

General Fund Financial Summary 2025 October Consensus - Post Special Session

(millions of dollars)

October 8, 2025

	Estimate FY2025	Estimate FY2026	Estimate FY2027
APPROPRIATION ACCOUNT			
REVENUE			
August 2025 Consensus Revenue Estimate	\$ 13,654.8	\$ 13,706.0	\$ 14,109.9
Total Recurring Revenue	\$ 13,654.8	\$ 13,706.0	\$ 14,109.9
Percent Change in Recurring Revenue	4.7%	0.4%	2.9%
Nonrecurring Revenue			
August 2025 Consensus Revenue Estimate	\$ 45.5	\$ -	
Total Nonrecurring Revenue	\$ 45.5	\$ -	\$ -
TOTAL REVENUE	\$ 13,700.3	\$ 13,706.0	\$ 14,109.9
APPROPRIATIONS			
Recurring Appropriations			
2024 Regular Session Recurring Legislation & Feed Bill	\$ 10,219.5		
2025 Regular Session Recurring Legislation & Feed Bill	\$ 15.1	\$ 10,818.4	
Total Recurring Appropriations	\$ 10,234.6	\$ 10,818.4	
Nonrecurring Appropriations			
2024 Regular Session Nonrecurring Legislation	\$ 2,399.6		
2024 Special Session Nonrecurring Legislation	\$ 103.0		
2025 Regular Session Nonrecurring Legislation	\$ 1,056.4	\$ 2,806.6	
2025 Special Session Nonrecurring Legislation	\$ -	\$ 144.5	
2026 Regular Session			
Total Nonrecurring Appropriations	\$ 3,559.0	\$ 2,951.1	
Subtotal Recurring and Nonrecurring Appropriations	\$ 13,793.6	\$ 13,769.6	\$ -
TOTAL APPROPRIATIONS	\$ 13,793.6	\$ 13,769.6	\$ -
TOTAL REVENUE LESS TOTAL APPROPRIATIONS	\$ (93.3)	\$ (63.6)	
GENERAL FUND RESERVES			
Beginning Balances	\$ 3,307.3	\$ 3,220.7	
Transfers from (to) Appropriations Account	\$ (93.3)	\$ (63.6)	
Revenue and Reversions	\$ 708.1	\$ 667.6	
Appropriations, Expenditures and Transfers Out	\$ (701.4)	\$ (336.4)	
Ending Balances	\$ 3,220.7	\$ 3,488.3	
Reserves as a Percent of Recurring Appropriations	31.5%	32.2%	

FY27
Total
Revenue
Less Total
FY26
Approps.:
\$340.3
million, or
2.5
percent

Notes:

1) Many nonrecurring appropriations, including specials and supplementals in the GAA, had authorization to spend in multiple fiscal years - amounts that were not distributed in the first year become encumbrances for the next year.

* Note: totals may not foot due to rounding

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RESERVE DETAIL

(millions of dollars)

October 29, 2025
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	Estimate FY2025	Estimate FY2026	Estimate FY2027
OPERATING RESERVE			
Beginning Balance	\$ 606.6	\$ 314.8	\$ 167.2
BOF Emergency Appropriations/Reversions	\$ (4.0)	\$ (4.0)	\$ (4.0)
Transfers from (to) Appropriation Account	\$ (93.3)	\$ (63.6)	\$ -
Transfers to Tax Stabilization Reserve or Gov. Results and Opportunity Fund	\$ -	\$ -	\$ -
Disaster Allotments	\$ (194.4)	\$ (200.0)	\$ -
Transfers from tax stabilization reserve to restore balance to 1 percent	\$ -	\$ -	\$ -
Transfer from (to) ACF/Other Appropriations	\$ -	\$ 120.0	\$ -
Audit and Pre-Audit Adjustments	\$ (0.1)	\$ -	\$ -
Ending Balance	\$ 314.8	\$ 167.2	\$ 163.2
APPROPRIATION CONTINGENCY FUND			
Beginning Balance	\$ 9.1	\$ 68.4	\$ 30.0
Disaster Allotments	\$ (65.7)	\$ (13.5)	\$ -
Transfers In/(Out)	\$ 150.0	\$ (25.0)	\$ -
Appropriations Out	\$ (25.0)	\$ -	\$ -
Ending Balance	\$ 68.4	\$ 30.0	\$ 30.0
STATE SUPPORT FUND			
Beginning Balance	\$ 0.4	\$ 0.4	\$ 0.4
Revenues	\$ 40.0	\$ -	\$ -
Appropriations	\$ (40.0)	\$ -	\$ -
Audit Adjustments	\$ -	\$ -	\$ -
Ending Balance	\$ 0.4	\$ 0.4	\$ 0.4
GOVERNMENT RESULTS AND OPPORTUNITY EXPENDABLE TRUST (GRO)			
Beginning Balance	\$ 512.2	\$ 519.9	\$ -
Revenues/Gains	\$ 7.7	\$ 10.4	\$ -
Transfers from the Operating Reserve	\$ -	\$ -	\$ -
Appropriations to the Government Accountability Expendable Trust	\$ -	\$ 265.3	\$ -
Expenditures	\$ -	\$ (130.0)	\$ -
Audit Adjustments	\$ -	\$ -	\$ -
Ending Balance	\$ 519.9	\$ 665.7	\$ -
BEHAVIORAL HEALTH TRUST FUND			
Beginning Balance		\$ -	\$ 215.2
Revenues/Gains		\$ 115.2	\$ 63.1
Appropriations to (from) BHTF		\$ 100.0	\$ -
Expenditures		\$ -	\$ (10.8)
Ending Balance		\$ 215.2	\$ 267.5
TAX STABILIZATION RESERVE (RAINY DAY FUND)			
Beginning Balance	\$ 2,179.0	\$ 2,317.2	\$ 2,409.9
Revenues from Excess Oil and Gas Emergency School Tax	\$ 412.2	\$ 109.0	\$ 54.5
Gains(Losses)	\$ 138.2	\$ 92.7	\$ 96.4
Transfers In (From Operating Reserve)	\$ -	\$ -	\$ -
Transfer Out to Operating Reserve	\$ -	\$ -	\$ -
Transfer Out to Early Childhood Trust Fund	\$ (412.2)	\$ (109.0)	\$ (54.5)
Ending Balance	\$ 2,317.2	\$ 2,409.9	\$ 2,506.2
Percent of Recurring Appropriations	22.6%	22.3%	
TOTAL GENERAL FUND ENDING BALANCES	\$ 3,220.7	\$ 3,488.3	
Percent of Recurring Appropriations	31.5%	32.2%	

* Note: totals may not foot due to rounding