



March 10, 2014

**TO:** Representative Paul Thissen, Speaker of the House  
Senator Tom Bakk, Senate Majority Leader  
Representative Kurt Daudt, House Minority Leader  
Senator David Hann, Senate Minority Leader

**FR:** James Schowalter  
Commissioner, Minnesota Management & Budget

**RE:** **Governor's FY 2014-15 Supplemental Budget Recommendations**

The purpose of this letter is to officially transmit Governor Dayton's proposed supplemental budget for FY 2014-15. The Governor's general fund recommendations are based upon the February 2014 forecast that projects a \$1.233 billion available general fund balance for the end of the current biennium. The Governor is proposing general fund budget changes that total \$778 million. Additionally, the Governor is recommending that any general fund balance remaining at the end of the 2014 legislative session be transferred to the budget reserve. Under the Governor's proposal, \$456 million would be transferred to the reserve.

#### **FY 2014-15 Proposed Budget Changes**

The Governor's supplemental budget maintains a balanced budget for the current biennium. FY 2014-15 recommended changes include \$613 million in tax reductions, credits and other revenues changes and a limited \$165 million increase in general fund spending for essential items.

#### **FY 2014-15 General Fund Recommendations**

(\$ in millions)

<b>Forecast Balance</b>	<b>\$1,233</b>
Tax and Revenue Change	(613)
Spending Change	<u>164</u>
<i>Total – Recommended Changes</i>	<i>\$778</i>
Remaining Balance to Budget Reserve	\$456

The Governor is recommending tax reductions and credits totaling \$616 million in the current biennium for businesses, individuals and families, and local governments.

- Middle class tax cuts (\$301 million)
- Business tax cuts (B2B) (\$232 million)
- Gift and estate tax reductions (\$43 million)
- Local government tax reductions (\$25 million)
- Angel investment tax credit (\$15 million)

The \$164 million in recommended spending changes are what the Governor considers essential and important budget fixes needed in the current biennium. Primary among these are:

- \$20 million in low-income home energy assistance program (LIHEAP) funding already signed into law
- \$3.5 million to fully fund the cost of reduced price school lunch program with state aid
- \$3.0 million in additional debt service costs for the Governor's 2014 bonding bill recommendations
- \$64 million for a 4 percent increase to home and community-based service (HCBS) providers
- \$66 million to provide targeted budget increases for the Department of Corrections, Department of Human Services, MN State Colleges and Universities and the University of Minnesota.

The recommendations will reduce the projected structural balance in FY 2016-17 by \$1.413 billion. Under the Governor's plan, a general fund balance of \$1.186 billion is projected for the next biennium before inflation and other potential spending pressures are considered.

### **Budget Reserve**

The Governor recommends any remaining general fund balance, after reflecting any revenue or expenditure changes enacted in the 2014 legislative session, be transferred to the budget reserve. Under the Governor's proposal, the budget reserve would increase by \$456 million, bringing the total to \$1.117 billion. With this increase, the budget reserve and cash flow account totals are equal to 3.7 percent of revised FY 2014-15 general fund revenues. The Governor is recommending that we maintain sufficient reserves to manage our risks in the remaining months in this biennium, as well as the next biennium.

### **Non-General Fund Recommendations**

The Governor is also recommending a limited number of changes in other state funds. In total, other fund revenue increases by \$1 million and spending increases by \$87 million, with the difference coming from existing fund balances. The recommendations represent a mix of both on-going and one-time items. The net cost of these non-general fund proposals projected through FY 2016-17 is \$43 million. The primary FY 2014-15 recommendations are:

- \$46 million in trunk highway funding for targeted road operations and maintenance, upgrades to Highway 14 and funds for the Stillwater lift bridge
- \$18 million in 911 fund authorizations for emergency communications network funding
- \$8 million for the Community Addiction Recovery Enterprise (C.A.R.E) program

### **Supplemental Budget Materials**

There are two attachments to the Governor's supplemental budget recommendations. Fund balance comparisons -- two general fund balance sheet comparisons show recommended general fund revenues and expenditures compared to the February 2014 forecast for both the current biennium and the planning estimates. Budget changes—detailed descriptions of individual proposals are provided for all changes, by omnibus bill, agency, item and fund.

I expect that a supplemental budget bill and any pieces of legislation necessary to implement the Governor's plan will begin to be delivered by the end of the week. Individual agency staff, as well as MMB executive budget officers, are prepared to answer any questions you may have on the recommendations.

cc: Senate Richard Cohen, Senate Finance Chair  
Representative Lyndon Carlson Sr., House Ways and Means Chair  
Bill Marx, House Chief Fiscal Analyst  
Eric Nauman, Senate Chief Fiscal Analyst

## Governor's 2014 Supplemental Budget Recommendations

### All Funds by Omnibus Bill and Agency

(Dollars in Thousands)

		2014	2015	2016	2017
<b><u>Tax Policy</u></b>					
<b>Tax Policy</b>					
<b>Middle Class Tax Cuts (Federal Conformity)</b>					
The Governor recommends middle class income tax cuts for over 1 million Minnesotans, including seniors, farmers, teachers, veterans, working families, and small businesses. This proposal includes conformity to federal tax laws including: marriage penalty relief; working family credit; child and dependent care credit; employer paid transit, education, and adoption assistance; phase-out of itemized deductions, and other provisions with a small state budget impact.					
General	Revenue	(\$56,725)	(\$244,470)	(\$214,705)	(\$224,885)
<b>Reducing Taxes For Minnesota Businesses (B2B)</b>					
The Governor recommends eliminating the sales tax on commercial repair and maintenance services, the sales tax on warehousing and storage services and the sales tax on telecommunications equipment. The effective date for the repeal of these taxes is April 1, 2014.					
General	Revenue	(\$31,400)	(\$200,300)	(\$216,300)	(\$233,000)
Arts & Cultural Heritage Fund	Revenue	(\$386)	(\$2,291)	(\$2,469)	(\$2,666)
Clean Water Fund	Revenue	(\$561)	(\$3,828)	(\$4,125)	(\$4,455)
Outdoor Heritage Fund	Revenue	(\$561)	(\$3,828)	(\$4,125)	(\$4,455)
Parks And Trails Fund	Revenue	(\$242)	(\$1,653)	(\$1,781)	(\$1,924)
<b>Eliminating Gift Tax</b>					
The Governor recommends retroactive elimination of the gift tax, starting with gifts made after June 30, 2013.					
General	Revenue	(\$5,600)	(\$12,100)	(\$14,500)	(\$18,200)

## Governor's 2014 Supplemental Budget Recommendations

### All Funds by Omnibus Bill and Agency

(Dollars in Thousands)

