HEALTH AND HUMAN SERVICES					
Department of Human Services					
General Fund	20,340,264	21,416,022	21,470,707	1,130,443	54,685
Health Care Access Fund	2,186,984	2,572,618	2,572,618	385,634	-
Federal Fund	28,733,548	31,763,887	31,763,887	3,030,339	-
Federal TANF Fund	385,014	-	-	(385,014)	-
Health Related Boards Fund	-	848	848	848	-
State Government Special Revenue Fund	8,354	8,276	8,276	(78)	-
Special Revenue Fund	1,988,160	2,422,386	2,348,719	360,559	(73,667)
Opiate Epidemic Response Fund	47,678	84,322	84,001	36,323	(321)
State Fiscal Recovery Fund	20,498	588	588	(19,910)	-
Systems Modernization Fund	-	-	9,803	9,803	9,803
Gift Fund	15	30	30	15	-
Total Department of Human Services	53,710,515	58,268,977	58,259,477	4,548,963	(9,500)
Department of Direct Care and Treatment					
General Fund	-	1,209,485	1,209,485	1,209,485	-
Gift Fund	-	6	6	6	-
Special Revenue Fund	-	51,415	51,415	51,415	-
Total Department of Direct Care and Treatment	-	1,260,906	1,260,906	1,260,906	-
Department of Health					
General Fund	553,449	601,020	742,507	189,058	141,487
Health Care Access Fund	99,392	143,498	143,498	44,107	-
Federal Fund	853,325	1,380,642	1,380,642	527,317	-
Federal TANF Fund	23,426	23,426	23,426	(0)	-
State Government Special Revenue Fund	162,819	206,841	208,142	45,323	1,301

Agency/Fund	FY 2024-25 Spending*	FY 2026-27 Forecast Base	FY 2026-27 Enacted Budget	Change: Enacted - FY 2024-25	Change: Enacted - Fcst. Base
Special Revenue Fund	142,498	160,723	160,723	18,225	-
State Fiscal Recovery Fund	3,402	-	-	(3,402)	-
Gift Fund	57	-	-	(57)	-
Medical Education Endowment Fund	92	-	-	(92)	-
Remediation Fund	590	598	598	8	-
Environmental Fund	2,999	4,888	4,888	1,889	-
<u>Expenses in Multiple Funds</u>	<u>(90,336)</u>	<u>(95,902)</u>	<u>(95,902)</u>	<u>(5,566)</u>	-
Subtotal for Department of Health	1,751,712	2,425,734	2,568,522	816,810	142,788
<i>Environment Trust/Legacy Funds</i>					
<u>Clean Water Fund</u>	<u>21,245</u>	<u>41,062</u>	<u>41,062</u>	<u>19,817</u>	-
<i>Subtotal Environment Trust/Legacy Funds</i>	<i>21,245</i>	<i>41,062</i>	<i>41,062</i>	<i>19,817</i>	-
Total Department of Health	1,772,957	2,466,796	2,609,584	836,627	142,788
Office of Emergency Medical Services					
General Fund	14,056	44,744	44,744	30,688	-
Federal Fund	355	457	457	102	-
Special Revenue Fund	799	720	720	(79)	-
Total Office of Emergency Medical Services	15,210	45,921	45,921	30,711	-
Council on Disability					
General Fund	4,409	5,126	5,126	717	-
Special Revenue Fund	70	110	110	40	-
Total Council on Disability	4,479	5,236	5,236	757	-
Ombudsman for Mental Health and Developmental Disabilities (MH/DD)					
General Fund	5,906	8,883	8,883	2,977	-

Agency/Fund	FY 2024-25 Spending*	FY 2026-27 Forecast Base	FY 2026-27 Enacted Budget	Change: Enacted - FY 2024-25	Change: Enacted - Fcst. Base
Total Ombudsman for MH/DD	5,906	8,883	8,883	2,977	-
Ombudsperson for Families					
General Fund	1,620	1,723	1,723	103	-
Special Revenue Fund	-	349	349	349	-
Total Ombudsperson for Families	1,620	2,072	2,072	452	-
Ombudsperson for American Indian Families					
General Fund	530	877	877	347	-
Special Revenue Fund	6	40	40	34	-
Total Ombudsperson for American Indian Families	536	917	917	381	-
Rare Disease Advisory Council					
General Fund	909	1,433	1,433	524	-
Total Rare Disease Advisory Council	909	1,433	1,433	524	-
Ombudsperson for Foster Youth					
General Fund	1,181	1,977	1,977	796	-
Total Ombudsperson for Foster Youth	1,181	1,977	1,977	796	-
MNSure					
General Fund	27,742	140	140	(27,602)	-
Health Care Access Fund	512	709	709	197	-
Special Revenue Fund	-	300	300	300	-
Total MNSure	28,254	1,149	1,149	(27,105)	-
Department of Children, Youth, and Families					
General Fund	-	2,351,809	2,402,542	2,402,542	50,733

Agency/Fund	FY 2024-25 Spending*	FY 2026-27 Forecast Base	FY 2026-27 Enacted Budget	Change: Enacted - FY 2024-25	Change: Enacted - Fcst. Base
Special Revenue Fund	-	579,639	579,639	579,639	-
State Government Special Revenue Fund	-	1,464	1,464	1,464	-
Gift Fund	-	2	2	2	-
Opiate Epidemic Response Fund	-	6,290	6,611	6,611	321
Systems Modernization Fund	-	-	24,324	24,324	24,324
Federal Fund	-	5,420,959	5,420,959	5,420,959	-
Federal TANF Fund	-	440,563	440,563	440,563	-
Total Department of Children, Youth, and Families	-	8,800,726	8,876,104	8,876,104	75,378
Family Child Care Ombudsperson					
Federal Fund	-	700	700	700	-
Total Family Child Care Ombudsperson	-	700	700	700	-
Transfer to Human Services Systems Modernization Fund					
General Fund	-	-	49,999	49,999	49,999
Total Transfer to Human Services Systems Modernization Fund	-	-	49,999	49,999	49,999
Health Related Licensing Boards					
General Fund	1,252	3,058	3,058	1,806	-
Health Care Access Fund	14	-	-	(14)	-
Federal Fund	759	797	797	38	-
Health Related Boards Fund	53,754	77,164	77,164	23,410	-
Special Revenue Fund	3,423	1,860	1,850	(1,573)	(10)
Opiate Epidemic Response Fund	222	414	414	192	-
Total Health Related Licensing Boards	59,423	83,293	83,283	23,860	(10)

Agency/Fund	FY 2024-25 Spending*	FY 2026-27 Forecast Base	FY 2026-27 Enacted Budget	Change: Enacted - FY 2024-25	Change: Enacted - Fcst. Base
Health and Human Services Budget Area - All Agencies					
General Fund	20,951,318	25,646,297	25,943,201	4,991,883	296,904
Health Care Access Fund	2,286,901	2,716,825	2,716,825	429,924	-
Federal Fund	29,587,987	38,567,442	38,567,442	8,979,455	-
Federal TANF Fund	408,440	463,989	463,989	55,549	-
Health Related Boards Fund	53,754	78,012	78,012	24,258	-
State Government Special Revenue Fund	171,173	216,581	217,882	46,709	1,301
Special Revenue Fund	2,134,956	3,217,542	3,143,865	1,008,909	(73,677)
State Fiscal Recovery Fund	23,900	588	588	(23,312)	-
Opiate Epidemic Response Fund	47,899	91,026	91,026	43,127	-
Gift Fund	72	38	38	(34)	-
Medical Education Endowment Fund	92	-	-	(92)	-
Remediation Fund	590	598	598	8	-
Environmental Fund	2,999	4,888	4,888	1,889	-
Systems Modernization Fund	-	-	34,127	34,127	34,127
<u>Expenses in Multiple Funds</u>	<u>(90,336)</u>	<u>(95,902)</u>	<u>(95,902)</u>	<u>(5,566)</u>	<u>-</u>
Subtotal for Non-Dedicated Funds	55,579,746	70,907,925	71,166,580	15,586,834	258,655
<i>Environment Trust/Legacy Funds</i>					
<u>Clean Water Fund</u>	<u>21,245</u>	<u>41,062</u>	<u>41,062</u>	<u>19,817</u>	<u>-</u>
<i>Subtotal Environment Trust/Legacy Funds</i>	<i>21,245</i>	<i>41,062</i>	<i>41,062</i>	<i>19,817</i>	<i>-</i>
Total for Budget Area	55,600,991	70,948,987	71,207,642	15,606,651	258,655
Percent Change				28.1%	0.4%
General Fund Percent of All Funds	37.7%	36.1%	36.4%		

Agency/Fund	FY 2024-25 Spending*	FY 2026-27 Forecast Base	FY 2026-27 Enacted Budget	Change: Enacted - FY 2024-25	Change: Enacted - Fcst. Base
AGRICULTURE, ENVIRONMENT, AND NATURAL RESOURCES					
Department of Agriculture					
General Fund	159,818	155,927	155,927	(3,891)	-
Agriculture Fund	103,657	118,680	118,680	15,023	-
Special Revenue Fund	17,280	18,545	18,545	1,265	-
Gift Fund	400	12	12	(388)	-
Remediation Fund	4,455	4,798	4,798	343	-
Expenses in Multiple Funds	(12,984)	(13,769)	(13,769)	(785)	-
State Fiscal Recovery Fund	5,498	-	-	(5,498)	-
<u>Federal Fund</u>	<u>42,557</u>	<u>39,418</u>	<u>39,418</u>	<u>(3,139)</u>	-
Subtotal for Department of Agriculture	320,682	323,611	323,611	2,929	-
<i>Environment Trust/Legacy Funds</i>					
Environment and Natural Resources Trust Fund	1,787	485	485	(1,302)	-
Arts and Cultural Heritage Fund	781	1,553	1,553	772	-
<u>Clean Water Fund</u>	<u>47,850</u>	<u>35,384</u>	<u>35,384</u>	<u>(12,466)</u>	-
<i>Subtotal Environment Trust/Legacy Funds</i>	<i>50,418</i>	<i>37,422</i>	<i>37,422</i>	<i>(12,996)</i>	-
Total Department of Agriculture	371,099	361,033	361,033	(10,066)	-
Board of Animal Health					
General Fund	12,633	13,511	13,511	878	-
Special Revenue Fund	196	130	130	(66)	-
Federal Fund	2,059	1,242	1,242	(817)	-
Total Board of Animal Health	14,888	14,883	14,883	(5)	-
Agricultural Utilization Research Institute					
General Fund	10,711	8,822	8,902	(1,809)	80

Agency/Fund	FY 2024-25 Spending*	FY 2026-27 Forecast Base	FY 2026-27 Enacted Budget	Change: Enacted - FY 2024-25	Change: Enacted - Fcst. Base
Total AURI	10,711	8,822	8,902	(1,809)	80
Pollution Control Agency					
General Fund	232,122	71,428	71,553	(160,569)	125
Environmental Fund	213,864	262,601	262,601	48,737	-
Gift Fund	20,148	13,200	13,200	(6,948)	-
Remediation Fund	264,569	346,998	346,998	82,429	-
Closed Landfill Investment Fund	7,981	13,000	13,000	5,019	-
Special Revenue Fund	86,254	94,674	94,674	8,420	-
State Government Special Revenue Fund	178	184	184	6	-
Expenses in Multiple Funds	(89,248)	(78,544)	(78,544)	10,704	-
<u>Federal Fund</u>	<u>55,624</u>	<u>217,840</u>	<u>217,840</u>	<u>162,216</u>	<u>-</u>
Subtotal for Pollution Control Agency	791,492	941,381	941,506	150,014	125
<i>Environment Trust/Legacy Funds</i>					
Environment and Natural Resources Trust Fund	4,259	2,079	3,268	(991)	1,189
<u>Clean Water Fund</u>	<u>53,448</u>	<u>57,460</u>	<u>57,460</u>	<u>4,012</u>	<u>-</u>
<i>Subtotal Environment Trust/Legacy Funds</i>	<i>57,707</i>	<i>59,539</i>	<i>60,728</i>	<i>3,021</i>	<i>1,189</i>
Total Pollution Control Agency	849,199	1,000,920	1,002,234	153,035	1,314
Department of Natural Resources					
General Fund	403,406	487,794	487,794	84,388	-
Game and Fish Fund	273,817	295,754	295,754	21,937	-
Natural Resources Fund	256,723	326,432	326,432	69,709	-
Remediation Fund	1,552	9,809	9,809	8,257	-
Special Revenue Fund	373,787	370,236	370,236	(3,551)	-
Endowment and Permanent School Fund	1,223	1,460	1,460	237	-
Gift Fund	4,655	5,644	5,644	989	-

Agency/Fund	FY 2024-25 Spending*	FY 2026-27 Forecast Base	FY 2026-27 Enacted Budget	Change: Enacted - FY 2024-25	Change: Enacted - Fcst. Base
Expenses in Multiple Funds	(129,863)	(209,974)	(209,974)	(80,111)	-
<u>Federal Fund</u>	<u>48,595</u>	<u>177,459</u>	<u>177,459</u>	<u>128,864</u>	-
Subtotal for Department of Natural Resources	1,233,895	1,464,614	1,464,614	230,719	-
<i>Environment Trust/Legacy Funds</i>					
Environment and Natural Resources Trust Fund	111,980	126,018	225,275	113,295	99,257
Clean Water Fund	23,890	33,536	33,536	9,646	-
Outdoor Heritage Fund	311,489	229,815	401,514	90,025	171,699
<u>Parks and Trails Fund</u>	<u>76,252</u>	<u>125,783</u>	<u>125,783</u>	<u>49,531</u>	-
<i>Subtotal Environment Trust/Legacy Funds</i>	<i>523,610</i>	<i>515,152</i>	<i>786,108</i>	<i>262,498</i>	<i>270,956</i>
Total Department of Natural Resources	1,757,506	1,979,766	2,250,722	493,216	270,956
Board of Water and Soil Resources					
General Fund	90,896	85,841	85,841	(5,055)	-
Special Revenue Fund	23,959	25,009	25,009	1,050	-
Gift Fund	6	-	-	(6)	-
Expenses in Multiple Funds	(827)	(200)	(200)	627	-
<u>Federal Fund</u>	<u>6,742</u>	<u>6,396</u>	<u>6,396</u>	<u>(346)</u>	-
Subtotal for Board of Water and Soil Resources	120,775	117,046	117,046	(3,729)	-
<i>Environment Trust/Legacy Funds</i>					
Environment and Natural Resources Trust Fund	1,627	2,097	4,653	3,026	2,556
Clean Water Fund	171,869	201,181	201,181	29,312	-
<u>Outdoor Heritage Fund</u>	<u>45,196</u>	<u>51,610</u>	<u>70,852</u>	<u>25,656</u>	<u>19,242</u>
<i>Subtotal Environment Trust/Legacy Funds</i>	<i>218,692</i>	<i>254,888</i>	<i>276,686</i>	<i>57,994</i>	<i>21,798</i>
Total Board of Water and Soil Resources	339,467	371,934	393,732	54,265	21,798

