# State of Minnesota



# Minnesota Comparison of Budget and Actual Revenues, Expenditures, and Changes in Fund Balances

Supplement to the Comprehensive Annual Financial Report

Legal Level of Budgetary Control All Budgeted Funds

For the Year Ended June 30, 2005

#### On the Cover:

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# Waters of the Dancing Sky Scenic Byway

This route tracks the Minnesota-Canada border for nearly half of its length. This far northern byway offers nighttime visitors an excellent chance of seeing the magnificent Aurora Borealis, better known as Northern Lights. The route touches the shore of the vast Lake of the Woods and ends at Rainy Lake, another huge border lake, one of many that make up Minnesota's water-based Voyageurs National Park.



Supplement to the Comprehensive Annual Financial Report

Legal Level of Budgetary Control – All Budgeted Funds

For the Year Ended June 30, 2005

State of Minnesota

# Minnesota Comparison of Budget and Actual Revenues, Expenditures, and Changes in Fund Balances

Prepared by the Minnesota Department of Finance
Peggy Ingison, Commissioner
400 Centennial Office Building
658 Cedar Street
Saint Paul, Minnesota 55155



Supplement to the 2005 Comprehensive Annual Financial Report



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Minnesota Department of Finance 400 Centennial Office Building 658 Cedar Street Saint Paul, Minnesota 55155-1489 651-297-1326

The Minnesota Relay service phone number is 1-800-627-3529.

The State of Minnesota Comparison of Budget and Actual Revenues, Expenditures, and Changes in Fund Balances is available at the following web site:

http://www.finance.state.mn.us/

State of Minnesota



# 2005 Comparison of Budget and Actual Revenues, Expenditures, and Changes in Fund Balances

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# 2005 Comparison of Budget and Actual Revenues, Expenditures, and Changes in Fund Balances

# Introduction

## Introduction

This report is a supplement to the State of Minnesota Comprehensive Annual Financial Report (CAFR) prepared by the Department of Finance. The Department of Finance is responsible for the accuracy and completeness of the CAFR, as well as this report.

Generally accepted accounting principles require budgetary reporting at the legal level of control. As a supplement to the CAFR, this report provides the required level of detail in budgetary reporting.

The purpose of this report is to demonstrate that spending by state agencies was within the authorized limits and in compliance with appropriation laws. The schedules included provide a more detailed version of the budget and actual statements included in the state's CAFR.

The detail in the schedules provided is at the legal level of budgetary control, which is the level beyond which agency heads have no authority to further modify the budget. In many cases, agencies have authority to modify budgets by spending dedicated receipts, moving amounts between fiscal years, or moving budgeted amounts from one program to another. Where an agency has the authority to transfer budgeted amounts between programs, the legal level of control is defined as the aggregate of the budgets for those programs.

## Scope

The scope of this report covers only those funds for which annual spending limits are established in law. The following funds are included:

General Fund

Special Revenue Funds:

State Government

Trunk Highway

Highway User Tax Distribution

State Airports

Minnesota Resources

Natural Resources
Game and Fish

Environmental

Remediation

Special Compensation

Health Care Access

Metro Area Transit

Greater Minnesota Transit

The State Government, Metro Area Transit, and Greater Minnesota Transit funds are not reported as separate funds in the CAFR but are split and reported as part of funds in which other similar activity is reported.

#### **Basis**

This report is prepared on the budgetary basis of accounting. The budgetary basis is essentially a cash basis of accounting except that encumbrances at year-end are recognized as expenditures of the year appropriated. However, encumbrances associated with ongoing appropriations are not recognized as expenditures.

The summary of reporting policies preceding the statements explains the basis for the budget amounts, budget adjustments, and actual amounts in the statements. Other information common to all funds and necessary to an understanding of the reported statements is also presented in the summary. The notes presented with each fund provide additional information unique to that fund.

This report closely follows other budget reports prepared by the Department of Finance. However, because of its different purpose, timing, and level of detail, there are necessarily some differences between the General Fund statement and the June 2005 Fund Balance Analysis Report prepared by the Department of Finance. These differences are explained in the notes to the General Fund statement.

#### Audit

This report is prepared as a part of the state's Comprehensive Annual Financial Report and as such is included in the scope of the audit of that report by the Office of the Legislative Auditor. Their opinion on this report is included.



# **Independent Auditor's Report**

Members of the Minnesota State Legislature

The Honorable Tim Pawlenty, Governor

Ms. Peggy Ingison, Commissioner, Department of Finance

We have audited the basic financial statements of the State of Minnesota as of and for the year ended June 30, 2005, and have issued our report thereon dated November 18, 2005. Those basic financial statements are the responsibility of the state's management. Our responsibility is to express an opinion on those basic financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the basic financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the basic financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

Our audit was made for the purpose of forming an opinion on the basic financial statements taken as a whole. The accompanying supplementary Schedules of Revenues, Expenditures, and Changes in Fund Balance-Budget and Actual-Budgetary Basis (and notes), as listed in the Table of Contents, are presented for the purpose of additional analysis and are not a required part of the basic financial statements. The information in these schedules had been subjected to the auditing procedures applied in the examination of the basic financial statements and, in our opinion, is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

James R. Nobles Legislative Auditor

Janux R. Maly

November 18, 2005

Claudia J. Guevangen, CPA
Deputy Legislative Auditor



# 2005 Comparison of Budget and Actual Revenues, Expenditures, and Changes in Fund Balances

# **Summary of Reporting Policies**

General policies followed in preparing this report are discussed below.

## **Budget**

#### Revenues

#### **Original Budget Amounts**

The budget amounts reported for revenues and transfers-in are the resource estimates used at the start of the fiscal year to determine allowable spending. In some cases, primarily the General Fund, these amounts were used in determining the amount available for appropriation by the 2005 Legislature and are from the June 24, 2004, Fund Balance Analysis Report prepared by the Department of Finance.

Revenue categories included are those used in the Consolidated Fund Statement budgetary basis report. The categories used are not consistent across funds because revenues are not estimated at the same level of detail for all revenue categories in all funds. For example, revenues for the General Fund do not include specific estimates of federal revenues or license fees even though such revenues are received. The special revenue funds do include revenue budgets for these revenue categories, as they are more significant to those funds.

#### **Budget Amounts**

The budget amounts reported for revenues and transfers-in are the latest resource estimates used in determining allowable spending. These amounts represent the relevant agency's estimate of resources, made at the same point that expenditures were last estimated prior to fiscal year-end, and are taken from the August 11, 2005, Fund Balance Analysis Report prepared by the Department of Finance.

For Dedicated Receipts, amounts received as revenue determine the spending limit. Initial revenue budgets are adjusted to reflect the final spending authority of revenues received.

#### Expenditures

#### **Original Budget Amounts**

The original expenditure budget amounts, except for open appropriations, represent:

- The amount specified in appropriation laws, including actual appropriation amounts automatically carried over from previous years.
- Subsequent appropriations for the same purpose.
- Any other legally authorized legislative or executive changes before the beginning of the fiscal year.

#### **Budget Amounts**

The budget expenditure amounts, except for open appropriations, are composed of the amount specified in appropriation laws, including subsequent appropriations for the same purpose and any other legally authorized or executive changes made during the fiscal year. For open appropriations, amounts actually spent are used because the law authorizes spending at levels necessary to fulfill the obligation.

#### Adjustments to Expenditure Budgets

The budget is adjusted to reflect changes to the appropriated amounts as permitted (or required) in statute or appropriation laws. Budget adjustment amounts are primarily for the following:

- Appropriation amounts for the current year authorized to be carried forward to fiscal year 2006, or appropriations for fiscal year 2004 that were available for, and used in, fiscal year 2005.
- Transfers between programs, as authorized.
- Actual dedicated receipts available to fund expenditures, encumbrances, and transfers.