		2014	2015	2016	2017
<b>Tax Policy</b>					
<b>Simplifying Estate Tax</b>					
The Governor recommends simplification of the estate tax by gradually and uniformly raising the exemption amount from \$1 million to \$2 million over a five year period. This proposal also creates graduated rates that are not tied to pre-2001 federal law, which removes the "bubble" rate of 41 percent on taxable estate values between \$1 million and \$1.093 million.					
General	Revenue	\$0	(\$25,000)	(\$47,800)	(\$63,800)
<b>Reducing Taxes for Local Governments</b>					
The Governor recommends providing a sales tax exemption for joint powers, special districts, and instrumentalities. The current sales tax exemption for cities and counties added in the 2013 legislative session included cities, counties or townships and did not include these local government entities.					
General	Revenue	\$0	(\$24,700)	(\$27,400)	(\$27,800)
Arts & Cultural Heritage Fund	Revenue	\$0	(\$277)	(\$316)	(\$632)
Clean Water Fund	Revenue	\$0	(\$462)	(\$528)	(\$1,056)
Outdoor Heritage Fund	Revenue	\$0	(\$462)	(\$528)	(\$1,056)
Parks And Trails Fund	Revenue	\$0	(\$200)	(\$228)	(\$456)
<b>Increase Threshold for Non-Profit Fundraising</b>					
The Governor recommends an increase to the dollar threshold for certain non-profits on fundraising sales from \$10,000 to \$20,000. Under this proposal, sales tax applies only to the amount over the threshold.					
General	Revenue	\$0	(\$170)	(\$170)	(\$170)
Arts & Cultural Heritage Fund	Revenue	\$0	(\$2)	(\$2)	(\$2)
Clean Water Fund	Revenue	\$0	(\$3)	(\$3)	(\$3)
Outdoor Heritage Fund	Revenue	\$0	(\$3)	(\$3)	(\$3)
Parks And Trails Fund	Revenue	\$0	(\$1)	(\$1)	(\$1)

**Governor's 2014 Supplemental Budget Recommendations**

**All Funds by Omnibus Bill and Agency**

(Dollars in Thousands)

		2014	2015	2016	2017
<b>Tax Policy</b>					
<b>Exempt Production Components from Property Tax and Provide Transition Aid</b>					
<p>The Governor recommends exempting from property tax components primarily used in the production process at facilities for biofuels, alcoholic beverages, and dairy products. This proposal also provides transition aid to the estimated 3 local units of government who would experience a 5% reduction of tax base (or greater) due to this law change. This proposal is a response to the Report and Study on Business Production Report.</p>					
General	Expenditure	\$0	\$0	\$0	\$160
General	Revenue	\$0	\$0	\$0	\$0

**Totals For: Tax Policy**

<b>General</b>	<b>Revenue</b>	<b>(\$93,725)</b>	<b>(\$506,740)</b>	<b>(\$520,875)</b>	<b>(\$567,855)</b>
<b>General</b>	<b>Expenditure</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$160</b>
<b>Arts &amp; Cultural Heritage Fund</b>	<b>Revenue</b>	<b>(\$386)</b>	<b>(\$2,570)</b>	<b>(\$2,787)</b>	<b>(\$3,300)</b>
<b>Clean Water Fund</b>	<b>Revenue</b>	<b>(\$561)</b>	<b>(\$4,293)</b>	<b>(\$4,656)</b>	<b>(\$5,514)</b>
<b>Outdoor Heritage Fund</b>	<b>Revenue</b>	<b>(\$561)</b>	<b>(\$4,293)</b>	<b>(\$4,656)</b>	<b>(\$5,514)</b>
<b>Parks And Trails Fund</b>	<b>Revenue</b>	<b>(\$242)</b>	<b>(\$1,854)</b>	<b>(\$2,010)</b>	<b>(\$2,381)</b>

# Governor's 2014 Supplemental Budget Recommendations

## All Funds by Omnibus Bill and Agency

(Dollars in Thousands)

		2014	2015	2016	2017
<b><u>Education Bill Area</u></b>					
<b>Education</b>					
<b>Fully Fund Reduced Price Lunch</b>					
<p>The Governor recommends fully funding the cost of the reduced price school lunch program with state aid. Nearly 9 million reduced price lunches are served each year in Minnesota schools. This recommendation would allow all students currently participating in the reduced price lunch program to receive lunch for free. On a per meal basis, this increases the reimbursement to school districts for reduced price school lunches by \$0.40, which is the cost of a student's reduced price fee.</p>					
General	Expenditure	\$0	\$3,519	\$3,590	\$3,662
<b>PSEO Formula Correction</b>					
<p>The Governor recommends a correction to the Post Secondary Enrollment Options (PSEO) funding formula, which was inadvertently not updated to reflect the change in pupil unit weights during the 2013 legislative session. The 2013 omnibus Education bill established a new pupil weighting system. The secondary pupil unit weight was reduced from 1.3 to 1.2, however, the PSEO formula calculation in law relies on the previous higher weight. Correcting this error will result in savings to the general fund.</p>					
General	Expenditure	\$0	(\$2,694)	(\$2,705)	(\$2,739)
<b>Clarify Funding Legislation Enacted in 2013</b>					
<p>The Governor recommends clarifying language to resolve problems with the implementation of the 2013 omnibus Tax and Education bills. A number of provisions in the bills are unclear, appear to conflict with legislative intent, or would result in non-sensical formula calculations. Although some issues were temporarily resolved by letters to and from committee chairs and the department, changes in law are needed to conform with current interpretation. Without corrections and clarifications, calculations relating to a number of education funding formulas such as declining enrollment, location equity, referendum aid, transition aid, alternative compensation, achievement and integration, and special education aid will cost the general fund \$32 million in FY2014-15 and \$36.5 million in FY16-17.</p>					
General	Expenditure	\$0	\$0	\$0	\$0

## Governor's 2014 Supplemental Budget Recommendations

### All Funds by Omnibus Bill and Agency

(Dollars in Thousands)

		2014	2015	2016	2017
<b>Education</b>					
<b>Interstate Compact on Educational Opportunity for Military Children</b>					
<p>The Governor recommends that Minnesota enter the Interstate Compact on Educational Opportunities for Military Families. The purpose of the compact is to remove barriers to educational success imposed on children of military families because of frequent moves and deployment of their parents. Minnesota is one of only four states in the US that are not members of the compact. The Governor recommends the annual dues of \$2 thousand be paid from the existing Minnesota Department of Education operating budget.</p>					
General	Expenditure	\$0	\$0	\$0	\$0

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#### Adult Basic Education Changes

The Governor recommends changes to the formula for Adult Basic Education (ABE). First, the recommendation would raise the cap on the percentage of total supplemental services aid in the ABE program. Supplemental services aid is used to fund professional development and volunteer services grants, and this recommendation would allow funding to continue at current levels. The recommendation would involve changing the cap reference in the ABE statute from 20% of total supplemental services aid to 40%. This change would permit supplemental service grants to a single organization of up to 40% of total supplemental services aid, rather than 20%. Second, this recommendation would align the Adult Basic Education (ABE) formula with current US Census data. The current ABE formula relies on data that is no longer collected by the US Census Bureau. Finally, this recommendation would change the set-aside for supplemental service grants for Adult Basic Education (ABE) from 2% to 3% of the appropriation.

General	Expenditure	\$0	\$0	\$0	\$0
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**Governor's 2014 Supplemental Budget Recommendations**

**All Funds by Omnibus Bill and Agency**

(Dollars in Thousands)

		2014	2015	2016	2017
<b>State Academies</b>					
<b>Operating Increase</b>					
<p>The Governor recommends a \$300,000 increase to the base appropriation for the Minnesota State Academies in FY2015. In recent years funding for the Academies has not kept pace with increases in the general education funding formula even though cost pressures at the Academies are similar to districts.</p>					
General	Expenditure	\$0	\$300	\$300	\$300

**Special Education Aid for One on One Licensed, Certified, Professionals**

The Governor recommends a change in statute to allow the Minnesota State Academies to bill resident districts for partial reimbursement for one on one licensed and or certified professionals (for example: tactile interpreters for blind and deaf students, nurses for students with intensive medical needs). One on one professional support is required to meet some students' Individualized Education Plans (IEPs). Currently the cost for these professionals is absorbed by the Academies general fund appropriation. These costs are difficult to plan for and can be significant. By adjusting the Academies statute these costs will be covered through Special Education billing.