Agency/Fund	FY 2024-25 Spending*	FY 2026-27 Forecast Base	FY 2026-27 Enacted Budget	Change: Enacted - FY 2024-25	Change: Enacted - Fcst. Base
Minnesota Conservation Corps					
General Fund	1,160	1,160	1,160	-	-
Natural Resources Fund	971	980	980	9	-
Total Minnesota Conservation Corps	2,131	2,140	2,140	9	-
Metropolitan Council					
General Fund	29,455	6,730	11,730	(17,725)	5,000
<u>Natural Resources Fund</u>	<u>19,800</u>	<u>18,400</u>	<u>18,400</u>	<u>(1,400)</u>	<u>-</u>
Subtotal for Metropolitan Council	49,255	25,130	30,130	(19,125)	5,000
<i>Environment Trust/Legacy Funds</i>					
Environment and Natural Resources Trust Fund	5,721	-	2,414	(3,307)	2,414
Clean Water Fund	3,750	4,150	4,150	400	-
<u>Parks and Trails Fund</u>	<u>57,739</u>	<u>51,532</u>	<u>51,532</u>	<u>(6,207)</u>	<u>-</u>
<i>Subtotal Environment Trust/Legacy Funds</i>	<i>67,210</i>	<i>55,682</i>	<i>58,096</i>	<i>(9,114)</i>	<i>2,414</i>
Total Metropolitan Council	116,465	80,812	88,226	(28,239)	7,414
Minnesota Zoo					
General Fund	27,531	28,289	32,089	4,558	3,800
Special Revenue Fund	50,387	47,822	47,822	(2,565)	-
Gift Fund	9,690	2,810	2,810	(6,880)	-
Natural Resources Fund	510	660	660	150	-
Expenses in Multiple Funds	(135)	(250)	(250)	(115)	-
<u>Federal Fund</u>	<u>363</u>	<u>397</u>	<u>397</u>	<u>34</u>	<u>-</u>
Subtotal for Minnesota Zoo	88,346	79,728	83,528	(4,818)	3,800

Agency/Fund	FY 2024-25 Spending*	FY 2026-27 Forecast Base	FY 2026-27 Enacted Budget	Change: Enacted - FY 2024-25	Change: Enacted - Fcst. Base
<i>Environment Trust/Legacy Funds</i>					
Environment and Natural Resources Trust Fund	732	713	1,665	933	952
<u>Arts and Cultural Heritage Fund</u>	<u>3,861</u>	<u>3,652</u>	<u>3,652</u>	<u>(209)</u>	<u>-</u>
<i>Subtotal Environment Trust/Legacy Funds</i>	<i>4,593</i>	<i>4,365</i>	<i>5,317</i>	<i>724</i>	<i>952</i>
Total Minnesota Zoo	92,939	84,093	88,845	(4,094)	4,752
Science Museum					
General Fund	10,210	2,720	2,720	(7,490)	-
<i>Environment Trust/Legacy Funds</i>					
<u>Environment and Natural Resources Trust Fund</u>	<u>2,054</u>	<u>4,460</u>	<u>6,141</u>	<u>4,087</u>	<u>1,681</u>
<i>Subtotal Environment Trust Legacy Funds</i>	<i>2,054</i>	<i>4,460</i>	<i>6,141</i>	<i>4,087</i>	<i>1,681</i>
Total Science Museum	12,264	7,180	8,861	(3,403)	1,681
Minnesota Board of Tourism					
General Fund	66,808	43,309	43,309	(23,499)	-
Special Revenue Fund	345	854	854	509	-
Federal Fund	332	-	-	(332)	-
Total Minnesota Board of Tourism	67,485	44,163	44,163	(23,322)	-
Transfer to Metropolitan Landfill Contingency Action Trust Account					
General Fund	27,597	-	-	(27,597)	-
Total Transfer to Metropolitan Landfill Contingency Action Trust Account	27,597	-	-	(27,597)	-

Agency/Fund	FY 2024-25 Spending*	FY 2026-27 Forecast Base	FY 2026-27 Enacted Budget	Change: Enacted - FY 2024-25	Change: Enacted - Fcst. Base
Agriculture, Environment, and Natural Resources Budget Area - All Agencies					
General Fund	1,072,347	905,531	914,536	(157,811)	9,005
Agriculture Fund	103,657	118,680	118,680	15,023	-
Special Revenue Fund	552,207	557,270	557,270	5,063	-
Gift Fund	34,900	21,666	21,666	(13,234)	-
Remediation Fund	270,576	361,605	361,605	91,029	-
Environmental Fund	213,864	262,601	262,601	48,737	-
Closed Landfill Investment Fund	7,981	13,000	13,000	5,019	-
State Government Special Revenue Fund	178	184	184	6	-
Game and Fish Fund	273,817	295,754	295,754	21,937	-
Natural Resources Fund	278,003	346,472	346,472	68,469	-
Endowment and Permanent School Fund	1,223	1,460	1,460	237	-
State Fiscal Recovery Fund	5,498	-	-	(5,498)	-
Expenses in Multiple Funds	(233,057)	(302,737)	(302,737)	(69,680)	-
<u>Federal Fund</u>	<u>156,272</u>	<u>442,752</u>	<u>442,752</u>	<u>286,480</u>	<u>-</u>
Subtotal for Non-Dedicated Funds	2,737,467	3,024,238	3,033,243	295,776	9,005
<i>Environment Trust/Legacy Funds</i>					
Environment and Natural Resources Trust Fund	128,160	135,852	243,901	115,741	108,049
Outdoor Heritage Fund	356,685	281,425	472,366	115,681	190,941
Clean Water Fund	300,807	331,711	331,711	30,904	-
Parks and Trails Fund	133,991	177,315	177,315	43,324	-
<u>Arts and Cultural Heritage Fund</u>	<u>4,642</u>	<u>5,205</u>	<u>5,205</u>	<u>563</u>	<u>-</u>
Subtotal Environment Trust/Legacy Funds	924,284	931,508	1,230,498	306,214	298,990
Total for Budget Area	3,661,752	3,955,746	4,263,741	601,989	307,995
Percent Change				16.4%	7.8%
General Fund Percent of All Funds	29.3%	22.9%	21.4%		

Agency/Fund	FY 2024-25 Spending*	FY 2026-27 Forecast Base	FY 2026-27 Enacted Budget	Change: Enacted - FY 2024-25	Change: Enacted - Fcst. Base
JOBS, COMMERCE, AND ENERGY					
Department of Employment and Economic Development					
General Fund	1,522,373	310,951	307,581	(1,214,792)	(3,370)
Petroleum Tank Release Cleanup Fund	11,983	13,945	13,945	1,962	-
Workforce Development Fund	73,965	130,046	130,046	56,081	-
Gift Fund	723	842	842	119	-
Remediation Fund	2,163	1,962	1,962	(201)	-
Special Revenue Fund	304,713	132,573	132,573	(172,140)	-
State Fiscal Recovery Fund	622	-	-	(622)	-
Climate and Economic Development Fund	182,417	205,083	190,083	7,666	(15,000)
Expenses in Multiple Funds	(52,396)	(60,000)	(60,000)	(7,604)	-
Federal Fund	645,662	870,086	870,086	224,424	-
Total Department of Employment and Economic Development	2,692,225	1,605,488	1,587,118	(1,105,107)	(18,370)
Department of Labor and Industry					
General Fund	15,492	18,573	18,573	3,081	-
Construction Code Fund	84,191	97,306	97,306	13,115	-
Special Revenue Fund	19,867	22,530	22,530	2,663	-
Workers' Compensation Fund	118,483	132,424	132,455	13,972	31
Workforce Development Fund	13,701	24,999	24,999	11,298	-
State Fiscal Recovery Fund	125	-	-	(125)	-
Expenses in Multiple Funds	(14,520)	(12,283)	(12,283)	2,237	-
Federal Fund	13,628	16,369	16,369	2,741	-
Total Department of Labor and Industry	250,967	299,918	299,949	48,982	31

Agency/Fund	FY 2024-25 Spending*	FY 2026-27 Forecast Base	FY 2026-27 Enacted Budget	Change: Enacted - FY 2024-25	Change: Enacted - Fcst. Base
Bureau of Mediation Services					
General Fund	6,537	8,637	8,637	2,100	-
Total Bureau of Mediation Services	6,537	8,637	8,637	2,100	-
Workers' Compensation Court of Appeals					
Workers' Compensation Fund	4,981	6,037	6,037	1,056	-
Total Workers' Compensation Court of Appeals	4,981	6,037	6,037	1,056	-
Public Facilities Authority					
Special Revenue Fund	599	1,231	1,231	632	-
<i>Environment Trust/Legacy Funds</i>					
Clean Water Fund	<u>18,236</u>	<u>27,069</u>	<u>27,069</u>	<u>8,833</u>	-
Subtotal Environment Trust/Legacy Funds	<u>18,236</u>	<u>27,069</u>	<u>27,069</u>	<u>8,833</u>	-
Total Public Facilities Authority	18,835	28,300	28,300	9,465	-
Board of Iron Range Resources and Rehabilitation					
General Fund	5,188	4,738	4,738	(450)	-
Iron Range Resources Fund	201,128	143,523	143,523	(57,605)	-
Federal Fund	796	5,785	5,785	4,989	-
Douglas J Johnson Economic Protection Trust Fund	47,050	17,952	17,952	(29,098)	-
Total Board of Iron Range Resources and Rehabilitation	254,162	171,998	171,998	(82,164)	-
Department of Commerce					
General Fund	178,647	119,424	119,924	(58,723)	500

Agency/Fund	FY 2024-25 Spending*	FY 2026-27 Forecast Base	FY 2026-27 Enacted Budget	Change: Enacted - FY 2024-25	Change: Enacted - Fcst. Base
Renewable Development Account	27,358	29,294	29,294	1,936	-
Petroleum Tank Release Cleanup Fund	10,697	16,764	21,022	10,325	4,258
Workers' Compensation Fund	1,235	1,201	1,201	(34)	-
Special Revenue Fund	337,247	504,857	504,857	167,610	-
Climate and Economic Development Fund	5,142	120,942	120,942	115,800	-
Expenses in Multiple Funds	(6,443)	(5,250)	(5,250)	1,193	-
Federal Fund	570,860	868,473	868,473	297,613	-
Total Department of Commerce	1,124,742	1,655,705	1,660,463	535,721	4,758
Public Utilities Commission					
General Fund	22,016	26,862	26,862	4,846	-
Special Revenue Fund	2,814	15,234	15,234	12,420	-
Total Public Utilities Commission	24,830	42,096	42,096	17,266	-
Climate Innovation Finance Authority					
Climate and Economic Development Fund	295	-	-	(295)	-
Total Climate Innovation Finance Authority	295	-	-	(295)	-
Cannabis Management Office					
General Fund	20,473	93,599	93,599	73,126	-
State Government Special Revenue Fund	2,548	-	-	(2,548)	-
Gift Fund	1	-	-	(1)	-
Special Revenue Fund	18	2,110	2,110	2,092	-
Total Cannabis Management Office	23,040	95,709	95,709	72,669	-
Housing Finance Agency					
General Fund	1,112,076	183,946	221,946	(890,130)	38,000
Total Housing Finance Agency	1,112,076	183,946	221,946	(890,130)	38,000

Agency/Fund	FY 2024-25 Spending*	FY 2026-27 Forecast Base	FY 2026-27 Enacted Budget	Change: Enacted - FY 2024-25	Change: Enacted - Fcst. Base
MMB Non-Operating					
General Fund	527,592	182,611	182,611	(344,981)	-
Total MMB Non-Operating	527,592	182,611	182,611	(344,981)	-
Transfer to Premium Security Account					
General Fund	229,465	-	-	(229,465)	-
Total Transfer to Premium Security Account	229,465	-	-	(229,465)	-
Dislocated Worker Program					
Workforce Development Fund	50,979	44,937	44,937	(6,042)	-
Total Dislocated Worker Program	50,979	44,937	44,937	(6,042)	-
Jobs, Commerce, and Energy Budget Area - All Agencies					
General Fund	3,639,859	949,341	984,471	(2,655,388)	35,130
Renewable Development Account	27,358	29,294	29,294	1,936	-
Petroleum Tank Release Cleanup Fund	22,680	30,709	34,967	12,287	4,258
Workforce Development Fund	138,645	199,982	199,982	61,337	-
Gift Fund	724	842	842	118	-
Construction Code Fund	84,191	97,306	97,306	13,115	-
Remediation Fund	2,163	1,962	1,962	(201)	-
Special Revenue Fund	665,258	678,535	678,535	13,277	-
State Government Special Revenue Fund	2,548	-	-	(2,548)	-
Workers' Compensation Fund	124,698	139,662	139,693	14,995	31
State Fiscal Recovery Fund	747	-	-	(747)	-
Climate and Economic Development Fund	187,854	326,025	311,025	123,171	(15,000)
Iron Range Resources Fund	201,128	143,523	143,523	(57,605)	-

Agency/Fund	FY 2024-25 Spending*	FY 2026-27 Forecast Base	FY 2026-27 Enacted Budget	Change: Enacted - FY 2024-25	Change: Enacted - Fcst. Base
Douglas J Johnson Economic Protection Trust Fund	47,050	17,952	17,952	(29,098)	-
Expenses in Multiple Funds	(73,359)	(77,533)	(77,533)	(4,174)	-
<u>Federal Fund</u>	<u>1,230,946</u>	<u>1,760,713</u>	<u>1,760,713</u>	<u>529,767</u>	=
Subtotal for Non-Dedicated Funds	6,302,490	4,298,313	4,322,732	(1,979,758)	24,419
<i>Environment Trust/Legacy Funds</i>					
<u>Clean Water Fund</u>	<u>18,236</u>	<u>27,069</u>	<u>27,069</u>	<u>8,833</u>	=
<i>Subtotal Environment Trust/Legacy Funds</i>	<i>18,236</i>	<i>27,069</i>	<i>27,069</i>	<i>8,833</i>	-
Total for Budget Area	6,320,726	4,325,382	4,349,801	(1,970,925)	24,419
Percent Change				-31.2%	0.6%
General Fund Percent of All Funds	57.6%	21.9%	22.6%		
JUDICIARY AND PUBLIC SAFETY					
Supreme Court					
General Fund	165,133	111,242	117,304	(47,829)	6,062
Special Revenue Fund	6,934	790	790	(6,144)	-
Gift Fund	64	50	50	(14)	-
Federal Fund	13,019	15,738	15,738	2,719	-
Total Supreme Court	185,150	127,820	133,882	(51,268)	6,062
Court of Appeals					
General Fund	29,646	31,422	31,482	1,836	60
Total Court of Appeals	29,646	31,422	31,482	1,836	60

Agency/Fund	FY 2024-25 Spending*	FY 2026-27 Forecast Base	FY 2026-27 Enacted Budget	Change: Enacted - FY 2024-25	Change: Enacted - Fcst. Base
District Courts					
General Fund	763,437	815,557	816,400	52,963	843
Special Revenue Fund	3,440	3,508	3,508	68	-
Gift Fund	253	26	26	(227)	-
Federal Fund	19,799	20,532	20,532	733	-
Total District Courts	786,929	839,623	840,466	53,537	843
Guardian ad Litem Board					
General Fund	49,369	54,241	54,241	4,872	-
Special Revenue Fund	917	1,500	1,500	583	-
Total Guardian ad Litem Board	50,286	55,741	55,741	5,455	-
Tax Court					
General Fund	3,906	5,190	5,190	1,284	-
Total Tax Court	3,906	5,190	5,190	1,284	-
State Board of Civil Legal Aid					
General Fund	-	70,706	70,706	70,706	-
Special Revenue Fund	-	20,698	20,698	20,698	-
Total State Board of Civil Legal Aid	-	91,404	91,404	91,404	-
Uniform Laws Commission					
General Fund	191	269	269	78	-
Total Uniform Laws Commission	191	269	269	78	-
Board on Judicial Standards					
General Fund	1,366	1,492	1,492	126	-
Total Board on Judicial Standards	1,366	1,492	1,492	126	-