## Actual

#### Revenues

Actual revenues and transfers-in are those attributable to fiscal year 2005. These primarily represent the amounts received during the fiscal year, net of refunds. In some instances, usually for dedicated revenues, amounts received after year-end may be included if they relate to fiscal year 2005.

## Expenditures

Actual expenditures include disbursements and encumbrances for fiscal year 2005. The only instance where encumbrances are not included in expenditure amounts is in the Trunk Highway Fund in ongoing appropriation accounts (appropriation type 2). These encumbrances are not included since they may not be liquidated for several years.

Actual transfers-out are transfers to other funds or to component units for 2005, including any made after June 30, 2005, relating to fiscal year 2005. These transfer amounts are included as a part of expenditure amounts for each legal level of budgetary control.

### **Variances**

#### Revenues

Revenues and transfers-in variances represent the differences between the forecast of revenues to be received and the amount actually received.

#### **Expenditures**

Expenditure and transfer-out variances are the primary focus of this report, especially negative variances. Negative variances represent spending in excess of that allowed in law and are explained in fund notes if significant. Spending did not exceed authorized limits in fiscal year 2005.

	Ori	ginal Budget		Budget	 Actual	Vari	ance
	-		•				
Net Revenues and Transfers-In							
Net Revenues:							
Individual Income Tax	\$	5,930,000	\$	6,175,855	\$ 6,341,164 \$	5 1	65,309
Corporate Income Tax		740,200		828,900	925,874		96,974
Sales & Use Tax		4,230,994		4,225,989	4,239,175		13,186
Motor Vehicle Registration Tax		1,000		900	895		(5)
Cigarette & Tobacco Products Tax		151,915		149,030	144,714		(4,316)
Contamination Tax		200		200	173		(27)
Controlled Substance Tax		30		20	8		(12)
Deed & Mortgage Registration Tax		225,100		274,400	287,141		12,741
Medical Assistance Surcharges		254,153		204,303	202,126		(2,177)
Federal Revenues		19,733		18,919	17,916		(1,003)
Income Tax Reciprocity		47,507		49,850	49,850		-
Inheritance, Estate & Gift Tax		74,000		82,000	68,953		(13,047)
Insurance Gross Earn & Fire Marshall		261,600		277,000	265,527	(	(11,473)
Lawful Gambling Taxes		60,055		59,760	55,192		(4,568)
Liquor, Wine, & Beer Tax		65,771		66,315	69,272		2,957
Motor Vehicle Excise Tax		289,803		262,700	258,144		(4,556)
Investment Income		10,000		14,600	20,123		5,523
Other Revenues		362,563		457,667	508,623		50,956
Taconite Occupation Tax		839		2,501	4,953		2,452
Tobacco Settlements		167,642		175,388	175,488		100
Lottery Revenue		36,176		48,708	51,954		3,246
Statewide Property Tax		617,582		617,774	610,874		(6,900)
DHS RTC Collections	***************************************	53,372		42,220	 50,737		8,517
Total Net Revenues:	\$	13,600,235	\$	14,034,999	\$ 14,348,876	\$ 3	313,877
Transfers from Other Funds:							
DEED Special Revenue Fund	\$	1,700	\$	2,000	\$ 4,029	\$	2,029
DEED Workforce Development Fund		550		550	550		-
DNR Forestry Roads		1,856		56	699		643
DOA Facility Repair & Replacement		5,350		5,321	5,322		1
Environmental Fund		1,370		1,370	1,370		=
Health Care Access Fund		238,764		238,764	240,921		2,157
Highway User Tax Distribution		716		716	716		-
Medical Education & Research Fund		-			4,800		4,800
Misc Agencies - Special Revenue		1,300		1,350	8,009		6,659
Miscellaneous - Agency Fund		1,037		116	4,060		3,944
Other Special Revenue Funds		3,541		4,596	4,017		(579)
Plant Management Fund		7,319		7,319	7,317		(2)
POST Board		3,110		2,768	2,549		(219)
Public Safety Alcohol Monitoring		10,991		8,360	11,281		2,921

	Orig	jinal Budget	 Budget	 Actual		Variance
Repay Revolving Fund Loans		-	 -	47		47
Solid Waste Fund Balance		5,000	5,000	5,000		-
State Employee Insurance		23,000	23,000	23,000		-
Taxes Clearing Account Fund		· -	-	3,783		3,783
Transporation Revolving Fund		4,100	4,100	4,100		-
All Other Transfers		6,813	8,801	6,607		(2,194)
Total Transfers from Other Funds:	\$	316,517	\$ 314,187	\$ 338,177	<u>\$</u>	23,990
Total Net Revenues and Transfers-In	\$	13,916,752	\$ 14,349,186	\$ 14,687,053	\$	337,867
Expenditures and Transfers-Out						
Accountancy Board						
Departmental Appropriations	\$	577	\$ 549	\$ 549	\$	-
Administrative Hearings						
Departmental Appropriations	\$	-	\$ 79	\$ 79	\$	-
Agriculture Utilization Research						
Departmental Appropriations	\$	1,587	\$ 1,587	\$ 1,587	\$	-
Amateur Sports Commission						
Departmental Appropriations	\$	525	\$ 294	\$ 294	\$	-
Target Center Lease		750	 750	 750		-
Total Amateur Sports Commission	\$	1,275	\$ 1,044	\$ 1,044	_ \$	-
Animal Health Board						
Departmental Appropriations	\$	2,803	\$ 2,923	\$ 2,923	\$	-
Architecture Engineering Board						
Departmental Appropriations	\$	785	\$ 797	\$ 797	\$	-
Arts Board						
Departmental Appropriations	\$	8,597	\$ 8,594	\$ 8,594	\$	-
Asian-Pacific Council						
Departmental Appropriations	\$	243	\$ 241	\$ 241	\$	-
Attorney General						
Departmental Appropriations	\$	30,944	\$ 31,755	\$ 31,755	\$	-
Barber/Cosmetologist Examiners				_	_	
Departmental Appropriations	\$	698	\$ 603	\$ 603	\$	-

	<u>Origi</u>	nal Budget		Budget	***************************************	Actual		Variance
Black Minnesotans Council								
Departmental Appropriations	\$	282	\$	302	\$	302	\$	-
Campaign Finance Board								
Departmental Appropriations	\$	712	\$	755	\$	755	\$	-
State Elections Campaign Fund Tax Checkoff		146		1,500 2,601		1,500 2,601		
Tax Checkon Total Campaign Finance Board		858	\$	4,856	\$	4,856	\$	-
Capitol Area Architect				1,000		.,		
Departmental Appropriations	\$	262	\$	262	\$	262	\$	_
Hubert H. Humphrey Memorial	*		•	2		2		-
Total Capitol Area Architect	\$	262	\$	264	\$	264	\$	-
Center for Arts Education								
Departmental Appropriations	\$	6,423	\$	7,116	\$	7,116	\$	-
Chicano Latino Affairs Council								
Departmental Appropriations	\$	275	\$	306	\$	306	\$	-
Court of Appeals					_		_	
Departmental Appropriations	\$	7,939	\$	7,940	\$	7,940	\$	-
Department of Administration								
Departmental Appropriations	\$	31,568	\$	29,555	\$	29,410	\$	145
Department of Agriculture							_	
Departmental Appropriations	\$	18,749	\$	19,481	\$	19,481	\$	-
Ethanol Development	<del></del> \$	21,428	\$	22,051	\$	22,051 41,532		-
Total Department of Agriculture	<u> </u>	40,177	. <del></del>	41,532		41,332		
Department of Commerce	\$	23,422	\$	23,132	\$	22,629	s	503
Departmental Appropriations Hydropower Facility Incentive	φ	4,838	¥	4,420	Ψ	4,420	•	-
Total Department of Commerce	\$	28,260	\$	27,552	\$	27,049	\$	503
Department of Corrections	-		-					-
Departmental Appropriations	\$	362,804	\$	376,953	\$	376,435	\$	518
Claims Against the State		55		55		55		_
Environmental Assistance		11		5		5		_
Inmate Injuries	****	13		13		13		-
Total Department of Corrections	\$	362,883	\$	377,026	\$	376,508	\$	518
Department of Education								
Departmental Appropriations	\$	22,132	\$	24,282	\$	24,265	\$	17
Abatement Aid		1,559		1,498		1,498		-