Restricted Misc Special Rev	Expenditure	\$0	\$202	\$397	\$397
Restricted Misc Special Rev	Revenue	\$0	\$202	\$397	\$397

**Totals For: Education Bill Area**

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**Governor's 2014 Supplemental Budget Recommendations**

**All Funds by Omnibus Bill and Agency**

(Dollars in Thousands)

2014 2015 2016 2017

**Higher Education**

**Higher Education, Office of**

**Increase Tuition Maximums and Living/Miscellaneous Expense Allowance in the MN State Grant Program**

The Governor recommends permanently increasing the living and miscellaneous expense (LME) allowance and tuition fee maximums in the Minnesota State Grant Program. This would increase the LME allowance for all students from \$7,900 to \$8,300 and the tuition fee maximum from \$13,000 to \$13,620, matching tuition at the states most expensive public four-year institution. These changes can be accommodated using the projected balance in the State Grant Fund in FY 2015 with no additional appropriation.

General	Revenue	\$0	\$0	\$0	\$0
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**Repeal of Rules for Postsecondary Child Care Grant Maximum Award Chart**

The Governor recommends repealing the maximum award language for the Postsecondary Child Care Grant program to allow the Office of Higher Education greater flexibility in adjusting grant requirements to fully utilize the appropriation within a biennium. With this flexibility, the Office of Higher Education plans to increase the income cap from 130% of current federal poverty guidelines to 185%, which aligns with reduced price lunch eligibility in K-12 schools. This will increase the pool of eligible students and increase the number of childcare grants provided.

General	Expenditure	\$0	\$0	\$0	\$0
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**University Of Minnesota**

**Operating Increase**

The Governor recommends increasing the University of Minnesota Operations and Maintenance appropriation by \$5 million dollars in fiscal year 2015 only to allow the University to address immediate and critical financial challenges. The Governor recommends that these funds be directed to the Duluth campus to preserve strong academic programs and student service levels.

General	Expenditure	\$0	\$5,000	\$0	\$0
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**Governor's 2014 Supplemental Budget Recommendations**

**All Funds by Omnibus Bill and Agency**

(Dollars in Thousands)

		2014	2015	2016	2017
<b>State Colleges and Universities</b>					
<b>Operating Increase</b>					
<p>The Governor recommends a \$17 million increase in base funding for the Minnesota State Colleges and Universities beginning in FY 2015. Tuition rates are currently frozen for MnSCU students through the 2014-15 academic year. This has limited the ability of MnSCU to fund compensation for faculty at a level commensurate with other state contracts. These funds will help MnSCU meet compensation needs in order to retain high quality faculty and staff. The Governor also recommends providing MnSCU with increased flexibility for the use of these funds by eliminating restrictive language in law.</p>					
General	Expenditure	\$0	\$17,000	\$17,000	\$17,000
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<b>Totals For: Higher Education</b>					
<b>General</b>	<b>Revenue</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>General</b>	<b>Expenditure</b>	<b>\$0</b>	<b>\$22,000</b>	<b>\$17,000</b>	<b>\$17,000</b>

## Governor's 2014 Supplemental Budget Recommendations

### All Funds by Omnibus Bill and Agency

(Dollars in Thousands)

		2014	2015	2016	2017
<b><u>Health and Human Services</u></b>					
<b>Human Services</b>					
<b>Coordination of Benefits Project</b>					
<p>The Governor recommends gaining access to a national registry of health insurance coverage. This access will enable the state's public health care programs to recover payments for services covered by third party insurance policies, and to avoid making such payments in the future. The state already has a similar process for services covered by Minnesota based insurance policies. Under this proposal, the agency will gain access to coverage information for insurers based in other states.</p>					
General	Expenditure	\$0	\$81	\$148	\$148
General	Revenue	\$0	\$175	\$350	\$357
<b>Health Care Payment Modernization</b>					
<p>The Governor recommends upgrading the agency's payment system for medical services to ensure providers can continue to be paid when a federally-required change in diagnosis and procedure coding takes effect in October 2014. This upgrade will also update the rates paid for fee-for-service inpatient hospital services to better reflect the current patient population and to account for developments that have occurred since the last update in 2007, including changes in treatment patterns and technology.</p>					
General	Expenditure	\$0	\$0	\$0	\$0
<b>HCBS 4% Rate Increase for Providers, with Quality Component</b>					
<p>The Governor recommends a four percent increase for home and community-based service (HCBS) providers effective July 1, 2014 aimed at increasing worker compensation and quality of care. To maintain 1 percent of the increase, providers must submit a quality improvement plan. This proposal also instructs providers to use 75 percent of the increase for worker compensation and benefits.</p>					
General	Expenditure	\$0	\$64,322	\$74,698	\$79,529

## Governor's 2014 Supplemental Budget Recommendations

### All Funds by Omnibus Bill and Agency

(Dollars in Thousands)

		2014	2015	2016	2017
<b>Human Services</b>					
<b>HCBS PIPP &amp; Quality Add-On Correction</b>					
<p>The Governor recommends making additional home care providers, including personal care attendants, eligible for quality improvement programs enacted in the 2013 legislative session. The proposal clarifies that the department will determine the quality add-on rate increases by July 1, 2015 and limits the total increase to the equivalent of a one percent increase for all eligible providers. This proposal also removes funding for Essential Community Supports (ECS) grants that was appropriated twice in error. This does not affect the base funding for the ECS program.</p>					
General	Expenditure	(\$15)	(\$74)	\$281	\$812
<b>Jensen Settlement Compliance</b>					
<p>The Governor recommends the statewide adoption of positive supports as directed by the Jensen settlement. The courts ruled in December 2011 that the use of manual restraints and seclusion violated an individual's constitutional rights. This proposal funds new staff that will focus on training and assistance to providers and offering therapeutic follow-up for certain discharged clients from Minnesota Specialty Health System-Cambridge. Additionally, it provides funding to contract for training, producing web-based materials, and translating materials into multiple languages.</p>					
General	Expenditure	\$0	\$1,400	\$1,834	\$1,826
<b>Community First Services and Supports Policy &amp; Program Integrity Changes</b>					
<p>The Governor recommends continuing implementation of the Community First Services and Supports (CFSS) program in accordance with recent federal guidance. Changes include aligning CFSS with current policies regarding parents of minors and spouses as "direct support workers," which makes them eligible for payment from Medical Assistance (MA) and establishing policies regarding service design and delivery, billing, and program integrity. Additionally, this proposal adds consultation and financial management services for program recipients. This proposal is budget neutral, because the new services will be included in current projected expenditures for the MA program.</p>					
General	Expenditure	\$0	\$0	\$0	\$0

## Governor's 2014 Supplemental Budget Recommendations

### All Funds by Omnibus Bill and Agency

(Dollars in Thousands)