Agency/Fund	FY 2024-25 Spending*	FY 2026-27 Forecast Base	FY 2026-27 Enacted Budget	Change: Enacted - FY 2024-25	Change: Enacted - Fcst. Base
Legal Professions Board					
Special Revenue Fund	16,408	20,020	20,020	3,612	-
Total Legal Professions Board	16,408	20,020	20,020	3,612	-
Public Defense Board					
General Fund	319,902	335,244	335,244	15,342	-
Special Revenue Fund	755	-	-	(755)	-
Gift Fund	2,700	200	200	(2,500)	-
Total Public Defense Board	323,357	335,444	335,444	12,087	-
State Competency Attainment Board					
General Fund	4,870	22,699	22,699	17,829	-
Total State Competency Attainment Board	4,870	22,699	22,699	17,829	-
Statewide Appellate Counsel and Training Office					
General Fund	-	2,580	2,580	2,580	-
Total Statewide Appellate Counsel and Training Office	-	2,580	2,580	2,580	-
Cannabis Expungement Board					
General Fund	3,221	12,047	12,047	8,826	-
Total Cannabis Expungement Board	3,221	12,047	12,047	8,826	-
Peace Officers Standards and Training Board					
General Fund	24,310	25,094	27,210	2,900	2,116
Total Peace Officer Standards and Training Board	24,310	25,094	27,210	2,900	2,116

Agency/Fund	FY 2024-25 Spending*	FY 2026-27 Forecast Base	FY 2026-27 Enacted Budget	Change: Enacted - FY 2024-25	Change: Enacted - Fcst. Base
Private Detective Board					
General Fund	1,094	1,756	1,756	662	-
Total Private Detective Board	1,094	1,756	1,756	662	-
Department of Human Rights					
General Fund	15,848	18,007	18,007	2,159	-
Special Revenue Fund	-	719	719	719	-
Total Department of Human Rights	15,848	18,726	18,726	2,878	-
Department of Public Safety					
General Fund	423,550	376,219	383,558	(39,992)	7,339
State Government Special Revenue Fund	206	206	206	-	-
Special Revenue Fund	199,385	152,803	164,803	(34,582)	12,000
Environmental Fund	246	254	254	8	-
Trunk Highway Fund	4,862	4,905	4,905	43	-
911 Emergency Fund	103,729	140,275	140,275	36,546	-
Gift Fund	23	2	2	(21)	-
Opiate Epidemic Response Fund	1,099	1,689	1,689	590	-
Workers' Compensation Fund	46	485	485	439	-
Federal Fund	545,628	593,842	593,842	48,214	-
Total Department of Public Safety	1,278,774	1,270,680	1,290,019	11,245	19,339
MMB Non-Operating - Public Safety					
General Fund	131,172	33,518	45,518	(85,654)	12,000
Total Non-Operating - Public Safety	131,172	33,518	45,518	(85,654)	12,000
Sentencing Guidelines Commission					
General Fund	2,743	2,806	2,806	63	-

Agency/Fund	FY 2024-25 Spending*	FY 2026-27 Forecast Base	FY 2026-27 Enacted Budget	Change: Enacted - FY 2024-25	Change: Enacted - Fcst. Base
Total Sentencing Guidelines Commission	2,743	2,806	2,806	63	-
Ombudsman for Corrections					
General Fund	1,980	2,526	2,526	546	-
Total Ombudsman for Corrections	1,980	2,526	2,526	546	-
Department of Corrections					
General Fund	1,603,702	1,715,947	1,716,237	112,535	290
Special Revenue Fund	55,056	56,491	56,491	1,435	-
Gift Fund	16	16	16	(0)	-
Renewable Development Account	125	483	483	358	-
Expenses in Multiple Funds	(7,583)	(7,532)	(7,532)	51	-
Federal Fund	4,902	6,136	6,136	1,234	-
Total Department of Corrections	1,656,218	1,771,541	1,771,831	115,613	290
Clemency Review Commission					
General Fund	1,135	2,418	2,418	1,283	-
Total Clemency Review Commission	1,135	2,418	2,418	1,283	-
Judiciary and Public Safety Budget Area - All Agencies					
General Fund	3,546,575	3,640,980	3,669,690	123,115	28,710
State Government Special Revenue Fund	206	206	206	-	-
Special Revenue Fund	282,895	256,529	268,529	(14,366)	12,000
Environmental Fund	246	254	254	8	-
Trunk Highway Fund	4,862	4,905	4,905	43	-
911 Emergency Fund	103,729	140,275	140,275	36,546	-
Opiate Epidemic Response Fund	1,099	1,689	1,689	590	-
Gift Fund	3,057	294	294	(2,763)	-

Agency/Fund	FY 2024-25 Spending*	FY 2026-27 Forecast Base	FY 2026-27 Enacted Budget	Change: Enacted - FY 2024-25	Change: Enacted - Fcst. Base
Renewable Development Account	125	483	483	358	-
Workers' Compensation Fund	46	485	485	439	-
Expenses in Multiple Funds	(7,583)	(7,532)	(7,532)	51	-
Federal Fund	583,348	636,248	636,248	52,900	-
Total for Budget Area	4,518,604	4,674,816	4,715,526	196,922	40,710
Percent Change				4.4%	0.9%
General Fund Percent of All Funds	78.5%	77.9%	77.8%		
STATE GOVERNMENT AND VETERANS					
Legislature					
General Fund	247,827	325,149	333,303	85,476	8,154
Systems Modernization Fund	-	-	559	559	559
<u>Special Revenue Fund</u>	<u>1,509</u>	<u>1,778</u>	<u>1,778</u>	<u>269</u>	-
Subtotal for Legislature	249,336	326,927	335,640	86,304	8,713
<i>Environment Trust/Legacy Funds</i>					
Arts and Cultural Heritage Fund	3	11	11	8	-
Clean Water Fund	5	17	17	12	-
Outdoor Heritage Fund	1,274	2,510	2,650	1,376	140
Parks and Trails Fund	2	9	9	7	-
<u>Environment and Natural Resources Trust Fund</u>	<u>2,282</u>	<u>8,626</u>	<u>8,626</u>	<u>6,344</u>	-
Subtotal Environment Trust/Legacy Funds	3,566	11,173	11,313	7,747	140
Total Legislature	252,903	338,100	346,953	94,050	8,853

Agency/Fund	FY 2024-25 Spending*	FY 2026-27 Forecast Base	FY 2026-27 Enacted Budget	Change: Enacted - FY 2024-25	Change: Enacted - Fcst. Base
Governor					
General Fund	19,056	18,590	18,590	(466)	-
Special Revenue Fund	1,874	3,065	3,065	1,191	-
Total Governor	20,930	21,655	21,655	725	-
State Auditor					
General Fund	22,359	38,741	38,841	16,482	100
Special Revenue Fund	1,957	2,208	2,208	251	-
Total State Auditor	24,316	40,949	41,049	16,733	100
Attorney General					
General Fund	96,022	91,155	92,485	(3,537)	1,330
Environmental Fund	-	435	435	435	-
Expenses in Multiple Funds	(735)	(1,136)	(1,136)	(401)	-
Health Related Boards Fund	5,042	6,042	6,042	1,000	-
Remediation Fund	-	750	750	750	-
Special Revenue Fund	40,352	31,380	31,380	(8,972)	-
Federal Fund	6,169	8,464	8,464	2,295	-
Total Attorney General	146,850	137,090	138,420	(8,430)	1,330
Secretary of State					
General Fund	42,200	27,649	27,749	(14,451)	100
Special Revenue Fund	30,320	30,212	30,212	(108)	-
Gift Fund	399	-	-	(399)	-
Total Secretary of State	72,919	57,861	57,961	(14,958)	100
State Office of Inspector General					
General Fund	-	-	2,139	2,139	2,139
Total State Office of Inspector General	-	-	2,139	2,139	2,139

Agency/Fund	FY 2024-25 Spending*	FY 2026-27 Forecast Base	FY 2026-27 Enacted Budget	Change: Enacted - FY 2024-25	Change: Enacted - Fcst. Base
Campaign Finance and Public Disclosure Board					
General Fund	7,700	9,516	9,516	1,816	-
Special Revenue Fund	2,313	5,741	5,741	3,428	-
Total Campaign Finance and Public Disclosure Board	10,013	15,257	15,257	5,244	-
Board of Investment					
General Fund	278	278	139	(139)	(139)
Special Revenue Fund	26,045	34,597	34,597	8,552	-
Total Board of Investment	26,323	34,875	34,736	8,413	(139)
Office of Administrative Hearings					
General Fund	2,484	2,927	2,927	443	-
Environmental Fund	70	100	100	30	-
Workers' Compensation Fund	18,410	22,643	22,643	4,233	-
Total Office of Administrative Hearings	20,965	25,670	25,670	4,705	-
Department of Information Technology Services					
General Fund	72,987	98,108	123,669	50,682	25,561
Systems Modernization Fund	-	-	15,313	15,313	15,313
Special Revenue Fund	1,048,746	1,026,314	1,026,314	(22,432)	-
Total Department of Information Technology Services	1,121,733	1,124,422	1,165,296	43,563	40,874
Department of Administration					
General Fund	194,600	169,935	172,752	(21,848)	2,817
Expenses in Multiple Funds	(7,662)	(9,528)	(9,528)	(1,866)	-

Agency/Fund	FY 2024-25 Spending*	FY 2026-27 Forecast Base	FY 2026-27 Enacted Budget	Change: Enacted - FY 2024-25	Change: Enacted - Fcst. Base
Renewable Development Account	1,319	307	307	(1,012)	-
Special Revenue Fund	135,788	122,916	123,087	(12,701)	171
Trunk Highway Fund	13,945	106,931	106,931	92,986	-
Gift Fund	8,976	66	66	(8,910)	-
Climate and Economic Development Fund	763	1,771	1,771	1,009	-
<u>Federal Fund</u>	<u>7,450</u>	<u>7,880</u>	<u>7,880</u>	<u>430</u>	-
Subtotal for Department of Administration	355,180	400,278	403,266	48,086	2,988
<i>Environment Trust/Legacy Funds</i>					
<u>Arts and Cultural Heritage Fund</u>	<u>31,231</u>	<u>20,855</u>	<u>20,855</u>	<u>(10,376)</u>	-
<i>Subtotal Environment Trust/Legacy Funds</i>	<i>31,231</i>	<i>20,855</i>	<i>20,855</i>	<i>(10,376)</i>	-
Total Department of Administration	386,412	421,133	424,121	37,710	2,988
Capitol Area Architectural and Planning Board					
General Fund	2,223	1,553	1,553	(670)	-
Total Capitol Area Architectural and Planning Board	2,223	1,553	1,553	(670)	-
Department of Management and Budget					
General Fund	103,347	126,319	125,512	22,165	(807)
State Fiscal Recovery Fund	218	-	-	(218)	-
Opiate Epidemic Response Fund	597	600	600	3	-
Special Revenue Fund	29,542	31,985	31,985	2,443	-
Federal Fund	83	3	3	(80)	-
Gift Fund	29	-	-	(29)	-
Total Department of Management and Budget	133,815	158,907	158,100	24,285	(807)
Department of Management and Budget - Non-Operating					
General Fund	708,183	(19,198)	302	(707,881)	19,500

Agency/Fund	FY 2024-25 Spending*	FY 2026-27 Forecast Base	FY 2026-27 Enacted Budget	Change: Enacted - FY 2024-25	Change: Enacted - Fcst. Base
Debt Service Fund	577	400	400	(177)	-
Health Related Boards Fund	-	800	800	800	-
Special Revenue Fund	6,413	4,810	4,810	(1,603)	-
Workers' Compensation Fund	-	200	200	200	-
Federal Fund	14,667	16,074	16,074	1,407	-
Total MMB Non-Operating	729,840	3,086	22,586	(707,254)	19,500
Department of Revenue					
General Fund	431,143	433,588	435,888	4,745	2,300
Environmental Fund	594	626	626	32	-
Health Care Access Fund	3,410	3,630	3,630	220	-
Highway User Tax Distribution Fund	4,312	4,470	4,470	158	-
Special Revenue Fund	22,752	25,142	25,142	2,390	-
Total Department of Revenue	462,211	467,456	469,756	7,545	2,300
Gambling Control Board					
Special Revenue Fund	11,521	12,668	12,668	1,147	-
Total Gambling Control Board	11,521	12,668	12,668	1,147	-
Racing Commission					
General Fund	1,013	-	-	(1,013)	-
Special Revenue Fund	10,901	11,983	11,983	1,082	-
Total Racing Commission	11,914	11,983	11,983	69	-
Amateur Sports Commission					
General Fund	704	1,728	1,728	1,024	-
Renewable Development Account	-	4,200	4,200	4,200	-
Special Revenue Fund	406	2	2	(404)	-

Agency/Fund	FY 2024-25 Spending*	FY 2026-27 Forecast Base	FY 2026-27 Enacted Budget	Change: Enacted - FY 2024-25	Change: Enacted - Fcst. Base
Total Amateur Sports Commission	1,110	5,930	5,930	4,820	-
Council for Minnesotans of African Heritage					
General Fund	1,458	1,826	1,826	368	-
Total Council for Minnesotans of African Heritage	1,458	1,826	1,826	368	-
Council on Latino Affairs					
General Fund	1,119	1,729	1,729	610	-
Total Council on Latino Affairs	1,119	1,729	1,729	610	-
Council on Asian-Pacific Minnesotans					
General Fund	1,122	1,471	1,471	349	-
Special Revenue Fund	26	90	90	64	-
Gift Fund	10	41	41	31	-
Total Council on Asian-Pacific Minnesotans	1,158	1,602	1,602	444	-
Council on LGBTQIA2S+ Minnesotans					
General Fund	963	1,160	1,160	197	-
Total Council on LGBTQIA2S+ Minnesotans	963	1,160	1,160	197	-
Indian Affairs Council					
General Fund	2,377	3,158	3,158	781	-
<u>Special Revenue Fund</u>	<u>95</u>	<u>-</u>	<u>-</u>	<u>(95)</u>	<u>-</u>
Subtotal for Indian Affairs Council	2,472	3,158	3,158	686	-
<i>Environment Trust/Legacy Funds</i>					
<u>Arts and Cultural Heritage Fund</u>	<u>4,415</u>	<u>3,301</u>	<u>3,301</u>	<u>(1,114)</u>	<u>-</u>
Subtotal Environment Trust/Legacy Funds	4,415	3,301	3,301	(1,114)	-