	Original Budget	Budget	Actual	Variance
Adult Basic Education	35,808	37,444	37,412	32
Adult Basic Education Transition	424	424	413	11
Adults With Disabilities Aid	710	741	738	3
Agricultural Homestead Market	5,243	5,465	5,465	-
Aid for Children With Disabilities	2,550	3,155	3,155	-
Alternative Facilities Bonding	19,287	20,116	20,116	-
Alternative Teacher Compensation	3,700	3,700	3,700	-
American Indian Education	190	190	190	-
American Indian Scholarships	1,875	1,875	1,875	-
Basic Systems Support	8,570	8,939	8,939	-
Best Practices Seminars	1,000	939	939	-
Charter School Building Lease	21,347	21,410	21,410	-
Charter School Startup Grants	156	156	156	-
Collaborative Urban Educator	528	528	528	-
Community Education Aid	3,137	3,198	3,198	<b></b>
Court-Placed Special Education	61	62	62	_
Debt Service Aid	31,220	32,495	32,495	-
Debt Service Equalization Aid	2,199	2,199	2,199	-
Declining Pupil	20	20	20	_
Declining Pupil Aid	250	250	250	-
Disaster Credit	4	3	3	-
Distance Education	-	1,250	1,250	-
District Litigation Cost	150	109	109	-
ECFE	14,407	14,002	14,002	*
Electronic Library for Minnesota	400	400	400	-
First Grade Preparedness	7,250	7,250	7,250	-
GED Tests	125	125	125	-
General Education Aid	5,026,983	5,282,077	5,282,077	-
Head Start Program	17,100	17,034	17,034	-
Health & Development Screening	2,661	2,776	2,776	-
Health & Safety Aid	1,920	2,099	2,099	-
Hearing-Impaired Adults	70	70	70	-
Home Based Services Travel	178	187	187	-
Homestead & Agricultural Credit	8,961	9,342	9,342	-
Integration Aid	55,893	57,756	57,756	-
Interdistrict Desegregation	8,401	5,279	5,279	-
Lead Hazard Reduction	100	100	100	-
Magnet School Grants	750	750	750	-
Multi-Type Library	903	942	942	-
Nonpublic Pupil Aid	15,072	15,304	15,304	-
Nonpublic Pupil Transportation	21,421	21,703	21,703	-
One-Room Schoolhouse	50	50	50	_
Out-of-State Special Education	250	208	208	-
Real Property Credit	31	30	30	-
Regional Library Telecommunications	1,200	1,252	1,252	-

	Orig	inal Budget		Budget		Actual		/ariance
Residential Market Value Credit		65,296		68,554		68,554		-
School Age Care		24		30		30		-
School Breakfast		4,460		4,548		4,548		-
School Lunch Aid		7,760		7,671		7,671		-
School Readiness		•		9,594		9,594		-
Special Education Aid		529,460		552,214		552,214		-
Special Education Cross-Subsidy		11,000		11,000		11,000		-
Special Education Excess Cost		92,799		95,572		95,572		
Statewide Testing Support		9,000		9,154		9,154		-
Student Organizations		620		636		636		-
Success for the Future		2,137		2,229		2,229		-
Summer Food Replacement Aid		150		150		150		-
Tax Reform Base Replacement		8,596		9,007		9,007		-
Teacher Training & Support		778		717		717		-
Transition Programs		8,760		9,176		9,176		-
Transportation Aid		55		55		55		-
Tribal Contract Schools		2,185		2,203		2,203		-
Tribal School Early Childhood		68		68		68		-
Yellow Medicine Tornado Impact		39		39		39		-
Youthworks	-	900		900		900		
Total Department of Education	\$	6,090,333	\$	6,392,701	\$	6,392,638	\$ 	63
Department of Employee Relations							_	
Departmental Appropriations	\$	6,002	\$	6,001	\$	6,001	\$	~
Reinsurance Association		491		493		493		-
Total Department of Employee Relations	\$	6,493	\$	6,494	\$	6,494	\$	
Department of Finance								
Departmental Appropriations	\$	14,760	\$	15,900	\$	14,276	\$	1,624
Department of Health								
Departmental Appropriations	\$	61,438	\$	61,326	\$	61,326	\$	_
Informational Consent		214		116		116		-
Total Department of Health	S	61,652	\$	61,442	\$	61,442	\$	-
Department of Human Rights								
Departmental Appropriations	\$	3,385	\$	3,409	\$	3,409	\$	-
Department of Human Services								
Departmental Appropriations	\$	3,632,774	\$	3,688,473	\$	3,686,246	\$	2,227
December of labor and Industry								
Department of Labor and Industry	\$	2 630	\$	2,652	\$	2,652	S	_
Departmental Appropriations	J	2,839	φ	2,002	Ÿ	۷,002	~	
Department of Mediation Services								
Departmental Appropriations	\$	1,762	\$	1,810	\$	1,810	\$	-

	Origi	nal Budget		Budget	-	Actual		Variance
D								
Department of Military Affairs	\$	12,168	\$	13,568	\$	13,568	s	_
Departmental Appropriations	φ	12,100	Þ	13,506	Ψ	40	•	_
Camp Ripley Sup & Exp		00		11		11		_
Emergency General Support	\$	12,228	\$	13,619	\$	13,619	<u>s</u>	
Total Department of Military Affairs		12,220		13,013		10,010	. <del></del>	
Department of Natural Resources	•	05.45.4	•	00.000	c	07.450	¢	603
Departmental Appropriations	\$	95,154	\$	98,062	\$	97,459	Þ	603
1854 Indian Treaty Payments		7,838		7,873		7,873		<del>-</del>
Con Con Areas - Marshall Count		-		48		48		<del>-</del>
G Yeager WMA		250		5		5 12		-
Natural Disaster Assistance		-		12		83		•
Public Hunting Ground		90		83		os 1		-
Settlement of Claims		1		1 38		38		-
Settlement on Log Raising		38			\$	105,519		603
Total Department of Natural Resources	\$	103,371	\$	106,122	<del></del>	105,519	<del>-</del> <del>-</del> -	003
Department of Public Safety								
Departmental Appropriations	\$	75,711	\$	85,239	\$	80,477	\$	4,762
Capitol Security Contract		835		894		894		
Total Department of Public Safety	\$	76,546	\$	86,133	\$	81,371	- \$	4,762
Department of Revenue								
Departmental Appropriations	\$	93,554	\$	95,289	\$	95,059	\$	230
BAT Study		100		103		103		-
Outstate Collection of Delinquent Taxes		1,100		1,048		1,048		-
Revenue Recording Fees		300		228		228		-
Seized Property		700		1,488		1,488		-
Tax Law Change Administration		-		178		178		-
Tax Provisions of Job Opportunity		29		30		30		_
Total Department of Revenue	\$	95,783	\$	98,364	\$	98,134	<u>   \$                                 </u>	230
Department of Transportation								
Departmental Appropriations	\$	16,195	\$	17,157	\$	17,157	\$	-
D. January Affrica								
Department of Veterans Affairs	¢	4,138	\$	4,465	\$	4,465	S	_
Departmental Appropriations	\$	4,130	Ģ	4,405	Ψ	4,400	Ť	_
Dept. of Employment & Economic Development								
Departmental Appropriations	\$	47,447	\$	49,836	\$	48,848	\$	988
Gifts		-		61		61		-
Job Opportunity Building Zones		30		25		25		-
Job Skills		-		80		80		-
Partnership Power		_		40		40		-
Total Dept. of Employment & Economic Devel	\$	47,477	\$	50,042	\$	49,054	_ \$	988