		2014	2015	2016	2017
<b>Human Services</b>					
<b>Andrew Residence Rate Adjustment</b>					
<p>The Governor recommends aligning statute with the current rate that Andrew Residence receives through the Group Residential Housing program (GRH). Andrew Residence is a facility that serves over 200 people with serious and persistent mental illness, who also need nursing home level of care. A recent review of rates showed that this facility was paid in excess of the current rate outlined in statute.</p>					
General	Expenditure	\$0	\$681	\$697	\$715
<b>Northstar Technical and Fiscal</b>					
<p>The Governor recommends bringing the Northstar Care program into alignment with recent federal guidance before this program commences in January 2015. Enacted last session, Northstar Care incentivized adoption by creating consistency of rates across foster care, relative custody care, and adoption. This proposal includes requiring that prospective relative custodians be licensed six months before their assistance payment can receive federal matching dollars.</p>					
General	Expenditure	\$0	(\$3)	(\$3)	\$6
<b>Background Study Enhancements</b>					
<p>The Governor recommends improving the process of completing background studies for workers in health and human services fields. This recommendation builds on work funded by a federal grant, and calls for the use of fingerprints, FBI record checks, and other systems to identify new criminal information at a national level. These changes will expedite background studies, and reduce the need for employers and applicants to complete repeat studies.</p>					
Federal	Expenditure	\$0	\$0	\$0	\$0

**Governor's 2014 Supplemental Budget Recommendations**

**All Funds by Omnibus Bill and Agency**

(Dollars in Thousands)

		2014	2015	2016	2017
<b>Human Services</b>					
<b>Correctional Employee Retirement Plan Changes</b>					
<p>The Governor recommends three policy changes related to the Correctional Employee Retirement Plan (CERP). The first will allow a small number of employees currently in CERP to remain in the plan when patients they care for are transitioned to new community settings. The second change clarifies the definition of the Minnesota Security Hospital in order to clarify which employees are eligible for CERP. Finally, this recommendation makes a new job title available to DHS's Direct Care and Treatment programs, which will allow them to recruit and hire employees at the right level of qualifications to most appropriately staff its treatment programs.</p>					
General	Expenditure	\$0	\$0	\$0	\$0

**Community Addiction Recovery Enterprise Deficiency Funding Request**

The Governor recommends providing bridge funding for a state operated program serving individuals with chemical dependencies, given an ongoing structural deficit in its enterprise fund. The Community Addiction Recovery Enterprise (C.A.R.E.) program provides inpatient and outpatient chemical dependency and substance abuse services for complex patients who cannot be served by other providers. Facilities are located in Anoka, Brainerd, Carlton, Fergus Falls, St. Peter, and Willmar. An annual operating deficit of \$5 million is caused by the current fee structure not covering the high cost of providing services to the C.A.R.E. population. \$2 million in General Fund resources are recommended to be used to cover this shortfall. DHS will augment these resources by repurposing \$8 million in current resources from chemical dependency administrative funds.

General	Transfer Out	\$1,000	\$1,000	\$0	\$0
Dhs Chemical Dependency Ser	Expenditure	\$5,000	\$5,000	\$0	\$0
Dhs Chemical Dependency Ser	Transfer In	\$5,000	\$5,000	\$0	\$0
Restricted Misc Special Rev	Transfer Out	\$4,000	\$4,000	\$0	\$0

## Governor's 2014 Supplemental Budget Recommendations

### All Funds by Omnibus Bill and Agency

(Dollars in Thousands)

		2014	2015	2016	2017
<b>Human Services</b>					
<b>State Operated Services Salary Supplement</b>					
<p>The Governor recommends an increase in compensation funding for the Department of Human Service's Direct Care and Treatment State Operated Services programs. State Operated Services provides residential and treatment programs and services for people with mental illness, developmental disabilities, chemical dependency, and traumatic brain injury who cannot be served by the private sector. The agency is experiencing compensation pressures due to negotiated salary increases, as well as increased costs of employer-paid benefits for current employees. This increase will allow the Direct Care and Treatment programs to meet these increasing personnel costs and continue to deliver care to their clients.</p>					
General	Expenditure	\$0	\$12,050	\$12,050	\$12,050
General	Revenue	\$0	\$2,050	\$2,050	\$2,050
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<b>Minnesota Sex Offender Program Salary Supplement</b>					
<p>The Governor recommends an increase in compensation funding for the Minnesota Sex Offender Program (MSOP). MSOP provides services to individuals who have been court-ordered to receive sex offender treatment. MSOP is experiencing compensation pressures due to negotiated salary increases, as well as increased costs of employer-paid benefits for current employees. This increase will allow the program to meet these increasing personnel costs and continue to deliver care to their clients.</p>					
General	Expenditure	\$0	\$1,177	\$1,177	\$1,177
General	Revenue	\$0	\$177	\$177	\$177
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<b>Minnesota Sex Offender Program Expert Review Costs</b>					
<p>The Governor recommends funding for a court ordered review of the Minnesota Sex Offender Program (MSOP). This review was ordered by Judge Donovan Frank in an opinion published February 20th, 2014. The review will be conducted by court appointed experts, and will include individual evaluations of the program's clients, as well as an overall evaluation of the operations, policies, and procedures of MSOP. DHS is responsible for covering the cost of the evaluation.</p>					
General	Expenditure	\$3,000	\$0	\$0	\$0

## Governor's 2014 Supplemental Budget Recommendations

### All Funds by Omnibus Bill and Agency

(Dollars in Thousands)

		2014	2015	2016	2017
<b>Health</b>					
<b>Integrated Licensing Structure for MDH Home Care and DHS HCBS Providers</b>					
<p>The Governor recommends establishing a single integrated regulatory system for long term care providers who operate both as home care providers and home and community based service (HCBS) providers. Instead of requiring a separate license for each service, providers will only need to get a home care license with an HCBS designation issued through the Department of Health. The home care license with the HCBS designation will be less expensive and less burdensome for providers than having to get two separate licenses.</p>					
State Government Special Rev	Expenditure	\$0	\$12	\$31	\$31
State Government Special Rev	Revenue	\$0	\$0	\$31	\$36
<b>Food, Pools, and Lodging Regulations</b>					
<p>The Governor recommends appropriating funds from the State Government Special Revenue (SGSR) fund to cover the cost of regulating food, beverage, pool, and lodging establishments in the City of Saint Paul. There is no fee increase associated with this proposal. Fee revenue currently being collected from establishments in Saint Paul will offset the cost of this appropriation increase.</p>					
State Government Special Rev	Expenditure	\$670	\$648	\$648	\$648
<b>Spoken Language Health Interpreters</b>					
<p>The Governor recommends increasing funding for the agency's spoken language health interpreter registration program. Spoken language health interpreters provide language access services such as interpretation and translation, which are necessary for patients with limited English proficiency to communicate with health care providers. This increase will allow for improvements to the program, including additional staff time to assist interpreters in becoming listed on the roster. There is no increase in fees associated with this proposal. Fee revenue currently being collected from interpreters will offset the cost of this appropriation increase.</p>					
State Government Special Rev	Expenditure	\$0	\$48	\$48	\$48



**Governor's 2014 Supplemental Budget Recommendations**

**All Funds by Omnibus Bill and Agency**

(Dollars in Thousands)

		2014	2015	2016	2017
<b>Health</b>					
<b>Litigation Expenses and HCAF Technical Correction</b>					
<p>The Governor recommends a one-time appropriation to pay the recently finalized settlement costs for a lawsuit (Bearder v. MDH) relating to the agency's Newborn Screening Program. The settlement calls for the state to pay \$975,000 in FY2014 to cover a portion of the plaintiffs' legal fees. The settlement agreement does not award any damages to the plaintiffs. The settlement cost is paid for with savings in the Health Care Access Fund from a technical correction to eliminate a duplicate appropriation in the 2013 health and human services finance bill.</p>					
Health Care Access	Expenditure	(\$25)	(\$1,000)	(\$1,000)	(\$1,000)

**MDH Technical Corrections**

The Governor recommends correcting drafting errors contained in the 2013 health and human services finance bill. These changes will reclassify spending in the proper fiscal year, increase the agency's appropriations in the State Government Special Revenue fund to allow the agency access to revenues being collected under current law, and remove an erroneous direct appropriated amount in a fund that is not directly appropriated.