Agency/Fund	FY 2024-25 Spending*	FY 2026-27 Forecast Base	FY 2026-27 Enacted Budget	Change: Enacted - FY 2024-25	Change: Enacted - Fcst. Base
Total Indian Affairs Council	6,887	6,459	6,459	(428)	-
Minnesota Historical Society					
General Fund	53,190	62,932	62,932	9,742	-
<i>Environment Trust/Legacy Funds</i>					
Arts and Cultural Heritage Fund	<u>40,709</u>	<u>45,942</u>	<u>45,942</u>	<u>5,233</u>	-
Subtotal Environment Trust/Legacy Funds	<u>40,709</u>	<u>45,942</u>	<u>45,942</u>	<u>5,233</u>	-
Total Minnesota Historical Society	93,899	108,874	108,874	14,975	-
Board of the Arts					
General Fund	15,248	15,915	15,915	667	-
Federal Fund	<u>1,995</u>	<u>2,148</u>	<u>2,148</u>	<u>153</u>	-
Subtotal for Board of the Arts	17,243	18,063	18,063	820	-
<i>Environment Trust/Legacy Funds</i>					
Arts and Cultural Heritage Fund	<u>96,819</u>	<u>86,719</u>	<u>86,719</u>	<u>(10,100)</u>	-
Subtotal Environment Trust/Legacy Funds	<u>96,819</u>	<u>86,719</u>	<u>86,719</u>	<u>(10,100)</u>	-
Total Board of the Arts	114,063	104,782	104,782	(9,281)	-
Humanities Center					
General Fund	2,592	3,588	3,588	996	-
<i>Environment Trust/Legacy Funds</i>					
Arts and Cultural Heritage Fund	<u>15,129</u>	<u>33,342</u>	<u>33,342</u>	<u>18,213</u>	-
Subtotal Environment Trust/Legacy Funds	<u>15,129</u>	<u>33,342</u>	<u>33,342</u>	<u>18,213</u>	-
Total Humanities Center	17,721	36,930	36,930	19,209	-

Agency/Fund	FY 2024-25 Spending*	FY 2026-27 Forecast Base	FY 2026-27 Enacted Budget	Change: Enacted - FY 2024-25	Change: Enacted - Fcst. Base
Board of Accountancy					
General Fund	1,452	2,017	2,017	565	-
Total Board of Accountancy	1,452	2,017	2,017	565	-
Board of Architecture, Engineering					
General Fund	759	2,098	2,098	1,339	-
Total Board of Architecture, Engineering	759	2,098	2,098	1,339	-
Board of Barber Examiners					
General Fund	769	1,056	1,056	287	-
Total Board of Barber Examiners	769	1,056	1,056	287	-
Board of Cosmetologist Examiners					
General Fund	6,429	8,111	8,111	1,682	-
Total Board of Cosmetologist Examiners	6,429	8,111	8,111	1,682	-
Minnesota State Retirement System					
General Fund	168,535	167,962	167,962	(573)	-
Special Revenue Fund	4	-	-	(4)	-
Total Minnesota State Retirement System	168,539	167,962	167,962	(577)	-
Public Employees Retirement Association					
Special Revenue Fund	78	666	666	588	-
Total Public Employees Retirement Association	78	666	666	588	-

Agency/Fund	FY 2024-25 Spending*	FY 2026-27 Forecast Base	FY 2026-27 Enacted Budget	Change: Enacted - FY 2024-25	Change: Enacted - Fcst. Base
Department of Veterans Affairs					
General Fund	277,191	301,026	301,085	23,894	59
Special Revenue Fund	349,048	417,401	418,008	68,960	607
Gift Fund	1,963	2,589	2,589	626	-
<u>Federal Fund</u>	<u>3,663</u>	<u>-</u>	<u>-</u>	<u>(3,663)</u>	<u>-</u>
Subtotal for Department of Veterans Affairs	631,864	721,016	721,682	89,818	666
<i>Environment Trust/Legacy Funds</i>					
<u>Arts and Cultural Heritage Fund</u>	<u>250</u>	<u>-</u>	<u>-</u>	<u>(250)</u>	<u>-</u>
<i>Subtotal Environment Trust/Legacy Funds</i>	<i>250</i>	<i>-</i>	<i>-</i>	<i>(250)</i>	<i>-</i>
Total Department of Veterans Affairs	632,114	721,016	721,682	89,568	666
Department of Military Affairs					
General Fund	75,045	92,784	92,814	17,769	30
Special Revenue Fund	5,231	5,424	5,424	193	-
<u>Federal Fund</u>	<u>191,096</u>	<u>189,018</u>	<u>189,018</u>	<u>(2,078)</u>	<u>-</u>
Subtotal for Department of Military Affairs	271,372	287,226	287,256	15,884	30
<i>Environment Trust/Legacy Funds</i>					
<u>Environment and Natural Resources Trust Fund</u>	<u>182</u>	<u>5</u>	<u>5</u>	<u>(177)</u>	<u>-</u>
<i>Subtotal Environment Trust/Legacy Funds</i>	<i>182</i>	<i>5</i>	<i>5</i>	<i>(177)</i>	<i>-</i>
Total Department of Military Affairs	271,555	287,231	287,261	15,706	30
State Government and Veterans Budget Area - All Agencies					
General Fund	2,560,375	1,992,871	2,054,015	(506,360)	61,144
State Fiscal Recovery Fund	218	-	-	(218)	-
Expenses in Multiple Funds	(8,397)	(10,664)	(10,664)	(2,267)	-
Debt Service Fund	577	400	400	(177)	-

Agency/Fund	FY 2024-25 Spending*	FY 2026-27 Forecast Base	FY 2026-27 Enacted Budget	Change: Enacted - FY 2024-25	Change: Enacted - Fcst. Base
Environmental Fund	665	1,161	1,161	496	-
Health Care Access Fund	3,410	3,630	3,630	220	-
Health Related Boards Fund	5,042	6,842	6,842	1,800	-
Highway User Tax Distribution Fund	4,312	4,470	4,470	158	-
Opiate Epidemic Response Fund	597	600	600	3	-
Remediation Fund	-	750	750	750	-
Renewable Development Account	1,319	4,507	4,507	3,188	-
Workers' Compensation Fund	18,410	22,843	22,843	4,433	-
Special Revenue Fund	1,724,920	1,768,382	1,769,160	44,240	778
Gift Fund	11,377	2,696	2,696	(8,681)	-
Trunk Highway Fund	13,945	106,931	106,931	92,986	-
Climate and Economic Development Fund	763	1,771	1,771	1,009	-
Systems Modernization Fund	-	-	15,872	15,872	15,872
<u>Federal Fund</u>	<u>225,124</u>	<u>223,587</u>	<u>223,587</u>	<u>(1,537)</u>	<u>-</u>
Subtotal for Non-Dedicated Funds	4,562,657	4,130,777	4,208,571	(354,086)	77,794
<i>Environment Trust/Legacy Funds</i>					
Environment and Natural Resources Trust Fund	2,464	8,631	8,631	6,167	-
Arts and Cultural Heritage Fund	188,558	190,170	190,170	1,612	-
Clean Water Fund	5	17	17	12	-
Outdoor Heritage Fund	1,274	2,510	2,650	1,376	140
<u>Parks and Trails Fund</u>	<u>2</u>	<u>9</u>	<u>9</u>	<u>7</u>	<u>-</u>
Subtotal Environment Trust/Legacy Funds	192,303	201,337	201,477	9,174	140
Total for Budget Area	4,754,960	4,332,114	4,410,048	(344,912)	77,934
Percent Change				-7.3%	1.8%
General Fund Percent of All Funds	53.8%	46.0%	46.6%		

Agency/Fund	FY 2024-25 Spending*	FY 2026-27 Forecast Base	FY 2026-27 Enacted Budget	Change: Enacted - FY 2024-25	Change: Enacted - Fcst. Base
TRANSPORTATION AND PUBLIC SAFETY					
Department of Transportation					
General Fund	497,713	546,432	547,182	49,469	750
Trunk Highway Fund	3,949,321	5,772,818	5,776,418	1,827,097	3,600
State Airports Fund	61,303	96,632	99,897	38,594	3,265
County State Aid Highway Fund	1,683,244	2,179,218	2,223,174	539,930	43,956
Municipal State Aid Street Fund	396,904	578,266	589,812	192,908	11,546
Special Revenue Fund	332,639	429,743	429,743	97,104	-
Highway User Tax Distribution Fund	201	292	292	91	-
Transit Assistance Fund	157,193	253,500	253,500	96,307	-
Federal Fund	1,073,243	3,703,813	3,703,813	2,630,570	-
911 Emergency Fund	20,519	34,768	34,768	14,249	-
<u>Expenses in Multiple Funds</u>	<u>(1,435)</u>	<u>-</u>	<u>-</u>	<u>1,435</u>	<u>-</u>
Subtotal for Department of Transportation	8,170,844	13,595,482	13,658,599	5,487,755	63,117
<i>Environment Trust/Legacy Funds</i>					
<u>Environment and Natural Resources Trust</u>					
<u>Fund</u>	<u>461</u>	<u>4</u>	<u>4</u>	<u>(457)</u>	<u>-</u>
<i>Subtotal Environment Trust/Legacy Funds</i>	<i>461</i>	<i>4</i>	<i>4</i>	<i>(457)</i>	<i>-</i>
Total Department of Transportation	8,171,305	13,595,486	13,658,603	5,487,298	63,117
Metropolitan Council					
General Fund	199,860	284,192	284,232	84,372	40
Transit Assistance Fund	762,167	785,664	785,664	23,497	-
Total Metropolitan Council	962,027	1,069,856	1,069,896	107,869	40

Agency/Fund	FY 2024-25 Spending*	FY 2026-27 Forecast Base	FY 2026-27 Enacted Budget	Change: Enacted - FY 2024-25	Change: Enacted - Fcst. Base
Transfer to Highway User Tax Distribution Fund					
General Fund	-	-	254,000	254,000	254,000
Total Transfer to Highway User Tax Distribution Fund	-	-	254,000	254,000	254,000
Department of Public Safety					
General Fund	88,731	90,567	106,484	17,753	15,917
Trunk Highway Fund	352,281	367,580	367,587	15,306	7
Highway User Tax Distribution Fund	2,586	2,905	2,905	319	-
Special Revenue Fund	303,919	347,221	347,221	43,302	-
Gift Fund	318	304	304	(14)	-
Federal Fund	76,624	119,989	119,989	43,365	-
Natural Resources Fund	2	6	6	4	-
Expenses in Multiple Funds	(3,532)	(3,265)	(3,265)	267	-
Total Department of Public Safety	820,929	925,307	941,231	120,302	15,924
Transportation and Public Safety Budget Area - All Agencies					
General Fund	786,304	921,191	1,191,898	405,594	270,707
Trunk Highway Fund	4,301,602	6,140,398	6,144,005	1,842,403	3,607
State Airports Fund	61,303	96,632	99,897	38,594	3,265
County State Aid Highway Fund	1,683,244	2,179,218	2,223,174	539,930	43,956
Municipal State Aid Street Fund	396,904	578,266	589,812	192,908	11,546
Special Revenue Fund	636,558	776,964	776,964	140,406	-
Highway User Tax Distribution Fund	2,787	3,197	3,197	410	-
Transit Assistance Fund	919,360	1,039,164	1,039,164	119,804	-
Federal Fund	1,149,868	3,823,802	3,823,802	2,673,934	-

Agency/Fund	FY 2024-25 Spending*	FY 2026-27 Forecast Base	FY 2026-27 Enacted Budget	Change: Enacted - FY 2024-25	Change: Enacted - Fcst. Base
Gift Fund	318	304	304	(14)	-
911 Emergency Fund	20,519	34,768	34,768	14,249	-
Natural Resources Fund	2	6	6	4	-
<u>Expenses in Multiple Funds</u>	<u>(4,966)</u>	<u>(3,265)</u>	<u>(3,265)</u>	<u>1,701</u>	-
Subtotal for Non-Dedicated Funds	9,953,800	15,590,645	15,923,726	5,969,926	333,081
<i>Environment Trust/Legacy Funds</i>					
<u>Environment and Natural Resources Trust</u>					
<u>Fund</u>	<u>461</u>	<u>4</u>	<u>4</u>	<u>(457)</u>	-
<i>Subtotal Environment Trust/Legacy Funds</i>	<i>461</i>	<i>4</i>	<i>4</i>	<i>(457)</i>	-
Total for Budget Area	9,954,261	15,590,649	15,923,730	5,969,469	333,081
Percent Change				60.0%	2.1%
General Fund Percent of All Funds	7.9%	5.9%	7.5%		
DEBT SERVICE, CAPITAL PROJECTS, AND OTHER					
Debt Service and Capital Projects					
General Fund Capital Projects	1,340,611	291,664	317,809	(1,022,802)	26,145
Debt Service - General Fund Transfer	1,066,183	1,163,523	1,184,495	118,312	20,972
Debt Service – Non-general Fund	2,777,042	2,222,079	2,234,313	(542,729)	12,234
Total Debt Service and Capital Projects	5,183,836	3,677,266	3,736,617	(1,447,219)	59,351
Cancellations and Other					
General Fund Cancellations	-	(99,000)	(99,000)	(99,000)	-
General Fund Transfer Out	(10,184,070)	(4,813,968)	(5,203,339)	4,980,731	(389,371)
Total Cancellations and Other	(10,184,070)	(4,912,968)	(5,302,339)	4,881,731	(389,371)

Agency/Fund	FY 2024-25 Spending*	FY 2026-27 Forecast Base	FY 2026-27 Enacted Budget	Change: Enacted - FY 2024-25	Change: Enacted - Fcst. Base
Total for Budget Area	(5,000,234)	(1,235,702)	(1,565,722)	3,434,512	(330,020)
TOTAL ALL BUDGET AREAS	118,121,419	140,463,941	141,342,014	23,220,595	878,073
Percent Change				19.7%	0.6%
General Fund Percent of All Funds	58.7%	50.0%	50.3%		

Appendix B
General Fund Balance Analysis Summary
FY 2024-2029
(dollars in thousands)

	FY 2024-25	FY 2026	FY 2027	FY 2026-27	FY 2028	FY 2029	FY 2028-29
<u>February 2026 Forecast</u>							
<u>Actual and Estimated Resources</u>							
Balance Forward	16,516,196	10,272,943	8,323,326	10,272,943	7,505,836	6,009,104	7,505,836
Current Resources	63,041,572	33,625,090	33,838,827	67,463,917	34,396,007	35,611,167	70,007,174
Total Resources	79,557,768	43,898,033	42,162,153	77,736,860	41,901,843	41,620,271	77,513,010
<u>Actual and Estimated Expenditures</u>							
Total Net Spending	69,284,825	35,574,707	34,656,317	70,231,024	35,546,252	36,778,701	72,324,953
Estimated Inflation	-	-	-	-	346,487	692,483	1,038,970
Total Expenditures with Inflation	69,284,825	35,574,707	34,656,317	70,231,024	35,892,739	37,471,184	73,363,923
Balance Before Reserves	10,272,943	8,323,326	7,505,836	7,505,836	6,009,104	4,149,087	4,149,087
Total Reserves	5,394,843	3,771,764	3,771,764	3,771,764	3,771,764	3,771,764	3,771,764
Budgetary Balance with Inflation	4,878,100	4,551,562	3,734,072	3,734,072	2,237,340	377,323	377,323
Budgetary Balance without Inflation	4,878,100	4,551,562	3,734,072	3,734,072	2,583,827	1,416,293	1,416,293