	Origi	nal Budget	 Budget	***************************************	Actual		Variance
Disability Council Departmental Appropriations	\$	500	\$ 620	\$	620	\$	-
Disabled American Vets Departmental Appropriations	\$	13	\$ 13	\$	13	\$	-
Emergency Medical Services Board Departmental Appropriations Ambulance Service Longevity Awards	\$	2,096 499 2,595	\$ 2,343 656 2,999	\$	2,343 656 2,999	-	-
Total Emergency Medical Services Board Environmental Assistance Departmental Appropriations	\$	11,699	\$ 11,828	\$	11,828	÷	_
Explore Minnesota Tourism Departmental Appropriations Minnesota Film Board Special Advertising Account Total Explore Minnesota Tourism	\$	7,909 175 - 8,084	\$ 8,238 175 850 9,263	\$ 	7,276 175 850 8,301	~	962 - - - 962
Faribault Academies Departmental Appropriations	s	11,309	\$ 11,362	\$	11,362		-
Finance - Debt Service Bond Sale	\$	386,323	\$ 323,453	\$	323,453	\$	-
Finance Higher Education Family Practice & Residency Mayo Medical School St Cloud Hospital-Mayo Family Total Finance Higher Education	\$	531 514 346 1,391	\$ 472 514 346 1,332	\$	472 514 346 1,332		- - - -
Finance Intergovernmental Aids Departmental Appropriations Mpls Employees Retirement Fund Teachers Retirement State Aid Total Finance Intergovernmental Aids	\$ 	6,632 18,767 25,399	\$ 492 7,093 18,708 26,293	\$	492 7,093 18,708 26,293		- - -
Finance Non-Operating Departmental Appropriations	\$	552,006	\$ 552,050	\$	551,855	\$	195
Governors Office Departmental Appropriations	\$	3,586	\$ 3,575	\$	3,575	\$	-
Higher Education Services Office Departmental Appropriations	\$	4,804	\$ 4,599	\$	4,599	\$	-

	Origi	nal Budget		Budget	******	Actual	 Variance
Child Care Grants		4,743		4,858		4,858	-
Interstate Tuition Reciprocity		3,600		-		-	-
Learning Network of Minnesota		4,829		4,882		4,882	-
Minitex		4,381		4,381		4,381	-
Minnesota College Savings Plan		1,120		363		363	-
MNLink		450		424		424	-
State Grants		140,607		124,655		124,633	22
State Work Study		12,444		12,497		12,497	
Total Higher Education Services Office	\$	176,978	\$	156,659	\$	156,637	\$ 22
Historical Society							
Education & Outreach	\$	12,381	\$	11,924	\$	11,924	\$ -
FarmAmerica		85		85		85	•
Minnesota International Center		42		42		42	-
Preservation & Access		9,772		9,561		9,561	-
Total Historical Society	\$	22,280	\$	21,612	\$	21,612	\$ *
Housing Finance Agency							
Departmental Appropriations	\$	34,885	\$	34,885	\$	34,885	\$ -
Indian Affairs Council							
Departmental Appropriations	\$	552	\$	529	\$	529	\$ -
Investment Board							
Departmental Appropriations	\$	2,167	\$	2,048	S	2,048	\$ -
Iron Range Resources & Rehabilitation Agency							
Departmental Appropriations	\$	1,337	\$	1,337	\$	1,337	\$ -
Iron Ore Tax		3,299		3,299		3,299	_
Total Iron Range Resources & Rehabilitation	\$	4,636	\$	4,636	\$	4,636	\$ *
Judicial Standards Board	***************************************						
Departmental Appropriations	\$	252	\$	472	\$	472	\$ -
Judicial Stds Hearing Judge	Ť		•	4		4	
Total Judicial Standards Board	\$	252	\$	476	\$	476	\$ -
			-			***************************************	
Legislative Auditor Departmental Appropriations	\$	4,868	\$	5,158	\$	5,158	\$ -
Legislature							
Departmental Appropriations	\$	53,165	\$	55,734	\$	55,734	\$ -
Energy Task Force		-		10		10	-
Total Legislature	\$	53,165	\$	55,744	\$	55,744	\$ -
		,	-				 
Metropolitan Council Transport Departmental Appropriations	\$	56,173	\$	56,173	\$	56,173	\$ -

	Origi	nal Budget		Budget		Actual		Variance
Military Order of Purple Heart	_		_			0.0	_	
Departmental Appropriations	\$	20	\$	20	\$	20	Þ	-
Minn Conservation Corps			•	0.00		0.50	•	
Departmental Appropriations	\$	350	\$	350	\$	350	<b>3</b>	-
Minnesota State Retirement System	•	407	•	204	c	204	c	
ESORF Benefits	\$	427	\$	391	\$	391	Þ	-
Legislative Benefits		2,300		2,036 2,427		2,036 2,427	-	
Total Minnesota State Retirement System	\$	2,727	\$	2,421	\$	2,421	<u> </u>	
Ombudsman for MH/MR	_		_		_		_	
Departmental Appropriations	\$	1,462	\$	1,555	\$	1,555	<b>\$</b>	-
Ombudsperson for Families		0.45		107	•	407	•	
Departmental Appropriations	\$	245	\$	187	\$	187	\$	-
Pollution Control Agency						10.501	•	
Departmental Appropriations	\$	15,026	\$	16,501	\$	16,501	<b>Þ</b>	-
Private Detectives Board	_				_	407	•	
Departmental Appropriations	\$	126	\$	127	\$	127	\$	-
Public Defense Board								0.704
Departmental Appropriations	\$	46,582	\$	59,301	\$	55,540	\$	3,761
Public Utilities Commission								
Departmental Appropriations	\$	4,163	\$	4,228	\$	4,228	\$	-
Revenue Intergovernmental Payments							_	
Departmental Appropriations	\$	51,422	\$	43,872	\$	43,372	\$	500
Agricultural Homestead Market		18,505		18,794		18,794		-
Annual Incentive Payments		4,389		1,924		1,924		-
Art VIII Payments		13,028		13,028		13,028		_
County Aid Program		128,723		111,620		111,620		-
Disaster Credit		52		-		-		-
Enterprise Zone Credit		1		-		04.407		-
Fire State Aid		24,339		31,127		31,127		-
Firefighter's Relief Association		615		522		522		-
HACA		15,613		15,392		15,392		-
Homestead Property Tax Relief		5,542		5,586		5,586		-
Insurance Surcharge		1,500		2,007		2,007		4.000
Iron Ore Tax Aid		7,840		4,080		-		4,080

	Orig	ginal Budget	 Budget	 Actual	 Variance
Local Governmental Aids		437,209	437,513	437,513	_
Market Value Tax Credits		492	306	306	-
Police State Aid		51,099	53,550	46,164	7,386
Refunds of Sharing Agreements		713	659	659	
Renters Credit		146,382	147,080	147,080	_
Renters Property Tax Refund		146,930	145,931	145,931	_
Residential Market Value Credit		257,034	223,560	223,560	-
State Aid Amortization		12,395	12,033	12,033	-
Temporary Court Administrative		15,594	15,024	15,024	-
Temporary Court Maint of Effort		2,142	2,080	2,080	-
Total Revenue Intergovernmental Payments	\$	1,341,559	\$ 1,285,688	\$ 1,273,722	\$ 11,966
Science Museum		.,			
Departmental Appropriations	\$	750	\$ 750	\$ 750	\$ -
Secretary of State					
Departmental Appropriations	\$	5,740	\$ 7,060	\$ 7,060	\$ -
Effective Financing Statement		62	62	62	-
Uniform Limited Partnership		75	75	 75	 -
Total Secretary of State	\$\$	5,877	\$ 7,197	\$ 7,197	\$ -
Sentencing Guidelines Commission					
Departmental Appropriations	\$	472	\$ 481	\$ 481	\$ -
State Auditor					
Departmental Appropriations	\$	8,306	\$ 8,600	\$ 8,524	\$ 76
Tax Increment Financing		1,050	 771	 771_	 -
Total State Auditor	\$	9,356	\$ 9,371	\$ 9,295	\$ 76
Supreme Court					
Departmental Appropriations	\$	36,334	\$ 39,625	\$ 39,454	\$ 171
Tax Court					
Departmental Appropriations	\$	720	\$ 738	\$ 738	\$ -
Trial Courts					
Departmental Appropriations	\$	195,717	\$ 204,791	\$ 204,791	\$ -
Uniform Laws Commission					
Departmental Appropriations	\$	39	\$ 39	\$ 39	\$ -
University of Minnesota					
Departmental Appropriations	\$	486,700	\$ 486,700	\$ 486,700	\$ -
Ag Extension Service		50,625	50,625	50,625	-
Health Sciences		4,929	4,929	4,929	-