General	Expenditure	\$0	\$0	\$0	\$0
State Government Special Rev	Expenditure	\$147	\$0	\$0	\$0

**Totals For: Health and Human Services**

<b>General</b>	<b>Revenue</b>	<b>\$0</b>	<b>\$2,402</b>	<b>\$2,577</b>	<b>\$2,584</b>
<b>General</b>	<b>Expenditure</b>	<b>\$2,985</b>	<b>\$79,634</b>	<b>\$90,882</b>	<b>\$96,263</b>
<b>General</b>	<b>Transfer Out</b>	<b>\$1,000</b>	<b>\$1,000</b>	<b>\$0</b>	<b>\$0</b>
<b>Federal</b>	<b>Expenditure</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Dhs Chemical Dependency Serv</b>	<b>Transfer In</b>	<b>\$5,000</b>	<b>\$5,000</b>	<b>\$0</b>	<b>\$0</b>
<b>Dhs Chemical Dependency Serv</b>	<b>Expenditure</b>	<b>\$5,000</b>	<b>\$5,000</b>	<b>\$0</b>	<b>\$0</b>
<b>Health Care Access</b>	<b>Expenditure</b>	<b>(\$25)</b>	<b>(\$1,000)</b>	<b>(\$1,000)</b>	<b>(\$1,000)</b>
<b>Restricted Misc Special Rev</b>	<b>Transfer Out</b>	<b>\$4,000</b>	<b>\$4,000</b>	<b>\$0</b>	<b>\$0</b>
<b>State Government Special Rev</b>	<b>Revenue</b>	<b>\$0</b>	<b>\$0</b>	<b>\$31</b>	<b>\$36</b>
<b>State Government Special Rev</b>	<b>Expenditure</b>	<b>\$817</b>	<b>\$708</b>	<b>\$727</b>	<b>\$727</b>

**Governor's 2014 Supplemental Budget Recommendations**

**All Funds by Omnibus Bill and Agency**

(Dollars in Thousands)

		2014	2015	2016	2017
<b><u>Environment and Agriculture</u></b>					
<b>Natural Resources</b>					
<b>Game and Fish Omnibus Bill</b>					
<p>The Governor recommends a variety of technical game and fish provisions. The proposal includes corrections to some lifetime licenses and corrections to resident and nonresident youth bear licenses, which will result in decreased fee revenue.</p>					
Game And Fish (Operations)	Revenue	\$0	(\$25)	(\$23)	(\$23)
Lifetime Fish & Wildlife Trust	Revenue	\$0	(\$71)	(\$47)	(\$47)
<hr/>					
<b>Fort Snelling Lease - Statutory change</b>					
<p>The Governor recommends a statutory change to dedicate revenue received from leases on Fort Snelling and to appropriate those receipts to the commissioner of natural resources for expenses associated with leasing, development, and operation of the Upper Post. In current statute, revenues are deposited in the state parks account within the natural resources fund, which is appropriated by the legislature for expenses related to leasing and operation of the property.</p>					
State Park	Expenditure	\$0	\$0	\$0	\$0
<hr/>					
<b>Totals For: Environment and Agriculture</b>					
<b>Game And Fish (Operations)</b>	<b>Revenue</b>	<b>\$0</b>	<b>(\$25)</b>	<b>(\$23)</b>	<b>(\$23)</b>
<b>Lifetime Fish &amp; Wildlife Trust</b>	<b>Revenue</b>	<b>\$0</b>	<b>(\$71)</b>	<b>(\$47)</b>	<b>(\$47)</b>
<b>State Park</b>	<b>Expenditure</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

**Governor's 2014 Supplemental Budget Recommendations**

**All Funds by Omnibus Bill and Agency**

(Dollars in Thousands)

**2014                      2015                      2016                      2017**

**Economic Development**

**Commerce**

**Additional Low-Income Home Energy Assistance Program Funding**

The Governor recommends \$20 million in state funding for the Low-Income Home Energy Assistance (LIHEAP) program. LIHEAP is typically funded through a federal program. However, additional state resources are needed this year to fund abnormally high costs related to propane prices as well as an increase in the number of households that qualify for assistance. Eligibility for the LIHEAP program was increased from 50 percent to 60 percent of median income. The Governor signed legislation authorizing this change in February 2014.

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General	Expenditure	\$20,000	\$0	\$0	\$0
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## Governor's 2014 Supplemental Budget Recommendations

### All Funds by Omnibus Bill and Agency

(Dollars in Thousands)

		2014	2015	2016	2017
<b>Employment and Economic Development</b>					
<b>Investing in Innovation and Jobs - Angel Tax Credit</b>					
The Governor recommends extending the Angel Tax Credit program through 2017 and increasing the amount of funding available to \$15 million in tax credits per year. This 25 percent tax credit is available to investors or investment funds that provide funding to startup companies focused on technology.					
General	Revenue	\$0	(\$15,000)	(\$15,000)	(\$15,000)
<b>Minnesota Investment Fund Administrative Costs</b>					
The Governor recommends allowing the Department of Employment and Economic Development to retain up to 3 percent of Minnesota Investment Funds (MIF) for purposes of administering the program, including staff time and technology. The MIF funds \$15 million per year in grants to help add new workers and retain high-quality jobs on a statewide basis.					
General	Expenditure	\$0	\$0	\$0	\$0
<b>Unemployment Insurance Advisory Council Recommendations</b>					
The Governor recommends lowering the interest rate on repayments to the Unemployment Insurance program for employer tax debt and applicant fraud overpayment. The interest rate would be lowered from 18 percent to 12 percent, which would help employers and program participants to repay their debts at a more reasonable interest rate.					
Restricted Misc Special Rev	Revenue	\$0	\$0	(\$1,200)	(\$1,200)
<b>Olmstead Implementation</b>					
The Governor recommends funding to implement the state's Olmstead plan, a comprehensive plan supporting people with disabilities with freedom of choice and opportunity in housing, employment, and healthcare in the most integrated setting. Funds will be used to establish a new Olmstead Implementation Office.					
General	Expenditure	\$0	\$500	\$2,000	\$2,000

**Governor's 2014 Supplemental Budget Recommendations**

**All Funds by Omnibus Bill and Agency**

(Dollars in Thousands)

		2014	2015	2016	2017
<b>Housing Finance</b>					
<b>Debt Service on Housing Infrastructure Bonds</b>					
<p>The Governor recommends \$3.2 million per year starting in FY16 for the debt service associated with \$40 million in Housing Infrastructure Bonds as included in the Governor’s capital budget proposal. Housing Infrastructure Bonds are awarded statewide on a competitive basis, and can be used for preserving federally subsidized rental housing, acquiring and rehabilitating or replacing foreclosed properties, or constructing, acquiring, or rehabilitating permanent supportive housing. The bonds are sold by the Minnesota Housing Finance Agency (MHFA) and the associated debt service is supported by a standing appropriation from the state’s general fund.</p>					
General	Expenditure	\$0	\$0	\$3,200	\$3,200

**Totals For: Economic Development**

<b>General</b>	<b>Revenue</b>	<b>\$0</b>	<b>(\$15,000)</b>	<b>(\$15,000)</b>	<b>(\$15,000)</b>
<b>General</b>	<b>Expenditure</b>	<b>\$20,000</b>	<b>\$500</b>	<b>\$5,200</b>	<b>\$5,200</b>
<b>Restricted Misc Special Rev</b>	<b>Revenue</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$1,200)</b>	<b>(\$1,200)</b>

# Governor's 2014 Supplemental Budget Recommendations

## All Funds by Omnibus Bill and Agency

(Dollars in Thousands)

2014 2015 2016 2017

### State Government and Veterans

#### Minnesota Revenue

##### Tax Conformity Administration

The Governor recommends a \$1.1 million one time appropriation in FY 2014 to fund the operational and systems development costs associated with retroactive conformity to federal tax law. This recommendation is one time and is not intended to become part of the agency's base budget for future biennial budgets.