	FY 2024-25	FY 2026	FY 2027	FY 2026-27	FY 2028	FY 2029	FY 2028-29
<u>Enacted Budget, 2026 Session</u>							
<u>Actual and Estimated Resources</u>							
Balance Forward	16,516,196	10,272,943	8,394,128	10,272,943	6,833,482	5,425,552	6,833,482
Current Resources	63,041,572	33,749,557	33,933,201	67,682,758	34,551,075	35,821,221	70,372,296
Total Resources	79,557,768	44,022,500	42,327,329	77,955,701	41,384,557	41,246,773	77,205,778
<u>Actual and Estimated Expenditures</u>							
Total Net Spending	69,284,825	35,628,372	35,493,847	71,122,219	35,606,938	36,798,984	72,405,922
Estimated Inflation	-	-	-	-	352,067	703,634	1,055,701
Total Expenditures with Inflation	69,284,825	35,628,372	35,493,847	71,122,219	35,959,005	37,502,618	73,461,623
Balance Before Reserves	10,272,943	8,394,128	6,833,482	6,833,482	5,425,552	3,744,155	3,744,155
Total Reserves	5,394,843	3,771,764	3,771,764	3,771,764	3,771,764	3,771,764	3,771,764
Budgetary Balance with Inflation	4,878,100	4,622,364	3,061,718	3,061,718	1,653,788	(27,609)	(27,609)
Budgetary Balance without Inflation	4,878,100	4,622,364	3,061,718	3,061,718	2,005,855	1,028,092	1,028,092

	FY 2024-25	FY 2026	FY 2027	FY 2026-27	FY 2028	FY 2029	FY 2028-29
<u>Difference Between Forecast and Enacted Budget</u>							
<u>Actual and Estimated Resources</u>							
Balance Forward	-	-	70,802	-	(672,354)	(583,552)	(672,354)
Current Resources	-	124,467	94,374	218,841	155,068	210,054	365,122
Total Resources	-	124,467	165,176	218,841	(517,286)	(373,498)	(307,232)
<u>Actual and Estimated Expenditures</u>							
Total Net Spending	-	53,665	837,530	891,195	60,686	20,283	80,969
Estimated Inflation	-	-	-	-	5,580	11,151	16,731
Total Expenditures with Inflation	-	53,665	837,530	891,195	66,266	31,434	97,700
Balance Before Reserves	-	70,802	(672,354)	(672,354)	(583,552)	(404,932)	(404,932)
Total Reserves	-	-	-	-	-	-	-
Budgetary Balance with Inflation	-	70,802	(672,354)	(672,354)	(583,552)	(404,932)	(404,932)
Budgetary Balance without Inflation	-	70,802	(672,354)	(672,354)	(577,972)	(388,201)	(388,201)

Appendix C
FY 2026-27 General Fund Budgetary Balance and
Revenue Change Detail
(dollars in thousands)

Projected Budgetary FY 2026-27 Balance, February 2026 Forecast	3,734,072
Non-Dedicated Revenue Change Items	
<u>Tax Revenue Changes</u>	
Individual Income Tax	(47,920)
Corporate Franchise Tax	53,090
Sales Tax	(40)
Subtotal: Tax Revenue Changes	5,130
<u>Non-tax Revenue Changes</u>	
Investment Income	(782)
Chapter 100 - Tyler Settlement Balance Transfer	7,000
Chapter 119 - Barber Licensing Modifications	1
Chapter 119 - Cosmetologist Licensing Modifications	(1)
Chapter 121 - Tyler Settlement Balance Transfer	40,000
Chapter 121 - Office of the Inspector General Fines and Vendor Licensor Safety	19
Chapter 124 - Cannabis Event Provisions	7
Subtotal: Non-tax Revenue Changes	46,244
Total: Non-Dedicated Revenue Changes	51,374
<u>Transfers and Prior Year Adjustments</u>	
Chapter 121 - Disability Grant Reductions	73,667
Chapter 128 - Transfer in from Driver and Vehicle Services Operating Account	75,000
Chapter 128 - Transfer in from Forward Fund Account	15,000
Chapter 129 - Transfer in from Workforce Development Fund	3,800
Subtotal: Transfers and Prior Year Adjustments	167,467
Total: Non-Dedicated Revenue Changes and Transfers and Prior Year Adjustments	218,841

Spending Change Items	
FY2026-27 Appropriation Changes	891,195
Total: Spending Changes	891,195
Net General Fund Changes (Revenue Minus Spending)	(672,354)
End of Session FY 2026-27 Balance (Forecast Balance Plus Net General Fund Changes)	3,061,718

Appendix D
General Fund Changes Compared to Forecast
All Agencies
(dollars in thousands)

Appropriation Changes by Agency	FY 2026	FY 2027	FY 2026-27	FY 2028	FY 2029	FY 2028-29
<u>E-12 EDUCATION</u>						
Department of Education						
Compensatory Revenue Modification	-	9,000	9,000	1,000	-	1,000
Seasonal Tax Base Replacement Aid (One-time)	-	2,542	2,542	-	-	-
Seasonal Tax Base Replacement Aid (Ongoing)	-	-	-	4,710	5,296	10,006
Kindergarten Entry Assessment Funding to Department of Children, Youth and Families	-	(281)	(281)	(281)	(281)	(562)
Criminal Grooming Investigations	-	1,451	1,451	1,441	1,442	2,883
Office of Inspector General Data Sharing	-	262	262	348	348	696
Total Department of Education	-	12,974	12,974	7,218	6,805	14,023
<u>HIGHER EDUCATION</u>						
Office of Higher Education						
Fostering Independence Grants	-	1,500	1,500	-	-	-
Total Office of Higher Education	-	1,500	1,500	-	-	-

Appropriation Changes by Agency	FY 2026	FY 2027	FY 2026-27	FY 2028	FY 2029	FY 2028-29
Minnesota State						
Bemidji State University Tree Replacement	-	5	5	-	-	-
Enrollment Fraud Identity Software	-	3,000	3,000	-	-	-
Total Minnesota State	-	3,005	3,005	-	-	-
<u>PROPERTY TAX AIDS AND CREDITS</u>						
Homestead Property Tax Refund One-time Increase	-	125,000	125,000	-	-	-
Property Tax Refund - Tribal Property Tax Exemptions	-	-	-	-	10	10
Property Tax Refund- Homestead Resorts Tier Limit Modifications	-	-	-	40	40	80
Property Tax Refund - School District Seasonal Tax Base Replacement Aid	-	-	-	(430)	(430)	(860)
Total Property Tax Aids and Credits	-	125,000	125,000	(390)	(380)	(770)
<u>HEALTH AND HUMAN SERVICES</u>						
Department of Human Services						
Federal Conformity-MA Eligibility Modifications	-	8,142	8,142	(23,832)	(51,857)	(75,689)
Federal Conformity-Financing Related Modifications	-	1,334	1,334	1,040	629	1,669
Budget Technical Changes	-	(1,125)	(1,125)	(1,125)	(1,125)	(2,250)
Physical Therapy Prior Authorization Modifications	-	49	49	-	-	-
Rate Increase for Critical Access Hospitals	-	2,506	2,506	6,479	6,769	13,248
School-Linked Behavioral Health Grants	-	12,500	12,500	-	-	-
Mobile Crisis Grants	-	3,800	3,800	-	-	-
Crisis Nurseries Licensing Requirements	-	207	207	244	-	244
Nonfederal Share for HCMC Directed Payment	-	100,000	100,000	-	-	-
Grant Administration for Emergency Shelter Facilities	-	550	550	-	-	-
Office of Inspector General Coordination	-	2,277	2,277	2,634	2,634	5,268

Appropriation Changes by Agency	FY 2026	FY 2027	FY 2026-27	FY 2028	FY 2029	FY 2028-29
Establish Continuity of Care Team	-	3,597	3,597	3,926	3,926	7,852
Human Services Redesign - Role Assessment	-	2,477	2,477	518	518	1,036
Human Services Redesign - MnCHOICES Assessment	-	306	306	2,658	6,723	9,381
Human Services Redesign - State Eligibility Processing	-	1,680	1,680	379	379	758
Waiver Case Management Work Group and Study	-	374	374	374	-	374
Home and Community-Based Services Provider Support	-	-	-	764	427	1,191
Service Delivery Oversight and Staffing	-	1,968	1,968	1,324	1,324	2,648
Electronic Visit Verification Implementation	-	(498)	(498)	(3,443)	(4,244)	(7,687)
Community Residential Setting Acuity Limit	-	275	275	(11,666)	(33,567)	(45,233)
Billing Limits Implementation	-	(2,491)	(2,491)	(8,873)	(9,293)	(18,166)
Customized Living Acuity Based Billing Caps	-	(7,569)	(7,569)	(75,071)	(100,340)	(175,411)
Market and Receipt-Based Rate Modification	-	(504)	(504)	(2,167)	(2,369)	(4,536)
Program and Payment Integrity Safeguards	-	(85,572)	(85,572)	8,134	745	8,879
Enhancing Program Integrity in Medical Assistance	-	3,930	3,930	23,403	23,229	46,632
Uniform Service Standards Implementation	-	-	-	262	200	462
15 min Billing Framework for Integrated Community Supports	-	(1,888)	(1,888)	(17,259)	(15,234)	(32,493)
Electronic Visit Verification for Integrated Community Supports	-	-	-	(125)	(587)	(712)
Housing Support for Integrated Community Supports	-	3,717	3,717	13,508	15,209	28,717
Integrated Community Supports Rate Study	-	311	311	126	126	252
Require Surety Bond for MA Providers	-	223	223	266	266	532
Compliance Training for High Risk Providers	-	6,284	6,284	7,053	6,952	14,005
Appeal of Temporary Payment Withhold	-	4,015	4,015	4,645	4,645	9,290
Program Integrity Data Sharing	-	107	107	127	127	254
Nursing Facility Wage Increase Back Pay	-	11,548	11,548	-	-	-
Administrative Funding for IT Modernization	-	-	-	-	1,301	1,301
Home and Community-Based Services Colocation Prohibition	-	-	-	-	-	-
Modifications	-	1,174	1,174	1,081	1,081	2,162
Interpretive Guidelines for Disability Regulations	-	-	-	300	352	652

Appropriation Changes by Agency	FY 2026	FY 2027	FY 2026-27	FY 2028	FY 2029	FY 2028-29
Community First Services and Supports Shared Services Requirements Modification	-	399	399	468	468	936
Modify Disability Waiver Vehicle and Home Limits	-	(114)	(114)	(2,236)	(2,959)	(5,195)
Medicaid Access Rule Modifications	-	1,400	1,400	1,094	1,174	2,268
Earlier Effective Date for Supportive Housing Changes	-	(9,163)	(9,163)	(1,784)	-	(1,784)
Access to Services for Incarcerated Individuals	-	178	178	946	2,077	3,023
Peer Recovery Support Grant for Todd County	-	300	300	300	300	600
Household Members Background Study Compliance	-	49	49	-	-	-
Grant to Isuroon	-	250	250	500	500	1,000
Appropriation Cancellations	(10,098)	(2,221)	(12,319)	(2,881)	(2,881)	(5,762)
Total Department of Human Services	(10,098)	64,782	54,684	(67,909)	(142,375)	(210,284)
Department of Children, Youth, and Families						
Federal Conformity-SNAP Modifications	-	5,666	5,666	7,250	7,251	14,501
Technical Budget Adjustments	-	1,113	1,113	1,113	1,113	2,226
MAAFPCWDA Implementation	-	15,000	15,000	-	-	-
Child Care Licensing Modernization	-	2,931	2,931	1,035	1,035	2,070
County SNAP Administrative Costs	-	10,728	10,728	-	-	-
Licensing Requirements for Crisis Nurseries	-	144	144	300	-	300
Food Shelf Grants	-	5,000	5,000	-	-	-
Forensic Interviewing Training Scholarships	-	250	250	-	-	-
Regional Food Bank Grants	-	5,000	5,000	-	-	-
Office of Inspector General Coordination	-	465	465	620	620	1,240
Human Services Redesign	-	2,247	2,247	648	648	1,296
Program Integrity in the Child Care Assistance Program	-	2,189	2,189	2,990	2,886	5,876
Total Department of Children, Youth, and Families	-	50,733	50,733	13,956	13,553	27,509
Department of Health						
Budget Technical Changes	-	1,125	1,125	1,125	1,125	2,250

Appropriation Changes by Agency	FY 2026	FY 2027	FY 2026-27	FY 2028	FY 2029	FY 2028-29
All-Payer Claims Database Fee Schedule	-	55	55	-	-	-
Hennepin Healthcare HCMC Stabilization Grant	50,000	54,950	104,950	-	-	-
Provider Stabilization Grants-Hospitals	-	30,000	30,000	-	-	-
Helping Paws Grant	-	200	200	-	-	-
Rulemaking for Gas Wells	-	2,053	2,053	-	-	-
Drinking Water Regionalization Planning Grants	-	1,800	1,800	-	-	-
Office of Inspector General Coordination	-	499	499	499	499	998
Enhanced Home and Community-Based Services Colocation	-	-	-	-	-	-
Prohibition Modifications	-	655	655	630	630	1,260
Small Assisted Living Facility Licensure Group	-	150	150	-	-	-
Total Department of Health	50,000	91,487	141,487	2,254	2,254	4,508
Non-Operating						
Transfer to Human Services Systems Modernization Fund	-	49,999	49,999	8,536	6,464	15,000
Total Non-Operating	-	49,999	49,999	8,536	6,464	15,000
<u>AGRICULTURE, ENVIRONMENT, AND NATURAL RESOURCES</u>						
Agricultural Utilization Research Institute						
Legal Expenses	80	-	80	-	-	-
Total Agricultural Utilization Research Institute	80	-	80	-	-	-
Pollution Control Agency						
Infectious Waste Study	-	125	125	-	-	-
Total Pollution Control Agency	-	125	125	-	-	-

Appropriation Changes by Agency	FY 2026	FY 2027	FY 2026-27	FY 2028	FY 2029	FY 2028-29
Metropolitan Council						
Cedar Riverside Recreation Center	5,000	-	5,000	-	-	-
Total Metropolitan Council	5,000	-	5,000	-	-	-
Minnesota Zoo						
Operating Deficiency	3,800	-	3,800	-	-	-
Total Minnesota Zoo	3,800	-	3,800	-	-	-
<u>JOBS, COMMERCE, AND ENERGY</u>						
Department of Employment and Economic Development						
Turning Point Inc. Grant - Residential Facility	-	1,000	1,000	-	-	-
Cedar Riverside Recreation Center (move to Met Council)	(5,000)	-	(5,000)	-	-	-
St. Paul Port Authority - Capital Area Grants	-	630	630	-	-	-
Total Department of Employment and Economic Development	(5,000)	1,630	(3,370)	-	-	-
Housing Finance Agency						
Family Homeless Prevention and Assistance Program	38,000	-	38,000	-	-	-
Total Housing Finance Agency	38,000	-	38,000	-	-	-
Department of Commerce						
Advanced Nuclear Study	-	500	500	-	-	-
Total Department of Commerce	-	500	500	-	-	-