GENERAL FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL BUDGETARY BASIS YEAR ENDED JUNE 30, 2005 (IN THOUSANDS)

	Orig	ginal Budget		Budget		Actual	 Variance
Institute of Technology		1,387		1,387		1,387	-
System Specials		6,426		6,426		6,426	-
Total University of Minnesota	\$	550,067	S	550,067	\$	550,067	\$ -
Veterans Home Board Departmental Appropriations	\$	30,030	\$	29,940	\$	29,940	\$ -
Veteran's of Foreign Wars Departmental Appropriations	\$	55	\$	55	\$	55	\$ -
Water and Soil Resources Board Departmental Appropriations	\$	15,431	\$	14,644	\$	14,644	\$ -
Zoological Board Departmental Appropriations	\$	6,225	\$	6,225	\$	6,225	\$ -
Total Expenditures and Transfers-Out	\$	14,318,366	\$	14,608,419	\$_	14,579,603	\$ 28,816
Excess of Revenues and Transfers-In Over (Under) Expenditures and Transfers-Out	\$	(401,614)	\$	(259,233)	\$	107,450	\$ 366,683
Budgetary Fund Balance, Beginning, as Reported Prior Period Adjustments	\$	1,268,454 -	\$	1,268,454	\$	1,268,454 67,210	\$ - 67,210
Budgetary Fund Balance, Beginning, as Restated	\$	1,268,454	\$	1,268,454	\$	1,335,664	\$ 67,210
Budgetary Fund Balance, Ending	\$	866,840	\$	1,009,221	\$	1,443,114	\$ 433,893
Less: Appropriation Carryover		-		-		53,370	(53,370)
Less: Budgetary Reserve		631,434		1,003,000		1,003,000	 -
Undesignated Fund Balance, Ending	\$	235,406	\$	6,221	\$	386,744	\$ 380,523

#### **NOTES**

- Total budgeted revenues and expenditures on this report differ from those reported in the General Fund - Fund Balance Analysis Report (FBA), also prepared by the Department of Finance. These differences are explained below:
  - a. Certain reimbursements from other funds are included in this Legal Level of Budgetary Control Report that are eliminated in the FBA. The reimbursements from the other funds for statewide indirect costs are eliminated from both revenues and expenditures on the FBA but included in this report. This inclusion permits recognition of total appropriation and expenditures for those staff and other agencies whose expenditures are being reimbursed. This difference has no effect on fund balance.

GENERAL FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL BUDGETARY BASIS YEAR ENDED JUNE 30, 2005 (IN THOUSANDS)

- b. On the FBA, open appropriations are based on estimates. However, since this report measures the authority to spend after fiscal closing, we include the amount actually needed for the program as the budget. This is the legal limit on spending for these programs.
- C. Other estimates are used in the FBA to better forecast ending fund balance. These estimates (if any) may differ from the legal authority presented in this report.
- d. The FBA includes the same estimated amounts for both revenues and expenditures related to dedicated revenues. On this report, we have included, as authorized, adjustments to expenditure budgets, the actual dedicated revenues received. This is the legal limit on spending related to dedicated revenues.
- e. The FBA reduces Fund Balance by the non-cash assets, this report does not.
- In the Comprehensive Annual Financial Report (CAFR), the General Fund includes the direct appropriated portion of the funds, which are included as separate funds in this report. The differences in the budgeted and actual fund balances between the CAFR and this report are the result of this combining activity.
  - a. In the "Major Governmental Fund Statement of Revenues, Expenditures and Changes in Fund Balances -Budget and Actual – Budgetary Basis" report (included in the CAFR) an \$11.5 million transfer from the State Government Fund to the General Fund was eliminated. This is a result of the combining activity discussed above.
  - A reconciliation of the actual undesignated fund balances is as follows (in thousands):

Legal Level of Budgetary Control Report:

 General Fund
 \$ 386,744

 Greater Minnesota Transit Fund
 30

 State Government Fund
 21,615

 General Fund in CAFR
 \$ 408,389

	Origin	al Budget		Budget		Actual	EUCANOM	Variance
Net Revenues and Transfers-In Net Revenues:								
Revenues	\$	82,728	\$	81,310	\$	50,757	\$	(30,553)
Total Net Revenues and Transfers-In	\$	82,728	\$_	81,310	\$	50,757	\$	(30,553)
Expenditures and Transfers-Out								
Attorney General Departmental Appropriations	\$	2,416	\$	2,077	\$	2,077	\$	-
Behavioral Health & Therapy Board Departmental Appropriations	\$	350	s	287	\$	287	\$	-
Chiropractic Examiners Board Departmental Appropriations	\$	392	\$	395	\$	395	\$	-
Dentistry Board Departmental Appropriations	\$	871	\$	906	\$	906	\$	-
Department of Health Departmental Appropriations	\$	30,768	\$	35,608	\$	35,608	\$	-
Department of Human Services Departmental Appropriations	\$	502	\$	582	\$	502	\$	80
Department of Public Safety Departmental Appropriations	\$	103	\$	107	\$	107	\$	-
Dietetics & Nutrition Practice Departmental Appropriations	\$	101	\$	83	\$	83	\$	-
Emergency Medical Services Board Departmental Appropriations	\$	557	\$	576	\$	576	\$	-
Marriage and Family Therapy Board Departmental Appropriations	\$	121	\$	126	S	126	\$	-

	Origir	nal Budget		Budget	**********	Actual		Variance
Medical Practice Board Departmental Appropriations	\$	2,731	\$	3,697	\$	2,833	\$	864
Nursing Board Departmental Appropriations	\$	2,439	\$	2,230	\$	2,230	\$	-
Nursing Home Administrative Board Departmental Appropriations	\$	203	\$	172	\$	172	\$	-
Optometry Board Departmental Appropriations	\$	101	\$	95	\$	95	\$	-
Pharmacy Board Departmental Appropriations Donated Dental Services	\$	1,409 -	\$	1,433 21	\$	1,433 21		<u>-</u>
Total Pharmacy Board Physical Therapy Board	\$ \$	1,409 203	\$_ s	1,454 215	<u>\$</u> \$	1,454 215	\$_	
Departmental Appropriations  Podiatric Medicine Board  Departmental Appropriations	\$	47	\$	47	s	47		-
Pollution Control Agency Departmental Appropriations	\$	49	\$	52	\$	52	S	-
Psychology Board Departmental Appropriations	\$	691	\$	625	\$	625	\$	-
Social Work Board Departmental Appropriations	\$	1,094	\$	842	S	842	S	-
Veterinary Medicine Board Departmental Appropriations	\$	166	\$	185	\$	185	\$	-
Total Expenditures and Transfers-Out	s	45,314	\$	50,361	\$ <u></u>	49,417	- s_ - s_	944
Excess of Revenues and Transfers-In Over (Under) Expenditures and Transfers-Out	\$	37,414	S	30,949	\$	1,340	\$	(29,609)

STATE GOVERNMENT FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL BUDGETARY BASIS YEAR ENDED JUNE 30, 2005 (IN THOUSANDS)

	<u>Ori</u>	ginal Budget	 Budget	 Actual		Variance
Budgetary Fund Balance, Beginning Prior Year Adjustments		19,629 -	19,629 -	19,629 739		- 739
Estimated Appropriation Cancel	***************************************	_	 _	 -		(00.050)
Budgetary Fund Balance, Ending Less: Appropriation Carryover	\$	57,043 - -	\$ 50,578 - -	\$ 21,708 \$ 93	\$	(28,870) (93) -
Less: Budgetary Reserve Undesignated Fund Balance, Ending	\$	57,043	\$ 50,578	\$ 21,615	\$	(28,963)
Add: Designated for Nonappropriated Fund Purposes		_	 -	 15,587		*
Total Unreserved Fund Balance, Ending	\$	57,043	\$ 50,578	\$ 37,202	\$ =	(28,963)

## NOTES

 The State Government Fund is not reported as a separate fund in the state's Comprehensive Annual Financial Report (CAFR). Only the portion of the fund which is specifically appropriated is included with the General Fund in the CAFR. The remainder is reported with other special revenue funds that do not require specific appropriation.