General	Expenditure	\$1,101	\$0	\$0	\$0
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#### MMB Non-operating

##### Debt Service Costs for Bonding Bill of \$946 Million

The Governor recommends \$3.009 million in FY 2015 from the general fund for the additional debt service costs associated with the Governor's bonding recommendations. This recommendation also includes \$8.649 million for FY 2016 and \$14.869 million in FY 2017.

General	Expenditure	\$0	\$3,009	\$8,649	\$14,869
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##### Increase the Budget Reserve

The Governor recommends any remaining general fund balance, after reflecting any revenue or expenditure changes enacted in the 2014 legislative session, be transferred to the budget reserve. Under the Governor's proposal, the budget reserve would increase by \$456 million, bringing the total to \$1.117 billion. With this increase, the budget reserve and cash flow account totals would be equal to 3.7 percent of revised FY 2014-15 general fund revenues.

General	Expenditure	\$0	\$0	\$0	\$0
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**Governor's 2014 Supplemental Budget Recommendations**

**All Funds by Omnibus Bill and Agency**

(Dollars in Thousands)

	2014	2015	2016	2017
<b>Racing Commission</b>				

**One-time Funding Increase**

The Governor recommends one-time funding for the Commission for costs relating to mediation and litigation, a potential case against a regulated association, increased needs for regulatory counsel, and other costs related to regulatory challenges in the racing industry. The increased funding would be available either year of the biennium.

Restricted Misc Special Rev	Expenditure	\$100	\$85	\$0	\$0
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**Totals For: State Government and Veterans**

<b>General</b>	<b>Expenditure</b>	<b>\$1,101</b>	<b>\$3,009</b>	<b>\$8,649</b>	<b>\$14,869</b>
<b>Restricted Misc Special Rev</b>	<b>Expenditure</b>	<b>\$100</b>	<b>\$85</b>	<b>\$0</b>	<b>\$0</b>

**Governor's 2014 Supplemental Budget Recommendations**

**All Funds by Omnibus Bill and Agency**

(Dollars in Thousands)

		2014	2015	2016	2017
<b><u>Transportation Bill Area</u></b>					
<b>Transportation</b>					
<b>Operations and Maintenance Investments</b>					
<p>The Governor recommends a \$5 million trunk highway base increase in 2014 to accelerate the replacement of snow plow equipment from a 20 year average to a more appropriate 14 year average. A \$16 million one-time trunk highway appropriation in 2015 is also recommended for snow and ice support equipment, LED lighting on trunk highways, enhanced patching methods, changeable message signs, detection devices, and enhanced project management practices.</p>					
Trunk Highway	Expenditure	\$5,000	\$21,000	\$5,000	\$5,000
<hr/>					
<b>Stillwater Lift Bridge Endowment</b>					
<p>The Governor recommends transferring \$6 million from the current trunk highway appropriation for State Roads to a special revenue account for the operation and maintenance of the Stillwater lift bridge. This funding will establish an endowment, and only interest earnings will be spent. This maintenance fund was part of the agreement to build the new Stillwater bridge. The maintenance costs will be shared with WI.</p>					
Restricted Misc Special Rev	Transfer In	\$0	\$6,000	\$0	\$0
Trunk Highway	Transfer Out	\$0	\$6,000	\$0	\$0
<hr/>					
<b>Aeronautics Appropriation</b>					
<p>The Governor recommends \$4 million from the state airports fund to provide the local match to federal grants, and to fund pavement maintenance and other improvement to the states 135 airports.</p>					
State Airports	Expenditure	\$1,000	\$3,000	\$0	\$0
<hr/>					



## Governor's 2014 Supplemental Budget Recommendations

### All Funds by Omnibus Bill and Agency

(Dollars in Thousands)

		2014	2015	2016	2017
<b>Transportation</b>					
<b>Rochester Maintenance Facility</b>					
<p>The Governor recommends moving \$1.493 million of unspent trunk highway bond funds from FY 2010 to FY 2012 to complete work on the Rochester Maintenance Facility. Both appropriations are for the Rochester Maintenance Facility, but the 2012 appropriation language is broader in scope and would provide DOT with greater flexibility to complete the project.</p>					
Trunk Highway	Expenditure	\$0	\$0	\$0	\$0
<b>Products and Services Billing</b>					
<p>The Governor recommends facilitating the legislative requirement for DOT to adopt a products and services orientation to its biennial budget by allowing the agency to allocate central services to the districts and programs that consume them.</p>					
Trunk Highway	Expenditure	\$0	\$0	\$0	\$0
<b>Transportation Economic Development (TED) Funds Available Until Expended</b>					
<p>The Governor recommends making future appropriations for the Transportation Economic Development program available until expended to accommodate the nature of these multi-year projects, which may extend from one biennium to another.</p>					
Trunk Highway	Expenditure	\$0	\$0	\$0	\$0
<b>Reduce FY 2012 Bond Cancellation to Actual</b>					
<p>The Governor recommends correcting a 2007 trunk highway appropriation cancellation to reflect the actual balance that was available to be canceled. This is a technical correction that has no impact on expenditures or the fund balance.</p>					
General	Expenditure	\$0	\$0	\$0	\$0

## Governor's 2014 Supplemental Budget Recommendations

### All Funds by Omnibus Bill and Agency

(Dollars in Thousands)

		2014	2015	2016	2017
<b>Transportation</b>					
<b>Highway 14 Turnback Settlement</b>					
The Governor recommends a trunk highway appropriation of \$14 million to upgrade a section of highway 14 before turning it over to Steele and Waseca counties. An additional \$21 million from the current county state aid appropriation will also be used to fund this project.					
Trunk Highway	Expenditure	\$14,000	\$0	\$0	\$0

### Metropolitan Council - Transportation

#### Met Council Bonding Authorization

The Governor recommends increasing the Council's bonding authority by \$37 million for transit buses and facilities in 2014, and \$38.3 million in 2015. He also recommends a legislative change that would give the Council a biennial "not to exceed" total going forward. This would allow the Council to better time their capital purchases. The state cost associated with this item is due to an interacting impact on property tax refunds and income tax.

General	Expenditure	\$0	\$0	\$0	\$70
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#### Light Rail Safety Oversight Funding

The Governor recommends moving a \$60 thousand appropriation to perform safety inspections on LRT lines from the Met Council to the Department of Public Safety (DPS). Currently, the money is transferred from the Met Council to DPS. This change will simplify the finances of this program, make its administration more efficient, and make it eligible for federal cost share funding. There is a corresponding change in the Department of Public Safety budget.