Appropriation Changes by Agency	FY 2026	FY 2027	FY 2026-27	FY 2028	FY 2029	FY 2028-29
<u>JUDICIARY AND PUBLIC SAFETY</u>						
Supreme Court						
Security for Judicial Officials	-	64	64	35	35	70
Judicial Security Unit	-	312	312	312	312	624
Security Threat Response	-	1,686	1,686	305	305	610
Safe and Secure Courthouse Grants	-	4,000	4,000	-	-	-
FY 2028-29 Forecast Base Adjustment	-	-	-	815	815	1,630
Total Supreme Court	-	6,062	6,062	1,467	1,467	2,934
Court of Appeals						
Security for Judicial Officials	-	60	60	33	33	66
FY 2028-29 Forecast Base Adjustment	-	-	-	77	77	154
Total Court of Appeals	-	60	60	110	110	220
District Courts						
Security for Judicial Officials	-	843	843	467	467	934
FY 2028-29 Forecast Base Adjustment	-	-	-	(892)	(892)	(1,784)
Total District Courts	-	843	843	(425)	(425)	(850)
Department of Public Safety						
Non-Fatal Shooting Case Clearance Grants	-	905	905	-	-	-
Threat Assessment and Investigation	-	1,012	1,012	1,012	1,012	2,024
Anonymous Threat Reporting System	-	5,000	5,000	-	-	-
Domestic Violence Task Force	-	159	159	-	-	-

Appropriation Changes by Agency	FY 2026	FY 2027	FY 2026-27	FY 2028	FY 2029	FY 2028-29
Services for Released Adults and Juveniles	-	125	125	-	-	-
Trafficking Prevention Services for Youth	-	125	125	-	-	-
Retirement Subplan Employer Contributions	-	13	13	27	27	54
Child Care Licensing Modernization	-	-	-	-	544	544
Total Department of Public Safety	-	7,339	7,339	1,039	1,583	2,622
Department of Corrections						
Bed Costs - 4th Degree Assault – Medical Facility Security	-	-	-	13	21	34
Bed Costs - Theft from Vulnerable Adult	-	13	13	35	42	77
Claims Against the State	-	5	5	-	-	-
Retirement Subplan Employer Contributions	-	272	272	545	545	1,090
Total Department of Corrections	-	290	290	593	608	1,201
Peace Officers Standards and Training Board						
Philando Castile Training Reimbursement	1,058	1,058	2,116	-	-	-
Total Peace Officer Standards and Training	1,058	1,058	2,116	-	-	-
MMB Non-Operating - Public Safety						
Transfer to Victims of Crime Account	-	12,000	12,000	148	-	148
Total MMB Non-Operating - Public Safety	-	12,000	12,000	148	-	148
<u>STATE GOVERNMENT AND VETERANS</u>						
Legislature						
Capitol Area State Park Working Group	-	86	86	-	-	-

Appropriation Changes by Agency	FY 2026	FY 2027	FY 2026-27	FY 2028	FY 2029	FY 2028-29
Legislative Inspector General Advisory Commission	-	29	29	7	7	14
Legislative Budget Office School District Health Insurance Costs Survey	17	74	91	36	36	72
Senate Safety and Security Improvements	1,169	999	2,168	1,039	1,069	2,108
Senate Legislative Security Services Reimbursement	-	1,467	1,467	-	-	-
House Safety and Security Improvements	938	442	1,380	711	711	1,422
House Legislative Security Services Reimbursement	-	2,933	2,933	-	-	-
Total Legislature	2,124	6,030	8,154	1,793	1,823	3,616
State Auditor						
Safety and Security Improvements	-	100	100	-	-	-
Total State Auditor	-	100	100	-	-	-
Attorney General						
Safety and Security Improvements	-	100	100	-	-	-
Medicaid Fraud Control Unit	-	1,230	1,230	1,230	1,230	2,460
Total Attorney General	-	1,330	1,330	1,230	1,230	2,460
Secretary of State						
Safety and Security Improvements	-	100	100	-	-	-
Total Secretary of State	-	100	100	-	-	-
Board of Investment						
General Fund Appropriation Reduction	-	(139)	(139)	(139)	(139)	(278)
Total Board of Investment	-	(139)	(139)	(139)	(139)	(278)

Appropriation Changes by Agency	FY 2026	FY 2027	FY 2026-27	FY 2028	FY 2029	FY 2028-29
Department of Administration						
Establish Office of the Inspector General	-	892	892	891	-	891
Public Television Grants	1,825	-	1,825	-	-	-
Public Radio Grants	-	100	100	-	-	-
Total Department of Administration	1,825	992	2,817	891	-	891
Department of Information Technology						
Agency Data Sharing	-	561	561	1,272	1,272	2,544
Updates to County Information Technology Systems	-	10,000	10,000	-	-	-
Technology Modernization for Fraud Prevention and Detection	-	15,000	15,000	-	-	-
Total Department of Information Technology	-	25,561	25,561	1,272	1,272	2,544
Department of Management and Budget						
Agency Data Sharing	(1,000)	-	(1,000)	-	-	-
Administer Task Force on Hennepin Healthcare System	-	193	193	-	-	-
Total Department of Management and Budget	(1,000)	193	(807)	-	-	-
Department of Management and Budget - Non-Operating						
PERA Police and Fire Direct Aid - Remove COLA Delay	-	8,000	8,000	8,000	8,000	16,000
PERA Direct Aid - New Subplan Employee Contribution Buydown	-	2,610	2,610	-	-	-
MSRS Direct Aid - New Subplan Employee Contribution Buydown	-	390	390	-	-	-
St. Paul Teachers Direct Aid - Benefit Improvements	-	3,400	3,400	3,400	3,400	6,800

Appropriation Changes by Agency	FY 2026	FY 2027	FY 2026-27	FY 2028	FY 2029	FY 2028-29
Claims Bill	-	5,100	5,100	-	-	-
Total Department of Management and Budget Non-Operating	-	19,500	19,500	11,400	11,400	22,800
Department of Revenue						
Implement Direct Free Filing System	-	2,300	2,300	3,500	3,500	7,000
Total Department of Revenue	-	2,300	2,300	3,500	3,500	7,000
Office of the Inspector General						
Establish Office of the Inspector General	-	2,139	2,139	6,562	6,562	13,124
Total Office of the Inspector General	-	2,139	2,139	6,562	6,562	13,124
Department of Veterans Affairs						
Secret War in Laos Benefit Availability	-	59	59	59	59	118
Total Department of Veterans Affairs	-	59	59	59	59	118
Department of Military Affairs						
Increase National Guard State Active Duty Basic Pay	-	30	30	30	30	60
Total Department of Military Affairs	-	30	30	30	30	60
<u>TRANSPORTATION AND PUBLIC SAFETY</u>						
Department of Transportation						
Hortman Memorial Highway Signage	-	750	750	-	-	-
Total Department of Transportation	-	750	750	-	-	-

Appropriation Changes by Agency	FY 2026	FY 2027	FY 2026-27	FY 2028	FY 2029	FY 2028-29
Metropolitan Council						
Retirement Subplan Employer Contributions	-	40	40	80	80	160
Total Metropolitan Council	-	40	40	80	80	160
Department of Public Safety						
Secret War in Laos Veteran - Driver's License Designation	-	141	141	-	-	-
State Patrol Deficiency	1,920	-	1,920	-	-	-
Capitol Security Screening	2,220	5,099	7,319	3,510	2,879	6,389
Capitol Security Enhancements	-	4,700	4,700	1,560	1,561	3,121
Capitol Security - Legislative Services Unit	1,736	-	1,736	1,466	1,166	2,632
Security Services Task Force	-	100	100	-	-	-
Retirement Subplan Employer Contributions	-	1	1	2	2	4
Total Department of Public Safety	5,876	10,041	15,917	6,538	5,608	12,146
Transportation Non-Operating						
Transfer to Highway User Tax Distribution Fund	-	254,000	254,000	-	-	-
Total Transportation Non-Operating	-	254,000	254,000	-	-	-
<u>DEBT SERVICE AND CAPITAL PROJECTS</u>						
Increased Debt Service	-	20,972	20,972	60,874	97,195	158,069
Housing Investment Bonds Debt Service	-	-	-	-	2,000	2,000
Capital Projects	-	26,145	26,145	-	-	-
Total Debt Service and Capital Projects	-	47,117	47,117	60,874	99,195	160,069
Total General Fund Changes	91,665	799,530	891,195	60,687	20,284	80,971

Appendix E
Non-general Fund Changes Compared to Forecast
All Agencies
(dollars in thousands)

Appropriation Changes by Agency	Fund	FY 2026	FY 2027	FY 2026-27	FY 2028	FY 2029	FY 2028-29
<u>HIGHER EDUCATION</u>							
Office of Higher Education							
Fostering Independence Grants	Workforce Development	570	-	570	-	-	-
Licensing and Registration Litigation Response	Special Revenue	-	84	84	84	84	168
Total Office of Higher Education		570	84	654	84	84	168
<u>HEALTH AND HUMAN SERVICES</u>							
Department of Human Services							
Interagency Governance Team	Systems Modernization	-	1,231	1,231	-	-	-
Administration for MAXIS and METS Systems	Systems Modernization	-	8,572	8,572	-	-	-
Long-Term Services and Support Loan Cancellation to the General Fund	Special Revenue	(73,667)	-	(73,667)	5,620	-	5,620

Appropriation Changes by Agency	Fund	FY 2026	FY 2027	FY 2026-27	FY 2028	FY 2029	FY 2028-29
Move funding to Department of Children, Youth, and Families	Opiate Epidemic Response	-	(321)	(321)	(321)	(321)	(642)
	State Government Special Revenue						
Uniform Service Standards Implementation	(SGSR)	-	-	-	1,426	2,352	3,778
Total Department of Human Services		(73,667)	9,482	(64,185)	6,725	2,031	8,756
Department of Children, Youth, and Families							
Systems-MAXIS Integration Layer	Systems Modernization	-	1,470	1,470	4,110	3,463	7,573
Consolidate EA Program Policy Manual	Systems Modernization	-	923	923	-	-	-
Expand Income Verification Technology	Systems Modernization	-	1,529	1,529	1,603	1,603	3,206
Develop Secure Applicant Portal	Systems Modernization	-	1,414	1,414	-	-	-
Eligibility System Modernization Study and Roadmap	Systems Modernization	-	2,650	2,650	-	-	-
Replace MAXIS Green Screens	Systems Modernization	-	3,123	3,123	1,283	555	1,838
MAXIS Rules Engine	Systems Modernization	-	10,995	10,995	1,540	843	2,383
Interagency Governance Team	Systems Modernization	-	2,220	2,220	-	-	-
Funding Adjustment	Opiate Epidemic Response	-	321	321	321	321	642
Total Department of Children, Youth, and Families		-	24,645	24,645	8,857	6,785	15,642

Appropriation Changes by Agency	Fund	FY 2026	FY 2027	FY 2026-27	FY 2028	FY 2029	FY 2028-29
Department of Health							
Massage Therapist Registration	SGSR	-	147	147	1,758	1,815	3,573
Music Therapist Licensure	SGSR	-	87	87	55	55	110
APCD Fee Schedule	SGSR	-	187	187	233	291	524
HMO Regulatory Activities	SGSR	440	440	880	440	440	880
Total Department of Health		440	861	1,301	2,486	2,601	5,087
Board of Pharmacy							
Insulin Safety Net Program Modifications	Special Revenue	-	(10)	(10)	(10)	(10)	(20)
Total Board of Pharmacy		-	(10)	(10)	(10)	(10)	(20)
<u>JOBS, COMMERCE, AND ENERGY</u>							
Department of Employment and Economic Development							
Forward Fund Transfer to General Fund	Climate and Economic Development	-	(15,000)	(15,000)	-	-	-
Total Department of Employment and Economic Development		-	(15,000)	(15,000)	-	-	-
Department of Labor and Industry							
Workers' Compensation Advisory Council Recommendations Adopted	Workers' Compensation	-	31	31	26	26	52
Total Department of Labor and Industry		-	31	31	26	26	52
Department of Commerce							
Non-Depository Institution Licensing	Special Revenue	-	-	-	(6)	(6)	(12)

Appropriation Changes by Agency	Fund	FY 2026	FY 2027	FY 2026-27	FY 2028	FY 2029	FY 2028-29
Expand Petroleum Tank Cleanup Program for Piping Replacement	Petroleum Tank Release Cleanup	-	4,258	4,258	4,203	4,203	8,406
Total Department of Commerce		-	4,258	4,258	4,197	4,197	8,394
<u>JUDICIARY AND PUBLIC SAFETY</u>							
Department of Public Safety							
Crime Victims Account	Special Revenue	-	12,000	12,000	148	-	148
Total Department of Public Safety		-	12,000	12,000	148	-	148
<u>STATE GOVERNMENT AND VETERANS</u>							
Legislature							
Legislative Commission on Human Services Systems	Systems Modernization	-	559	559	-	-	-
Total Legislature		-	559	559	-	-	-
Department of Administration							
Permanent Partial Disability Payments	Special Revenue	-	171	171	-	-	-
Total Department of Administration		-	171	171	-	-	-
Department of Information Technology							
Human Services Systems Modernization IT Projects	Systems Modernization	-	11,413	11,413	-	-	-

Appropriation Changes by Agency	Fund	FY 2026	FY 2027	FY 2026-27	FY 2028	FY 2029	FY 2028-29
Human Services Systems Modernization Advisory Council	Systems Modernization	-	3,900	3,900	-	-	-
Total Department of Information Technology		-	15,313	15,313	-	-	-
Department of Veterans Affairs							
Secret War in Laos Veteran Burial Costs	Special Revenue	-	12	12	12	13	25
State Veterans Cemeteries Burial Eligibility Expansion	Special Revenue	-	595	595	1,229	1,270	2,499
Total Department of Veterans Affairs		-	607	607	1,241	1,283	2,524
<u>TRANSPORTATION AND PUBLIC SAFETY</u>							
Department of Transportation							
Mankato Air Traffic Control Tower	State Airports	-	1,265	1,265	-	-	-
Duluth Air Traffic Control Tower	State Airports	-	2,000	2,000	2,000	-	2,000
Olmsted County Highway 14 Intersection	Trunk Highway	-	2,400	2,400	-	-	-
Scott County Interstate 35 Interchange	Trunk Highway	-	1,200	1,200	-	-	-
Tab Fee Reduction/General Fund Transfer	County State-Aid	-	43,956	43,956	(44,081)	-	(44,081)
Tab Fee Reduction/General Fund Transfer	Municipal State- Aid	-	11,546	11,546	(11,579)	-	(11,579)
Total Department of Transportation		-	62,367	62,367	(53,660)	-	(53,660)
Department of Public Safety							
Retirement Subplan Employer Contributions	Trunk Highway	-	7	7	-	-	-
Total Department of Public Safety		-	7	7	-	-	-
Total Non-general Fund Changes		(72,657)	115,375	42,718	(29,906)	16,997	(12,909)

Appendix F
Revenue Changes Compared to Forecast
All Agencies
(dollars in thousands)

Revenue Changes by Agency	Fund	FY 2026	FY 2027	FY 2026-27	FY 2028	FY 2029	FY 2028-29
<u>HIGHER EDUCATION</u>							
Office of Higher Education							
Licensing and Registration Litigation Response	Special Revenue	-	184	184	184	184	368
Total Office of Higher Education		-	184	184	184	184	368
<u>HEALTH AND HUMAN SERVICES</u>							
Department of Human Services							
Office of Inspector General Fines	General	-	19	19	19	19	38
Uniform Service Standards Implementation	SGSR	-	-	-	714	1,661	2,375
Total Department of Human Services		-	19	19	733	1,680	2,413
Department of Health							
Mortuary Science Licensing Reciprocity	SGSR	-	13	13	12	17	29
Total Department of Health		-	13	13	12	17	29