Legal Level of Budgetary Control Report
General Fund

Designated for Nonappropriated Fund Purpose from CAFR:
Miscellaneous Special Revenue Fund
Federal Fund

Total Unreserved Fund Balance

\$ 21,615

9,307
6,280

\$ 37,202

	-	Budget		Actual		/ariance
Net Revenues and Transfers-In						
Net Revenues:						
Departmental Earnings	\$	36,843	\$	33,602	\$	(3,241)
Federal Revenues		355,940		354,299		(1,641)
Investment Income		2,500		4,846		2,346
Other Revenues		57,437		57,437		-
Other Taxes		176	s	225 450,409	ş	<u>49</u> (2,487)
Total Net Revenues:	\$	452,896	هـــــ	430,409	<u> </u>	(2,401)
Transfers from Other Funds:						
General Fund	\$	4,801	\$	4,801	\$	-
Highway User Tax Distribution		753,808		758,576		4,768
HUTD Reimbursement		610		610		-
Plant Management Fund		1,292		1,292		(38)
Special Revenue Fund	s	375 760,886	s	337 765,616	s	4,730
Total Transfers from Other Funds:	ə <u></u>	700,000	J	700,010	<u> </u>	1,700
Total Net Revenues and Transfers-In	\$	1,213,782	\$	1,216,025	\$	2,243
Expenditures and Transfers-Out						
Arts Board						
Building Design	\$	11	\$	11	\$	<del>-</del>
Department of Administration						
Building Design	\$	14	\$	14	\$	-
Department of Public Safety						
Departmental Appropriations	\$	95,997	\$	95,942	\$	55
Department of Transportation						
Department of Transportation  Departmental Appropriations	\$	544,656	\$	544,656	\$	-
Highway Improvements		99		99		-
Proceeds from Leased Property		168		168		-
Public Safety Radio Communication		118		118		-
State Road Construction		601,566		601,566		
Trunk Highway Project Loans	********	17,885		17,885		
Total Department of Transportation	\$	1,164,492	\$	1,164,492	\$	
Finance Non-Operating			_	<b>-</b> .		
Tort Claims	\$	54	\$	54	\$	-

TRUNK HIGHWAY FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL BUDGETARY BASIS YEAR ENDED JUNE 30, 2005 (IN THOUSANDS)

	 Budget		Actual		Variance
Total Expenditures and Transfers-Out	\$ 1,260,568	\$ <u></u>	1,260,513	s	55
Excess of Revenues and Transfers-In Over (Under) Expenditures and Transfers-Out	\$ (46,786)	\$	(44,488)	\$	2,298
Budgetary Fund Balance, Beginning Prior Year Adjustments	51,510		51,510 52,964_		- 52,964
Budgetary Fund Balance, Ending Less: Appropriation Carryover	\$ 4,724	\$	59,986 5,156	\$	55,262 (5,156)
Undesignated Fund Balance, Ending	\$ 4,724	\$	54,830	\$	50,106

## NOTES

- Federal Revenues include Federal Aid Agreement amounts that will be collected in the future upon completion of the agreement terms. The revenue is included to match encumbrance reserves established in accordance with the agreements.
- The Prior Period Adjustment includes cancelled encumbrances
  previously reported as expenditures, and an adjustment for other
  items determined by the Department of Transportation to be adjusted
  for fiscal year 2004.

		Budget	 Actual	 Variance
Net Revenues and Transfers-In				
Net Revenues:				
Departmental Services Motor Vehicle Registration Tax Motor Vehicle Sales Tax Fuel Taxes Investment Income All Other	\$	11,560 475,822 170,400 658,689 1,020 8,111	\$ 757 496,299 166,724 650,634 733 11,775	\$ (10,803) 20,477 (3,676) (8,055) (287) 3,664
Total Net Revenues:	\$	1,325,602	\$ 1,326,922	\$ 1,320
Total Net Revenues and Transfers-In  Expenditures and Transfers-Out	\$	1,325,602	\$ 1,326,922	\$ 1,320
Department of Public Safety Departmental Appropriations License Plate Processing Total Department of Public Safety	\$ 	12,315 7,670 19,985	\$  12,315 7,670 19,985	\$  - - -
Department of Revenue  Departmental Appropriations	\$	2,195	\$ 2,195	\$ -
Department of Transportation Departmental Appropriations	\$	1,288,526	\$ 1,288,526	\$ -
Revenue Intergovernmental Payments Departmental Appropriations All Terrain Vehicle Gas Tax Off-Road Vehicle Gas Tax Snowmobile Gas Tax TIF Grants Total Revenue Intergovernmental Payments	\$ 	7,966 797 1,115 5,310 746 15,934	\$  7,966 797 1,115 5,310 746 15,934	\$  - - - - -
Total Expenditures and Transfers-Out	s_	1,326,640	\$ 1,326,640	\$ ***
Excess of Revenues and Transfers-In Over (Under) Expenditures and Transfers-Out	\$	(1,038)	\$ 282	\$ 1,320

	Budget Actual		<u>Variance</u>		
Budgetary Fund Balance, Beginning Prior Year Adjustments	\$	1,394 -	\$ 1,394 4	\$	- 4
Estimated Appropriation Cancel Budgetary Fund Balance, Ending Less: Appropriation Carryover	\$	356	\$ 1,680	\$	1,324
Less: Appropriation Carryover  Less: Budgetary Reserve  Undesignated Fund Balance, Ending	\$	- 356	\$ 1,680	\$	1,324

	***************************************	Budget	******	Actual		/ariance
Net Revenues and Transfers-In						
Net Revenues:						
Departmental Earnings	\$	500	\$	505	\$	5
Investment Income		254		424		170
Other Revenues		103		549		446
Other Taxes		17,403		19,111		1,708
Total Net Revenues:	\$	18,260	\$	20,589	\$	2,329
Total Net Revenues and Transfers-In	\$	18,260	\$	20,589	\$	2,329
Expenditures and Transfers-Out						
Department of Transportation						
Departmental Appropriations	\$	22,523	\$	22,136	\$	387
Air Transport Services		384		384_		-
Total Department of Transportation	\$	22,907	\$	22,520	\$	387
Total Expenditures and Transfers-Out	\$	22,907	\$	22,520	\$	387
Excess of Revenues and Transfers-In Over						
(Under) Expenditures and Transfers-Out	\$	(4,647)	\$	(1,931)	S	2,716
Budgetary Fund Balance, Beginning	\$	11,580	\$	11,580	\$	-
Prior Year Adjustments		-		1,624		1,624
Estimated Appropriation Cancel		-	-	_		
Budgetary Fund Balance, Ending	\$	6,933	\$	11,273	\$	4,340
Less: Appropriation Carryover		-		268		(268)
Less: Budgetary Reserve		_				-
Undesignated Fund Balance, Ending	\$	6,933	\$	11,005	\$	4,072