General	Expenditure	\$0	(\$60)	(\$60)	(\$60)
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## Governor's 2014 Supplemental Budget Recommendations

### All Funds by Omnibus Bill and Agency

(Dollars in Thousands)

	2014	2015	2016	2017
<b>Public Safety - Transportation</b>				
<b>Capitol Security</b>				
<p>The Governor recommends a \$2 million general fund base appropriation to increase security in the Capitol and surrounding state buildings. This initiative will provide 24/7 coverage in the Capitol and increased security in the state buildings and parking areas in the capitol area complex.</p>				
General	Expenditure	\$0	\$2,000	\$2,000

#### Commercial Learners Permit

The Governor recommends issuing learners permits on tamperproof plastic cards with photo ID for commercial learners permits rather than the paper permits now issued, in order to comply with federal regulations. An additional charge of \$2.50 will recover the added costs of issuing the cards.

Restricted Misc Special Rev	Expenditure	\$0	\$25	\$25	\$25
Restricted Misc Special Rev	Revenue	\$0	\$25	\$25	\$25

#### Motorized Bicycle Operator Permit

The Governor recommends eliminating the current permit fee, the duplicate fee, and the annual renewal fee for motorized bicycle operators, and replacing them with a single permit fee of \$9.75, which would be valid until the operator is 21. This would eliminate the need for renewals, and simplify the process for citizens and license agents.

Restricted Misc Special Rev	Revenue	\$0	\$1	\$1	\$1
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#### Totals For: Transportation Bill Area

General	Expenditure	\$0	\$1,940	\$1,940	\$2,010
Restricted Misc Special Rev	Revenue	\$0	\$26	\$26	\$26
Restricted Misc Special Rev	Transfer In	\$0	\$6,000	\$0	\$0
Restricted Misc Special Rev	Expenditure	\$0	\$25	\$25	\$25
State Airports	Expenditure	\$1,000	\$3,000	\$0	\$0
Trunk Highway	Expenditure	\$19,000	\$21,000	\$5,000	\$5,000
Trunk Highway	Transfer Out	\$0	\$6,000	\$0	\$0

## Governor's 2014 Supplemental Budget Recommendations

### All Funds by Omnibus Bill and Agency

(Dollars in Thousands)

		2014	2015	2016	2017
<b><u>Public Safety and Judiciary</u></b>					
<b>Corrections</b>					
<b>Operating Increase to Retain Critical Staff</b>					
<p>The Governor recommends funding to pay for increased compensation and benefit costs recently approved through negotiated labor contracts for this biennium. Current law appropriations did not include additional funding for these costs. The funding amount would cover approximately 262 full-time equivalent positions and is essential to avoid significant layoffs and to properly manage the core responsibilities of the agency.</p>					
General	Expenditure	\$0	\$19,000	\$19,000	\$19,000

#### **Operating Increase to Accomodate Prison Population Growth**

The Governor recommends additional funding for a larger than anticipated increase in prison population this biennium. When funding was originally set, the average adult prison population was forecasted to require 9,620 prison beds in FY 2015. The current November 2013 forecast projected an average of 10,133 beds, a difference of 513 beds over the original forecast. The change is primarily due to an 8% increase in new prison commitments over FY 2012-13 levels, the largest increase in the last five years. The funding is required to cover operating, health care, and other support costs related to the additional prisoners.

General	Expenditure	\$0	\$11,089	\$0	\$0
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**Governor's 2014 Supplemental Budget Recommendations**

**All Funds by Omnibus Bill and Agency**

(Dollars in Thousands)

		2014	2015	2016	2017
<b>Public Safety - Public Safety</b>					
<b>Emergency Communications Network Funding</b>					
<p>The Governor recommends extending the balance of a 2009 appropriation to complete the Next Generation 911 project because of delays in the federal acceptance of industry standards. He also recommends \$5.059 million in 2014, and \$6.865 million in 2015 from the 911 fund to maintain both the old and the new 911 networks until the new network is stable. Funds will also be used to perform an audit of all 911 network elements.</p>					
911 Emergency	Expenditure	\$11,061	\$6,865	\$0	\$0

**Light Rail Safety Oversight Funding**

The Governor recommends moving a \$60 thousand appropriation to perform safety inspections on LRT lines from the Met Council to the Department of Public Safety (DPS). Currently, the money is transferred from the Met Council to DPS. This change will simplify the finances of this program, make its administration more efficient, and make it eligible for federal cost share funding. There is a corresponding change in the Met Council budget.

General	Expenditure	\$0	\$60	\$60	\$60
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**Totals For: Public Safety and Judiciary**

<b>General</b>	<b>Expenditure</b>	<b>\$0</b>	<b>\$30,149</b>	<b>\$19,060</b>	<b>\$19,060</b>
<b>911 Emergency</b>	<b>Expenditure</b>	<b>\$11,061</b>	<b>\$6,865</b>	<b>\$0</b>	<b>\$0</b>

**FY 2014-15 General Fund**  
**March 2014 Governor's Recommendation**  
(\$ in thousands)

	2-14 Fcst FY 2014-15	3-14 Gov Rec FY 2014-15	\$ Change
<b><u>Actual &amp; Estimated Resources</u></b>			
Balance Forward From Prior Year	1,711,915	1,711,915	0
Current Resources:			
Tax Revenues	37,812,634	37,812,634	0
Non-Tax Revenues	1,432,486	1,432,486	0
Subtotal - Non-Dedicated Revenue	39,245,120	39,245,120	0
Dedicated Revenue	190	190	0
Transfers In	279,295	279,295	0
Prior Year Adjustments	50,000	50,000	0
Subtotal - Other Revenue	329,485	329,485	0
Budget Changes - Taxes	0	(615,465)	(615,465)
Budget Changes - Non-Taxes	0	2,402	2,402
Subtotal-Current Resources	39,574,605	38,961,542	(613,063)
<b>Total Resources Available</b>	<b>41,286,520</b>	<b>40,673,457</b>	<b>(613,063)</b>
<b><u>Actual &amp; Estimated Spending</u></b>			
K-12 Education	15,812,744	15,813,869	1,125
K-12 Ptx Rec Shift/Aid Payment Shift	812,574	812,574	0
K-12 Education	16,625,318	16,626,443	1,125
Higher Education	2,813,761	2,835,761	22,000
Property Tax Aids & Credits	2,922,607	2,922,607	0
Health & Human Services	11,343,457	11,428,076	84,619
Public Safety & Judiciary	1,949,150	1,979,299	30,149
Transportation	254,085	256,025	1,940
Environment & Agriculture	318,686	318,686	0
Jobs, Economic Development, Housing & Commerce	383,632	404,132	20,500
State Government & Veterans	963,105	964,206	1,101
Debt Service	1,252,740	1,255,749	3,009
Capital Projects & Grants	212,355	212,355	0
Estimated Cancellations	(20,110)	(20,110)	0
<b>Subtotal Expenditures &amp; Transfers</b>	<b>39,018,786</b>	<b>39,183,229</b>	<b>164,443</b>
Dedicated Expenditures	190	190	0
<b>Total Expenditures &amp; Transfers</b>	<b>39,018,976</b>	<b>39,183,419</b>	<b>164,443</b>
<b>Balance Before Reserves</b>	<b>2,267,544</b>	<b>1,490,038</b>	<b>(777,506)</b>
Cash Flow Account	350,000	350,000	0
Budget Reserve	660,992	660,992	0
Stadium Reserve	23,392	23,392	0
<b>Budgetary Balance</b>	<b>1,233,160</b>	<b>455,654</b>	<b>(777,506)</b>