Revenue Changes by Agency	Fund	FY 2026	FY 2027	FY 2026-27	FY 2028	FY 2029	FY 2028-29
<u>JOBS, COMMERCE, AND ENERGY</u>							
Department of Commerce							
Non-Depository Institution Licensing	Special Revenue	-	-	-	(6)	(6)	(12)
Expand Petroleum Tank Cleanup Program for Piping Replacement	Petroleum Tank Release Cleanup	-	5,600	5,600	5,600	5,600	11,200
Total Department of Commerce		-	5,600	5,600	5,594	5,594	11,188
<u>STATE GOVERNMENT AND VETERANS</u>							
Board of Investment							
Board of Investment Expense Apportionment	General	-	(782)	(782)	(782)	(782)	(1,564)
Total Board of Investment		-	(782)	(782)	(782)	(782)	(1,564)
Board of Barber Examiners							
Licensing Modifications	General	-	1	1	1	1	2
Total Board of Barber Examiners		-	1	1	1	1	2
Board of Cosmetology							
Licensing Modifications	General	-	(1)	(1)	(3)	(7)	(10)
Total Board of Cosmetology		-	(1)	(1)	(3)	(7)	(10)
Department of Veterans Affairs							
Secret War in Laos Veteran Burial Fees	Special Revenue	-	12	12	12	13	25

Revenue Changes by Agency	Fund	FY 2026	FY 2027	FY 2026-27	FY 2028	FY 2029	FY 2028-29
State Veterans Cemeteries Burial Eligibility Expansion Fees	Special Revenue	-	595	595	1,229	1,270	2,499
Total Department of Veterans Affairs		-	607	607	1,241	1,283	2,524
<u>TRANSPORTATION AND PUBLIC SAFETY</u>							
Department of Transportation							
Vehicle Registration Tax Reduction	Highway User Tax	-	(118,960)	(118,960)	(135,425)	-	(135,425)
Total Department of Transportation		-	(118,960)	(118,960)	(135,425)	-	(135,425)
Total Revenue Changes		-	(113,319)	(113,319)	(128,445)	7,970	(120,475)

Appendix G
Capital Investment Detail
Chapters 129 and 130
(dollars in thousands)

Funding Source Abbreviations

GO = General Obligation Bonds
GF = General Fund
TF = State Transportation Fund
THF = Trunk Highway Fund
C = Cancellation

PURPOSE AND PROJECT	FUND	AMOUNT
University of Minnesota		75,000
Higher Education Asset Preservation and Replacement (HEAPR)	GO	40,000
Magrath Hall Campus Center Phase 1	GO	35,000
Minnesota State Colleges and Universities		74,312
Higher Education Asset Preservation and Replacement (HEAPR)	GO	64,612
Alexandria Technical and Community College - Capital Improvements	GO	4,000
Southwest Minnesota State - Physical Education Gym	GO	1,200
Systemwide - Demolition	GF	3,000
Winona State University - Legislative Engagement Center	GF	1,500
Department of Education		9,308
Library Construction Grants	GO	2,000
East Grand Forks - Education Learning Center	GO	6,500
Lower Sioux Indian Community - Dakota Language Immersion School	GF	808
Minnesota State Academies		1,700
Asset Preservation	GO	1,700

PURPOSE AND PROJECT	FUND	AMOUNT
Perpich Center for Arts Education		1,300
Asset Preservation	GO	1,300
Department of Natural Resources		79,826
Natural Resources Asset Preservation	GO	30,000
Natural Resources Betterment of Buildings	GO	3,000
Natural Resources Betterment of Public Lands	GO	1,400
Aviation Infrastructure	GO	2,000
Improving Accessibility of State-Managed Land and Facilities	GO	1,000
Flood Hazard Mitigation Grant Assistance Program	GO	9,000
Moorhead and Clay County Joint Flood Mitigation Improvements	GO	10,000
Rice Creek Watershed District - Jones Lake Climate Resiliency	GO	840
Renovation of State Trails	GO	2,000
Reforestation on State Lands	GO	3,500
Cuyuna Lakes State Trail - East Segment in the City of Brainerd	GO	2,000
Root River State Trail - City of Preston to City of Carimona	GO	2,000
City of Anoka - Rum River Dam Modification and Reconstruction	GO	4,696
City of Champlin - Mississippi River Crossings	GO	350
Fillmore County - Historic Forestville Bridge	GO	2,000
Winona County - Pickwick Mill Dam	GF	400
Three Rivers Park District - Coon Rapids Dam Improvements	GO	5,640
Pollution Control Agency		12,789
Statewide Drinking Water - Contamination Mitigation	GO	1,500
Statewide Drinking Water - Contamination Mitigation	GF	650
Infectious Waste Study	GF	125
Capital Assistance Program	GO	10,514
Board of Water and Soil Resources		6,500
Local Road Wetlands Replacement Program	GO	4,500
Reinvest in Minnesota and Conservation Reserve Enhancement Program	GO	2,000
Department of Agriculture		1,380
East Grand Forks Potato Inspection Facility Upgrade	GO	1,380

PURPOSE AND PROJECT	FUND	AMOUNT
Minnesota Zoo		9,000
Asset Preservation	GO	9,000
Department of Administration		10,800
Capital Assistance Preservation and Replacement Account (CAPRA)	GO	10,000
Capitol Area Architectural and Planning Board - Capitol Area Trees	GO	800
Amateur Sports Commission		5,250
National Sports Center Asset Preservation	GO	4,500
Mighty Ducks Grant Program	GO	750
Department of Military Affairs		5,800
Duluth Hangar Design	GO	3,500
Asset Preservation for Armories	GO	2,300
Department of Public Safety		19,400
City of Eden Prairie - Police and Fire Specialized Response Garage	GO	2,000
City of Golden Valley - Phase 2: City of Golden Valley New Fire Station	GO	2,000
City of Hilltop - Emergency Shelter City Hall Community Center	GO	2,500
Lake of the Woods County - Law Enforcement and Jail	GO	6,000
City of Medford - Fire Station	GF	400
City of Mendota Heights - Public Safety and City Hall Facility	GO	4,000
City of Minnetonka - Ridgedale and I-394 Fire Station Construction	GO	2,500
Department of Transportation		180,866
Local Road Improvement Fund Grants	GO/TF	47,000
Local Road Improvement - Township Roads	GO/TF	3,000
Local Bridge Replacement Program	GO/TF	25,000
Highway Railroad Grade Crossing-Warning Devices	GO	1,000
Safe Routes to School Infrastructure Program (SRTS)	GO	1,000
Interchange at TH10, TH61, and CSAH 22 in St. Paul Park	GF	400
Trunk Highway 610 - Hortman Memorial Signage	GF	750
City of Ramsey - Local Road Planning Mississippi Crossing in North Metro	GF	2,900

PURPOSE AND PROJECT	FUND	AMOUNT
Radar Infrastructure Grants	GF	500
Anoka County - TH 65 and Bunker Lake Blvd	GO	4,300
Benton County - Mayhew Lake Road (CSAH 1) Safety Improvements	GO	3,000
City of Columbus - Hornsby Street Northeast	GO/TF	250
Cook County - Gunflint Trail Improvements	GO	1,000
Dakota County - County Road 50 Improvements	GO	6,000
Douglas County - I-94 and CSAH 17 Interchange	GO/TF	1,500
Faribault County - Welk Drive in Blue Earth	GO	500
City of Forest Lake / Washington County - CSAH 32	GO	2,755
City of Frazee - North River Drive	GO	1,850
City of Freeport - Interstate 94 Interchange	GO	6,000
City of Fridley - Road Extension and Bridge over Railroad Tracks	GO	2,000
City of Independence - Highway 12	GO	4,000
City of Karlstad - Municipal Airport	GO	6,500
City of Lake Park - Local Roads	GO	2,000
City of Minneapolis - Pedestrian Access and Safety Improvements	GO	115
City of North Branch - I-35 and 400th Street Interchange Project	GO	1,000
City of Oakdale - Pedestrian Bridge over I-694	GO	3,750
Olmsted County - Interchange at CSAH 3, CSAH 5, and TH 14	GO/TF	5,600
Olmsted County - Interchange at CSAH 3, CSAH 5, and TH 14	THF	2,400
Pope County - 210th Ave Reconstruction	GO/TF	5,000
City of Redwood Falls - Preservation of Historic Swayback Bridge	GO	1,300
City of Richfield - Nicollet Avenue Reconstruction	GO	2,000
City of Savage - Hwy 13 Reconstruction Project	GO	3,000
I-35 and CSAH 2 in Scott County	THF	1,200
City of Slayton - 34th Street Reconstruction	GO	2,000
City of St. Louis Park - Oxford and Louisiana Area Infrastructure	GO	5,100
Stearns County - 332nd Street between CSAH 4 and CSAH 133	GO	3,000
City of Stewartville - 15th Ave NE Improvements	GO	3,096
City of Stillwater - Washington Avenue Intersection	GO	4,300
City of Waconia - Trunk Highway 5 Phase 2 Reconstruction	GO	4,700
Washington County - County Road 19A and 100th Street South	GO	9,600
Washington County - CSAH 18 and CSAH 19 Intersection	GO	500

PURPOSE AND PROJECT	FUND	AMOUNT
Metropolitan Council		57,831
Inflow and Infiltration Grant Program - Public Infrastructure	GO	15,000
Metropolitan Regional Parks and Trails Grant Program	GO	10,000
Community Tree Planting Grants	GO	5,000
City of Champlin - Elm Creek Greenway	GO	500
Minneapolis Parks and Rec. Board - North Commons Park	GO	6,000
Minneapolis Parks and Rec. Board - New Riverside Recreation Center	GO	1,500
Minneapolis Parks and Rec. Board - Loring Park Berger Fountain	GO	1,800
Ramsey County - Boulevard Trail	GO	4,750
City of St. Paul - Como Zoo and Conservatory - Big Cat Habitat	GO	9,350
Washington County - CSAH 5 and Brown's Creek State Trail Connection	GO	2,931
Washington County - Hardwood Creek Regional Trail Extension	GO	1,000
Department of Human Services		11,681
Emergency Shelter Capital Grants	GO	10,000
Grant Administration of Emergency Shelter Facilities	GF	550
Hennepin County - St. David's Development and Therapeutic Services	GO	1,131
Department of Direct Care and Treatment		23,000
Asset Preservation	GO	23,000
Department of Children, Youth, and Families		2,000
Early Childhood Capital Grants	GO	2,000
Department of Health		2,300
Drinking Water Regionalization Planning Grants	GF	1,800
West Central Dental Resources Inc. in Alexandria	GF	500
Department of Veterans Affairs		77,372
Asset Preservation	GO	15,000
Minneapolis Veterans Home - Building 16 Remodel	GO	17,200
Minnesota Veterans Home - Hastings Campus	GO	45,172

PURPOSE AND PROJECT	FUND	AMOUNT
Department of Corrections		54,444
Asset Preservation	GO	39,208
Asset Preservation	GF	2,302
Facility Consolidation Pre-Design	GO	350
Faribault - Dakota Building Vocational Programs Expansion	GO	10,712
Clay County – Non-secure Juvenile Facility Project	GO	1,872
Department of Employment and Economic Development		154,459
Greater Minnesota Business Development Public Infrastructure Grant Program	GO	2,000
Innovative Business Development Grant Program	GO	2,000
Transportation Economic Development Infrastructure	GO	2,000
City of Anoka - Haven for Heros	GF	500
Austin Port Authority - Bioimaging Center at the Hormel Institute	GO	4,000
City of Breckenridge - Community Center	GO	3,000
City of Brooklyn Center - Opportunity Site Public Infrastructure	GO	3,000
City of Brooklyn Park - Northwest Metro Regional Athletic Facility	GO	7,500
City of Chanhassen - Community Center	GO	2,500
City of Columbia Heights - Public Works Facility	GO	2,478
Duluth Entertainment and Convention Center - Accessibility and Energy	GO	4,900
Hennepin County - Avivo Rehabilitation Services Facility	GO	5,000
Housing and Redevelopment Authority of Duluth - Mission Engagement Center	GO	8,850
Mahnomen Health Center JPB - Skilled Nursing Facility	GO	10,000
Martin County - Veterans Office	GO	300
City of Northfield - Community Resource Center Improvements	GO	3,000
Olmsted County - History Center Museum	GO	2,322
City of Osseo - Central Avenue	GO	586
City of Osseo - City Hall Improvements	GO	214
City of Osseo - Public Works Facility	GO	800
City of Plymouth - City Center Redevelopment and Revitalization	GO	5,000
City of Ranier - Public Works Maintenance Building	GO	554
City of Robbinsdale - Public Works Facility	GO	3,325
City of Shakopee - Innovation Hub	GO	4,000
City of South St. Paul - Public Works Facility	GF	2,250

PURPOSE AND PROJECT	FUND	AMOUNT
City of South St. Paul - Family Aquatic Facility	GO	4,150
City of St. Cloud - 5th Avenue South Downtown Project	GO	3,400
City of St. Cloud - Mississippi Riverwalk Connection	GO	3,000
City of Ottertail - Veterans Memorial	GF	100
City of St. Paul - Roy Wilkins Auditorium Renovations	GO	40,000
City of St. Paul - The Arena at Rivercenter Complex	GF	10,000
City of St. Paul - CHS Field Predesign Improvements	GO	1,000
City of St. Paul - Latino Museum	GO	3,600
St. Paul Port Authority - Capitol Area Economic Development Grants	GF	630
St. Paul Port Authority - The Heights Redevelopment Site	GF	1,000
City of West St. Paul - 150 Thompson Park	GO	1,000
City of Woodbury - La Lake Park Restoration and Infrastructure Project	GO	2,000
Gammelgarden Museum of Scandia	GF	200
The Bridge for Youth in Minneapolis	GF	1,000
Center for Communications and Development in Minneapolis	GF	1,000
Neighborhood Healthsource in Minneapolis	GF	1,300
New Pathways Inc. in Cambridge	GF	250
Organization of Liberians in MN Community Center in Brooklyn Park	GF	400
Stillwater Veterans Memorial	GF	350
Public Facilities Authority		419,612
State Match for Federal Grants to State Revolving Loan Program	GO	19,000
<u>Water Infrastructure Funding Program</u>	<u>GO</u>	<u>56,000</u>
Drinking Water Grants		26,000
Clean Water Grants (Wastewater)		30,000
Point Source Implementation Grants	GO	30,000
Lead Service Line Replacement Public Infrastructure	GO	15,000
Drinking Water Contaminants Grant Program	GO	17,000
Joint Powers Board of Albertville, Hanover, and St. Michael - Water Treatment Plant	GO	5,000
Alexandria Lake Area Sanitary District - Water Reclamation Facility	GO	5,000
City of Apple Valley - PFAS Removal Upgrades to Water Treatment Plant	GO	3,000
City of Apple Valley - PFAS Removal Upgrades to Water Treatment Plant	GF	6,100