	 Budget	 Actual	 /ariance
Net Revenues and Transfers-In Net Revenues:			
Investment Income	\$ 40	\$ 78	\$ 38
Total Net Revenues and Transfers-In	\$ 40	\$ 78	\$ 38
Expenditures and Transfers-Out			
Department of Natural Resources Departmental Appropriations	\$ 400	\$ 400	\$ -
Total Expenditures and Transfers-Out	\$ 400	\$ 400	\$ _
Excess of Revenues and Transfers-In Over (Under) Expenditures and Transfers-Out	\$ (360)	\$ (322)	\$ 38
Budgetary Fund Balance, Beginning Prior Year Adjustments	\$ 2,381	\$ 2,381 87	\$ - 87
Estimated Appropriation Cancel Budgetary Fund Balance, Ending Less: Appropriation Carryover Less: Budgetary Reserve	\$ 2,021	\$ 2,146 1,099	\$ 125 (1,099)
Undesignated Fund Balance, Ending	\$ 2,021	\$ 1,047	\$ (974)

		Budget	 Actual		/ariance
Net Revenues and Transfers-In					
Net Revenues:					
Hot Notonado.					
Sales Tax	\$	9,604	\$ 9,606	\$	2
Departmental Earnings		26,167	24,420		(1,747)
Investment Income		208	296		88
All Other	<u></u>	4,598	 6,767		2,169
Total Net Revenues:	\$	40,577	\$ 41,089	\$	512
Transfers from Other Funds:					
General Fund	\$	85	\$ 85	\$	-
Highway User Tax Distribution	•	15,443	15,187		(256)
Special Revenue Fund		3,381	2,821		(560)
Total Transfers from Other Funds:	\$	18,909	\$ 18,093	\$	(816)
Total Hallow New Cases Cases	***************************************				(0.0.1)
Total Net Revenues and Transfers-In	\$	59,486	\$ 59,182	\$	(304)
Expenditures and Transfers-Out					
Department of Natural Resources					
Departmental Appropriations	\$	58,346	\$ 57,316	\$	1,030
Electronic Licensing		747	747		-
Land & Water Conservation - Local		925	925		•
Land & Water Conservation - State		596	596		-
Land Acquisition - Fisheries		52	52		-
Land Acquisition - Forest		41	41		-
Land Acquisition - Parks		2	2		-
Land Acquisition - SNA		34	34		-
Land Acquisition - Wildlife		6	6		-
Off-Highway Vehicle Damage		44	44		-
Off-Highway Vehicle Recreation		8	 8		1.000
Total Department of Natural Resources	\$	60,801	\$ 59,771	\$	1,030
Minn Conservation Corps				_	
Departmental Appropriations	\$	490	\$ 490	\$	<u></u>
Zoological Board					
Departmental Appropriations	\$	124	\$ 124	\$	-
Total Expenditures and Transfers-Out	\$	61,415	\$ 60,385	s	1,030
Excess of Revenues and Transfers-In Over (Under) Expenditures and Transfers-Out	\$	(1,929)	\$ (1,203)	\$	726

	Budget		 Actual		Variance
Budgetary Fund Balance, Beginning	\$	22,037	\$ 22,037	\$	-
Prior Year Adjustments		-	860		860
Estimated Appropriation Cancel		-	 		
Budgetary Fund Balance, Ending	\$	20,108	\$ 21,694	\$	1,586
Less: Appropriation Carryover		-	5,348		(5,348)
Less: Budgetary Reserve		-	 -		_
Undesignated Fund Balance, Ending	\$	20,108	\$ 16,346	\$	(3,762)

		Budget		Actual	V	ariance
Net Revenues and Transfers-In						
Net Revenues:						
Sales & Use Tax Departmental Earnings Federal Revenues Licenses and Fees Investment Income Other Revenues Total Net Revenues:	\$ 	9,604 6,124 17,300 52,553 559 283 86,423	\$ \$	9,603 6,088 18,400 52,244 711 444 87,490	\$	(1) (36) 1,100 (309) 152 161 1,067
Transfers from Other Funds:	-					
General Fund	\$	1,037	\$	1,307	\$	270
Total Net Revenues and Transfers-In	\$	87,460	\$	88,797	\$	1,337
Expenditures and Transfers-Out						
Department of Natural Resources Departmental Appropriations Electronic Licensing Emergency Deer Feeding Program Wild Rice Licenses Total Department of Natural Resources	\$ 	87,064 2,674 708 35 90,481	\$ 	87,056 2,633 708 35 90,432	\$ \$	8 41 - - 49
Total Expenditures and Transfers-Out	\$	90,481	\$	90,432	\$	49
Excess of Revenues and Transfers-In Over (Under) Expenditures and Transfers-Out	\$	(3,021)	\$	(1,635)	\$	1,386
Budgetary Fund Balance, Beginning Prior Year Adjustments Estimated Appropriation Cancel	\$	25,517 - -	\$	25,517 743 -	\$	- 743 -
Budgetary Fund Balance, Ending Less: Appropriation Carryover	\$	22,496 - -	\$	24,625 1,348	\$	2,129 (1,348)
Less: Budgetary Reserve Undesignated Fund Balance, Ending	\$	22,496	\$	23,277	\$	781

	 Budget	 Actual	Variance		
Net Revenues and Transfers-In					
Net Revenues:					
Departmental Services Investment Income Other Revenues Taxes	\$ 20,561 666 660 32,115	\$ 19,546 817 678 32,084	\$	(1,015) 151 18 (31)	
Total Net Revenues:	\$ 54,002	\$ 53,125	\$	(877)	
Transfers from Other Funds:					
General Fund	\$ -	\$ 100	\$	100	
Total Net Revenues and Transfers-In	\$ 54,002	\$ 53,225	\$	(777)	
Expenditures and Transfers-Out					
Attorney General Departmental Appropriations	\$ 60	\$ 60	\$	-	
Department of Public Safety Departmental Appropriations	\$ 49	\$ 49	\$	-	
Department of Revenue  Departmental Appropriations	\$ 313	\$ 313	\$	-	
Environmental Assistance Departmental Appropriations	\$ 16,370	\$ 16,370	\$	-	
Pollution Control Agency Departmental Appropriations Statewide Indirect Costs	\$ 44,511 86	\$ 44,377 86	\$	134 -	
Total Pollution Control Agency	\$ 44,597	\$ 44,463	s	134	
Total Expenditures and Transfers-Out	\$ 61,389	\$ 61,255	\$	134	
Excess of Revenues and Transfers-In Over (Under) Expenditures and Transfers-Out	\$ (7,387)	\$ (8,030)	\$	(643)	

	 Budget	 Actual	Variance		
Budgetary Fund Balance, Beginning	\$ 39,110	\$ 39,110	\$	-	
Prior Year Adjustments	-	176		176	
Estimated Appropriation Cancel	 	 -			
Budgetary Fund Balance, Ending	\$ 31,723	\$ 31,256	\$	(467)	
Less: Appropriation Carryover	-	938		(938)	
Less: Budgetary Reserve	 -	 -		-	
Undesignated Fund Balance, Ending	\$ 31,723	\$ 30,318	\$	(1,405)	

		Budget	***************************************	Actual		/ariance
Net Revenues and Transfers-In						
Net Revenues:						
Taxes Departmental Earnings Investment Income	\$	775 180 685	\$	702 217 859	\$	(73) 37 174
Other	\$	22,086 23,726	s	28,383 30,161	s	6,297 6,435
Total Net Revenues:	Ų	20,720	<u> </u>	00,101		
Transfers from Other Funds:						
Closed Landfill Investment Fund Environmental Fund Petroleum Tank Release Cleanup Total Transfers from Other Funds:	\$ 	17,560 10,461 28,021	\$ 	6,728 8,912 8,204 23,844	\$ \$	6,728 (8,648) (2,257) (4,177)
	\$	51,747	s	54,005	s	2,258
Total Net Revenues and Transfers-In	<u> </u>	51,747	J	34,003	<u> </u>	2,200
Expenditures and Transfers-Out						
Attorney General Departmental Appropriations	\$	123	\$	123	\$	-
Department of Agriculture Departmental Appropriations Remediation Actions Total Department of Agriculture	\$ \$	349 1,478 1,827	\$ 	349 1,478 1,827	\$ 	<u>-</u>
Department of Health						
Departmental Appropriations	\$	221	\$	221	\$	-
Department of Natural Resources Departmental Appropriations Remediation Actions Total Department of Natural Resources	\$ \$	86 678 764	\$ 	86 678 764	\$ 	-
Dept. of Employment & Economic Development Departmental Appropriations	\$	700	\$	700	\$	-
Pollution Control Agency Departmental Appropriations Contingencies and Reimbursements Dry Cleaner Environmental Resp Hazardous Waste Fees	\$	41,560 52 593 15,084	\$	41,360 52 593 15,084	\$	200 - - -