PURPOSE AND PROJECT	FUND	AMOUNT
City of Big Lake - Wastewater Treatment Plant Improvements	GO	3,500
City of Bloomington - North Central Sanitary Sewer Project	GO	4,000
City of Burnsville - Water Treatment Plant	GO	2,750
Central Iron Range Sanitary Sewer District - Wastewater Conveyance	GO	1,400
Chisago County - Sanitary Sewer System	GO	820
City of Cohasset - Water Tower and Utility Extension	GO	3,000
City of Cold Spring - Wastewater Treatment Facility Improvements	GO	5,500
City of Cook - Public Infrastructure	GO	1,500
City of Crystal - Douglas Drive Watermain	GO	1,750
City of Dayton - Water Tower #2	GO	3,000
City of Duluth - Water System Capital Improvements	GO	4,268
Duluth North Shore Sanitary District (Knife River) - Inflow and Infiltration	GO	958
City of Eagle Lake - Drinking Water Treatment Facility	GO	6,000
City of East Bethel - School Water Connection	GO	3,000
City of Ely - Water Supply Improvements	GO	3,900
City of Eveleth - Wastewater Treatment Plant	GO	2,500
City of Excelsior - Infrastructure Projects	GO	5,613
City of Floodwood - West Development Project	GO	1,500
City of Ghent - Water Infrastructure	GO	3,000
City of Grand Marais - Wastewater Treatment Plant	GO	1,908
City of Hastings - Eastern Water Treatment for PFAS and Nitrates	GO	17,500
City of Holdingford - Lift Station Replacement	GO	1,000
City of International Falls - Water Treatment Facility	GO	4,800
City of Jordan - Wastewater Treatment Facility	GO	5,375
City of Kandiyohi - Water Infrastructure Phase 2	GO	4,000
City of Keewatin - Citywide Infrastructure Project	GO	5,500
City of Lafayette - Water Treatment Plant Improvements	GO	3,087
City of Lake Benton - Public Infrastructure	GO	863
City of Lake Lillian - Infrastructure Improvements	GO	3,500
Laketown Township - Sewer Collection Rehabilitation - Phase 1	GO	6,400
City of Lonsdale - Water Tower and Watermain Loop	GO	4,851
City of Loretto - Water Infrastructure - Water, Wastewater, Storm Water	GO	2,700
City of Minneapolis - 13th Ave NE Flood Mitigation	GO	8,000

PURPOSE AND PROJECT	FUND	AMOUNT
City of Minneapolis - Structural Renewal of 36-inch Water Main	GO	12,360
City of Minneapolis - Water Distribution Facility	GO	4,000
City of Minnetonka Beach - Streets and Utility Reconstruction	GO	4,540
City of Minnetrista - Water Treatment Plant	GO	3,000
City of Moose Lake - Inflow and Infiltration Reduction Project	GO	1,575
City of Mountain Lake - Public Infrastructure	GO	2,000
City of New Germany - Wastewater Treatment Project	GO	4,000
City of New Ulm - Gravity Sewer and Water Main	GO	4,000
City of Newport - Inflow and Infiltration Phase 2 Project	GO	4,000
North Zumbro Sanitary Sewer District - Wastewater System	GO	12,000
City of North St. Paul - Water Tower	GF	4,500
City of Oak Park Heights - PFAS Water Treatment	GO	1,600
City of Proctor - I-35 Commercial Development - Utility Extensions	GO	3,500
City of Rice Lake - Sewer and Water Extensions	GO	3,800
City of Rochester - East Zumbro Sewer and Water for Housing	GO	13,224
City of Russell - Phase 2 Utilities Project	GO	1,000
City of Silver Bay - Pressure Reducing Valve Emergency Replacement	GO	1,070
City of Silver Lake - Infrastructure Improvement Project	GO	3,000
City of South Haven - Phase 3 Utilities Project	GO	3,500
City of Spicer - Water Infrastructure	GO	2,100
City of St. Francis - Water and Sewer Improvement	GO	4,000
St. Paul Regional Water Services - Fridley Intake	GO	1,500
City of St. Paul - West 7th Street Improvement Project Utilities	GO	13,000
City of Taylor Falls - Sanitary Sewer	GO	1,500
Town of Thomson - Infrastructure Improvements	GO	1,500
City of Two Harbors - Hwy 61 Infrastructure	GO	2,000
City of Waseca - Sanitary Sewer Inflow and Infiltration Reduction	GO	8,900
City of Waseca - Water Tower	GO	1,000
West Central Regional Water - Norman, Clay, Polk Counties	GO	5,000
City of West Union - Infrastructure Improvements	GO	900
City of Winona - Wastewater Treatment Project	GO	6,500
City of Wrenshall - Infrastructure Project	GO	1,500

PURPOSE AND PROJECT	FUND	AMOUNT
Minnesota Housing Finance Authority		17,500
Public Housing Rehabilitation	GO	17,500
Minnesota Historical Society		6,300
Historic Sites Asset Preservation	GO	5,000
County and Local History Preservation Grants	GO	1,000
Dakota County - Heroes and Heritage Trail	GF	300
Minnesota Management and Budget		2,570
Bond Sale Expenses - General Obligation Bonds	GO	1,270
Cloquet Forestry Bond Defeasance	GF	1,300
Cancellations - General Fund		(17,765)
2021 - 1st Special Session Ch. 14 - South St. Paul Meat Processing	GF/C	(5,700)
2021 - 1st Special Session Ch. 14 - Targeted Community Grant Program	GF/C	(565)
2023 - Ch. 71 - North St. Paul Community Outreach Facility	GF/C	(4,500)
2023 - Ch. 71 - Apple Valley Transit Station	GF/C	(7,000)
Cancellations - General Obligation Bonds		(70,937)
2017 - 1st Special Session Ch. 8 - RIM Conservation	GO/C	(465)
2020 - 5th Special Session Ch. 3 - St. Joseph Rec Center	GO/C	(4,000)
2023 - Ch. 72 - Hastings Veterans Home	GO/C	(62,372)
2023 - Ch. 72 - St. Louis County (Duluth) Behavioral Health	GO/C	(2,500)
2023 - Ch. 72 - Osseo Lift Stations	GO/C	(1,600)

PURPOSE AND PROJECT	FUND	AMOUNT
TOTAL APPROPRIATIONS BY FUND		1,233,598
Net General Obligation Bonds Total		1,199,998
General Obligation Bonds	GO	1,183,585
State Transportation Fund Bond Proceeds (Sold as GO Bonds)	GO/TF	87,350
GO Bond Proceeds Cancellations	GO/C	(70,937)
Net General Fund Total		30,000
General Fund	GF	47,765
General Fund Cancellations, Offset, and Expenditure Savings	GF/C	(17,765)
Net Other Funds Total		3,600
Trunk Highway Fund	THF	3,600

Appendix H
Legacy and Constitutionally Dedicated
Appropriations

Table 1
Legacy Funds Appropriations, by Fund, by Agency
(dollars in thousands)

Fund, Agency	FY 2027
Outdoor Heritage Fund	
<u>Department of Natural Resources</u>	
Prairie Acquisition and Restoration	30,500
Forests Acquisition and Restoration	36,939
Wetlands Acquisition and Restoration	29,686
Fish, Game, and Wildlife Habitat	73,692
Contract Management and Administration	2,019
Total for Department of Natural Resources	172,836
<u>Board of Water and Soil Resources</u>	
Prairie Acquisition and Restoration	5,887
Wetlands Acquisition and Restoration	3,502
Fish, Game, and Wildlife Habitat	8,716
Total for Board of Water and Soil Resources	18,105
<u>Legislative Coordinating Commission</u>	
Lessard-Sams Outdoor Heritage Council Administrative Costs	140
Total for Legislative Coordinating Commission	140
Total: Outdoor Heritage Fund	191,081

Table 2 Appropriations from the Environment and Natural Resources Trust Fund <i>(dollars in thousands)</i>	
Legislative-Citizen Commission on Minnesota Resources (LCCMR) Recommendations	FY 2027
Resiliency (10 Projects)	10,641
Water (20 Projects)	17,014
Education and Outdoor Recreation (39 Projects)	36,554
Fish and Wildlife (19 Projects)	18,750
Energy (2 Projects)	773
Land (17 Projects)	17,964
Administration and Contract Agreement Reimbursement	340
Subtotal: LCCMR Recommendations	102,036
Community Grants Program (Department of Natural Resources)	28,180
Total: Environment and Natural Resources Trust Fund	130,216

Appendix I
Public Law 119-21 Federal Tax Conformity Provisions
General Fund Revenue Changes Compared to Forecast
(dollars in thousands)

Conformity Provisions by Income Type	FY 2026	FY 2027	FY 2026-27	FY 2028	FY 2029	FY 2028-29
Individual Income						
1 Percent Floor on Deduction of Charitable Contributions Made by Individuals	-	32,500	32,500	34,400	36,400	70,800
Extension and Modification of Limitation on Deduction and Exclusion for Moving Expenses	-	9,800	9,800	11,500	12,100	23,600
Extension and Modification of Limitation on Wagering Losses	-	800	800	1,100	1,900	3,000
Termination of Qualified Bicycle Commuting Reimbursement Exclusion	-	100	100	100	200	300
Extension of Rollovers from Qualified Tuition Programs to ABLE Accounts Permitted	-	(negligible)	(negligible)	(10)	(10)	(20)
530A Accounts	-	(negligible)	(negligible)	(negligible)	(200)	(negligible)
Enhancement of Dependent Care Assistance Program	-	(5,000)	(5,000)	(5,400)	(5,800)	(11,200)
Total Individual Income Provisions	-	38,200	38,200	41,690	44,590	86,480

Conformity Provisions by Income Type	FY 2026	FY 2027	FY 2026-27	FY 2028	FY 2029	FY 2028-29
Business and Investment Income						
Enhancement of Employer-Provided Child Care Credit	-	131,800	131,800	103,100	138,700	241,800
Bonus Depreciation with Full Conformity for Qualified Production Property	-	(8,700)	(8,700)	19,300	4,600	23,900
Limitation on Excess Business Loss of Noncorporate Taxpayers	-	1,400	1,400	1,300	27,700	29,000
Excessive Employee Remuneration from Controlled Group Members and Allocation of Deduction	-	8,200	8,200	7,700	8,300	16,000
1 Percent Floor on Deduction of Charitable Contributions Made by Corporations	-	-	-	12,500	9,700	22,200
Extension and Enhancement of Paid Family Medical Leave Credit	-	1,600	1,600	1,800	2,400	4,200
Termination of 5-year Cost Recovery for Wind and Solar Energy Property	-	600	600	400	400	800
Qualified Small Business Stock Gain Exclusion	-	900	900	500	(300)	200
FICA Tip Credit Expansion	-	230	230	120	120	240
Termination of Energy Efficient Buildings Deduction	-	-	-	110	110	220
Treatment of Certain Sound Recording Productions	-	(60)	(60)	(60)	(80)	(140)
Restoration of Taxable REIT Subsidiary Asset Test	-	(700)	(700)	(800)	(900)	(1,700)
Exception to Percentage of Completion Method of Accounting for Certain Residential Construction Contracts	-	(7,000)	(7,000)	(4,200)	(2,500)	(6,700)
Increased Dollar Limitation for Section 179 Expensing	-	(36,200)	(36,200)	(13,500)	(9,200)	(22,700)
Modification of Limit on Business Interest	-	(109,400)	(109,400)	(30,700)	(25,200)	(55,900)
Full Expensing of Domestic Research and Experimental Expenditures	-	(27,400)	(27,400)	(800)	(800)	(1,600)
Total Business and Investment Income Provisions	-	(44,730)	(44,730)	96,770	153,050	249,820

Conformity Provisions by Income Type	FY 2026	FY 2027	FY 2026-27	FY 2028	FY 2029	FY 2028-29
International Income						
Modification to Pro Rata Share Rules	-	7,600	7,600	8,700	9,300	18,000
Allow Subtraction for Net CFC Tested Income	-	unknown	unknown	unknown	unknown	unknown
Repeal of Election for 1-month Deferral in Determination of Taxable Year of Specified Foreign Corporations	-	3,400	3,400	-	-	-
Restoration of Limitation on Downward Attribution of Stock Ownership in Applying Constructive Ownership Rules	-	(1,400)	(1,400)	(1,400)	(1,500)	(2,900)
Total International Income Provisions	-	9,600	9,600	7,300	7,800	15,100
Total Federal Conformity Changes	-	3,070	3,070	145,760	205,440	351,400

**Items labeled "negligible" have an effect that is +/- \$5 thousand*

Appendix J
2026 Session Laws Supplementing
the FY 2026-2027 Budget

Chapter Number	File Number	Description
<u>43</u>	<u>HF3425</u>	Modifying a prior appropriation for grants to supportive housing providers
<u>49</u>	<u>HF3741</u>	Modifying educational assistance for veterans' children and spouses
<u>54</u>	<u>SF3832</u>	Modifying eligibility for the Dairy Assistance, Investment, Relief Initiative (DAIRI) program
<u>71</u>	<u>HF3875</u>	Omnibus judiciary policy bill (modifying a prior appropriation)
<u>92</u>	<u>SF856</u>	Establishing the Office of the Inspector General
<u>95</u>	<u>SF476</u>	Omnibus human services policy bill (modifying prior appropriations)
<u>96</u>	<u>HF3522</u>	Omnibus veterans supplemental budget
<u>97</u>	<u>SF4760</u>	Omnibus public safety policy bill (modifying prior appropriations)
<u>98</u>	<u>HF3404</u>	Increasing the criminal penalty for impersonating a peace officer
<u>100</u>	<u>HF1141</u>	Omnibus housing supplemental budget (see also chapter 128)
<u>103</u>	<u>SF3720</u>	Adopting recommendations of the Workers' Compensation Advisory Council
<u>104</u>	<u>HF3426</u>	Omnibus environment and natural resources trust fund supplemental budget
<u>105</u>	<u>HF5074</u>	Settling certain claims against the state
<u>106</u>	<u>HF4074</u>	Omnibus pension and retirement bill
<u>108</u>	<u>HF3489</u>	Establishing the criminal offense of grooming
<u>109</u>	<u>SF4282</u>	Providing for various agency forecast adjustments and other education provisions

Chapter Number	File Number	Description
<u>113</u>	<u>HF3298</u>	Establishing a reimbursement program for certain underground petroleum storage tank systems
<u>114</u>	<u>HF3900</u>	Proposing a constitutional amendment to modify the permanent school fund
<u>115</u>	<u>HF3825</u>	Omnibus health and human services health-related occupations licensing bill
<u>116</u>	<u>HF4252</u>	Omnibus higher education policy and supplemental budget
<u>117</u>	<u>HF2433</u>	Omnibus K-12 education supplemental budget
<u>118</u>	<u>SF3432</u>	Omnibus judiciary, public safety, and security supplemental budget
<u>119</u>	<u>HF4591</u>	Omnibus state government supplemental budget
<u>120</u>	<u>SF334</u>	Providing for Human Services IT systems modernization and statewide fraud detection enhancements
<u>121</u>	<u>SF4476</u>	Omnibus human services supplemental budget
<u>123</u>	<u>SF4401</u>	Omnibus cannabis bill
<u>124</u>	<u>HF4188</u>	Omnibus commerce and consumer protection supplemental budget
<u>126</u>	<u>SF2077</u>	Omnibus legacy, state lands, natural resources, and unemployment extension supplemental budget
<u>127</u>	<u>SF4612</u>	Omnibus health and human services supplemental budget
<u>128</u>	<u>HF2438</u>	Omnibus taxes bill
<u>129</u>	<u>HF2484</u>	Capital investment bill (General Fund)
<u>130</u>	<u>HF719</u>	Capital investment bill (general obligation bonds) and temporary registration tax reduction

All chapter numbers are 2026 Regular Session.

Legislative language for all chapters is available at <https://www.revisor.mn.gov/laws/2026/0/>.



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