	***************************************	Budget	<b></b>	Actual	Variance		
Statewide Indirect Costs Total Pollution Control Agency	\$	117 57,406	\$	117 57,206	\$	200	
Total Expenditures and Transfers-Out	\$	61,041	\$	60,841	\$	200	
Excess of Revenues and Transfers-In Over (Under) Expenditures and Transfers-Out	\$	(9,294)	\$	(6,836)	\$	2,458	
Budgetary Fund Balance, Beginning Prior Year Adjustments Estimated Appropriation Cancel	\$	30,766 - -	\$	30,766 5,062	\$	5,062 -	
Budgetary Fund Balance, Ending Less: Appropriation Carryover Less: Budgetary Reserve	\$	21,472	\$	28,992 9,698	\$	7,520 (9,698)	
Undesignated Fund Balance, Ending	\$	21,472	\$	19,294	\$	(2,178)	

	•	Budget	 Actual		'ariance
Net Revenues and Transfers-In Net Revenues:					
Investment Income Other Revenues Total Net Revenues:	\$ 	583 110,210 110,793	\$  1,138 112,668 113,806	\$ 	555 2,458 3,013
Transfers from Other Funds:					
Other Revenues	\$	-	\$ 13	\$	13
Total Net Revenues and Transfers-In	\$	110,793	\$ 113,819	\$	3,026
Expenditures and Transfers-Out					
Administrative Hearings Departmental Appropriations	\$	7,326	\$ 7,326	\$	-
Department of Commerce Departmental Appropriations	\$	758	\$ 758	\$	-
Department of Labor and Industry Departmental Appropriations Assigned Risk	\$ 	97,218 1,889 99,107	\$  97,218 1,889 99,107	\$ 	- -
Total Department of Labor and Industry  Workers Comp Court of Appeals	Ÿ	99,101	 00,107		
Departmental Appropriations	\$	1,470	\$ 1,470	\$	-
Total Expenditures and Transfers-Out	\$	108,661	\$ 108,661	s	-
Excess of Revenues and Transfers-In Over (Under) Expenditures and Transfers-Out	\$	2,132	\$ 5,158	\$	3,026
Budgetary Fund Balance, Beginning Prior Year Adjustments	\$	18,877	\$ 18,877 74	\$	- 74
Estimated Appropriation Cancel Budgetary Fund Balance, Ending Less: Appropriation Carryover	\$	21,009	\$ 24,109 1,747	\$	3,100 (1,747)
Less: Budgetary Reserve Undesignated Fund Balance, Ending	\$	21,009	\$ 22,362	\$	1,353

	and constructions of the construction of the c	Budget		Actual	Variance		
Net Revenues and Transfers-In Net Revenues:							
Departmental Services Investment Income Other Revenues Taxes Total Net Revenues:	\$	31,991 1,675 70 406,774 440,510	\$ 	22,867 6,509 28 410,014 439,418	\$	(9,124) 4,834 (42) 3,240 (1,092)	
Total Net Revenues and Transfers-In	\$	440,510	s	439,418	\$	(1,092)	
Expenditures and Transfers-Out							
Dentistry Board Departmental Appropriations	\$	66	\$	66	\$	-	
Department of Health Departmental Appropriations	\$	6,357	\$	6,350	\$	7	
Department of Human Services Departmental Appropriations	\$	273,444	\$	272,908	\$	536	
Department of Revenue Departmental Appropriations	\$	1,837	\$	1,837	\$	-	
Finance Non-Operating Departmental Appropriations	\$	238,764	\$	238,764	\$	-	
Legislature Departmental Appropriations	\$	128	\$	128	\$	-	
Revenue Intergovernmental Payments Departmental Appropriations	\$	191	\$	191	\$	-	
University of Minnesota Health Care Access	\$	2,157	\$	2,157	\$	-	
Total Expenditures and Transfers-Out	\$	522,944	\$	522,401	\$	543	

	***************************************	Budget	***************************************	Actual	Variance	
Excess of Revenues and Transfers-In Over (Under) Expenditures and Transfers-Out	\$	(82,434)	\$	(82,983)	\$	(549)
Budgetary Fund Balance, Beginning Prior Year Adjustments Estimated Appropriation Cancel	\$	136,968 - -	\$	136,968 147	\$	- 147 -
Budgetary Fund Balance, Ending Less: Appropriation Carryover Less: Budgetary Reserve	\$	54,534 - -	\$	54,132 543	\$	(402) (543)
Undesignated Fund Balance, Ending	\$	54,534	\$	53,589	\$	(945)

	Original Budget		••••	Budget		Actual		Variance
Net Revenues and Transfers-In								
Net Revenues:								
Motor Vehicle Excise Tax	\$	134,719	\$	122,120	\$	119,486	\$	(2,634)
Total Net Revenues and Transfers-In	\$	134,719	\$	122,120	\$	119,486	\$	(2,634)
Expenditures and Transfers-Out								
Metropolitan Council Transport Transit Programs	\$	120,000	\$	119,486	\$	119,486	\$	-
Total Expenditures and Transfers-Out	\$	120,000	\$	119,486	\$	119,486	\$	_
Excess of Revenues and Transfers-In Over (Under) Expenditures and Transfers-Out	\$	14,719	\$	2,634	\$	-	\$	(2,634)
Budgetary Fund Balance, Beginning, as Reported Prior Period Adjustments	\$	-	\$	-	\$	-	\$	-
Budgetary Fund Balance, Beginning, as Restated	\$	_	\$	-	\$	-	\$	-
Budgetary Fund Balance, Ending		14,719	\$	2,634	\$	-	\$	(2,634)
Less: Appropriation Carryover Less: Budgetary Reserve		-		-		-		-
Undesignated Fund Balance, Ending	\$	14,719	\$	2,634	\$		\$	(2,634)

	Origin	al Budget	Budget		Actual			Variance
Net Revenues and Transfers-In Net Revenues:								
Motor Vehicle Excise Tax	\$	8,960	\$	8,122	\$	7,947	\$	(175)
Total Net Revenues and Transfers-In	\$	8,960	\$	8,122	\$	7,947	\$ <u></u>	(175)
Expenditures and Transfers-Out								
Department of Transportation Transit Programs	\$	9,067	\$	8,957	\$	8,957	\$	-
Total Expenditures and Transfers-Out	\$	9,067	s	8,957	s	8,957	\$ <u></u>	_
Excess of Revenues and Transfers-In Over (Under) Expenditures and Transfers-Out	\$	(107)	\$	(835)	\$	(1,010)	\$	(175)
Budgetary Fund Balance, Beginning Prior Year Adjustments		1,040 -		1,040 -		1,040 -		-
Estimated Appropriation Cancel Budgetary Fund Balance, Ending Less: Appropriation Carryover Less: Budgetary Reserve	\$	933	s	205	\$	30	\$	(175)
Undesignated Fund Balance, Ending	\$	933	s	205	\$	30	s	(175)
Add: Designated for Nonappropriated Fund Purposes		*		_	·······			_
Total Unreserved Fund Balance, Ending	\$	933	\$	205	\$	30	\$_	(175)