**FY 2016-17 Planning Estimates**  
**March 2014 Governor's Recommendation**  
(\$ in thousands)

	2-14 Plng Est FY 2016-17	3-14 Gov Plng FY 2016-17	\$ Change
<b><u>Actual &amp; Estimated Resources</u></b>			
Balance Forward From Prior Year	2,267,544	1,490,038	(777,506)
Current Resources:			
Tax Revenues	41,629,948	41,629,948	0
Non-Tax Revenues	1,408,637	1,408,637	0
Subtotal - Non-Dedicated Revenue	43,038,585	43,038,585	0
Dedicated Revenue	2	2	0
Transfers In	195,025	195,025	0
Prior Year Adjustments	50,000	50,000	0
Subtotal - Other Revenue	245,027	245,027	0
Budget Changes - Taxes	0	(1,118,730)	(1,118,730)
Budget Changes - Non-Taxes	0	5,161	5,161
Subtotal-Current Resources	43,283,612	42,170,043	(1,113,569)
<b>Total Resources Available</b>	<b>45,551,156</b>	<b>43,660,081</b>	<b>(1,891,075)</b>
<b><u>Actual &amp; Estimated Spending</u></b>			
K-12 Education	16,733,916	16,736,324	2,408
Higher Education	2,849,330	2,883,330	34,000
Property Tax Aids & Credits	3,283,218	3,283,378	160
Health & Human Services	12,545,359	12,732,504	187,145
Public Safety & Judiciary	1,984,433	2,022,553	38,120
Transportation	207,306	211,256	3,950
Environment & Agriculture	331,716	331,716	0
Jobs, Economic Development, Housing & Commerce	344,327	348,327	4,000
State Government & Veterans	896,768	896,768	0
Debt Service	1,268,294	1,291,812	23,518
Capital Projects & Grants	260,002	266,402	6,400
Estimated Cancellations	(20,000)	(20,000)	0
<b>Subtotal Expenditures &amp; Transfers</b>	<b>40,684,669</b>	<b>40,984,370</b>	<b>299,701</b>
Dedicated Expenditures	2	2	0
<b>Total Expenditures &amp; Transfers</b>	<b>40,684,671</b>	<b>40,984,372</b>	<b>299,701</b>
<b>Balance Before Reserves</b>	<b>4,866,485</b>	<b>2,675,709</b>	<b>(2,190,776)</b>
Cash Flow Account	350,000	350,000	0
Budget Reserve	660,992	660,992	0
<b>Budgetary Balance</b>	<b>3,855,493</b>	<b>1,664,717</b>	<b>(2,190,776)</b>
<b>Structural Balance</b>	<b>2,598,941</b>	<b>1,185,671</b>	<b>(1,413,270)</b>



# **General Fund Fund Balance Analysis March 2014 Governor's Recommendations**

2014-15 Biennium  
2016-17 Biennium  
Comparisons to February 2014 Forecast

March 10, 2014



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## Table of Contents

	<u>Page</u>
Summary of Resources and Expenditures	1
<u>Revenues/Resources</u>	
Non-Dedicated.....	2
Dedicated.....	4
Transfers From Other Funds.....	4
Prior Year Adjustments.....	5
New Legislation Revenues.....	5
<u>Expenditures/Uses</u>	
K-12 Education.....	5
Higher Education.....	8
Property Tax Aids & Credits.....	8
Health & Human Services.....	10
Public Safety & Judiciary.....	11
Transportation.....	12
Environment & Agriculture.....	12
Jobs, Economic Development, Housing & Commerce.....	13
State Government & Veterans.....	14
Debt Service.....	17
Capital Projects & Grants.....	17
Cancellation Estimates.....	17
Dedicated Expenditures.....	17
Reserves & Appropriations Carried Forward.....	17

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**General Fund - Fund Balance Analysis**

**General Fund Summary**

**Actual & Estimated Resources**

Balance Forward From Prior Year

Current Resources:

(C) Tax Revenues

(C) Non-Tax Revenues

Subtotal Non-Dedicated Revenue

(D) Dedicated Revenue

(E) Transfers From Other Funds

(B) Prior Year Adjustments

Subtotal Other Revenue

(N) New Legislation Revenues

Subtotal Current Resources

**Total Resources Available**

**Actual & Estimated Expenditures**

(G) K-12 Education

K-12 Ptx Rec Shift/Aid Payment Shift

Subtotal K-12 Education

(H) Higher Education

(R) Property Tax Aids & Credits

(I) Health & Human Services

(M) Public Safety & Judiciary

(L) Transportation

(J) Environment & Agriculture

(K) Jobs, Economic Development, Housing & Commerce

(N) State Government & Veterans

(O) Debt Service

(T) Capital Projects & Grants

(X) Cancellation Estimates

Subtotal by Appropriation Bill

(D) Dedicated Revenue Expenditures

**Total Expenditures & Transfers**

**Balance Before Reserves**

(Y) Cash Flow Account

(Y) Budget Reserve

(Y) Stadium Reserve

**Budgetary Balance**

	2-14 Fcst FY 2014-15	2-14 Plng Est FY 2016-17	3-14 Gov Rec FY 2014	3-14 Gov Rec FY 2015	3-14 Gov Rec FY 2014-15	3-14 vs 2-14 FY 2014-15	3-14 Gov Plng FY 2016	3-14 Gov Plng FY 2017	3-14 Gov Plng FY 2016-17	3-14 vs 2-14 FY 2016-17
Balance Forward From Prior Year	1,711,915	2,267,544	1,711,915	1,577,967	1,711,915	0	1,490,038	1,834,645	1,490,038	(777,506)
Current Resources:										
(C) Tax Revenues	37,812,634	41,629,948	18,504,362	19,308,272	37,812,634	0	20,332,368	21,297,580	41,629,948	0
(C) Non-Tax Revenues	1,432,486	1,408,637	725,093	707,393	1,432,486	0	705,785	702,852	1,408,637	0
Subtotal Non-Dedicated Revenue	39,245,120	43,038,585	19,229,455	20,015,665	39,245,120	0	21,038,153	22,000,432	43,038,585	0
(D) Dedicated Revenue	190	2	189	1	190	0	1	1	2	0
(E) Transfers From Other Funds	279,295	195,025	188,442	90,853	279,295	0	92,126	102,899	195,025	0
(B) Prior Year Adjustments	50,000	50,000	25,000	25,000	50,000	0	25,000	25,000	50,000	0
Subtotal Other Revenue	329,485	245,027	213,631	115,854	329,485	0	117,127	127,900	245,027	0
(N) New Legislation Revenues	0	0	(93,725)	(519,338)	(613,063)	(613,063)	(533,298)	(580,271)	(1,113,569)	(1,113,569)
Subtotal Current Resources	39,574,605	43,283,612	19,349,361	19,612,181	38,961,542	(613,063)	20,621,982	21,548,061	42,170,043	(1,113,569)
<b>Total Resources Available</b>	<b>41,286,520</b>	<b>45,551,156</b>	<b>21,061,276</b>	<b>21,190,148</b>	<b>40,673,457</b>	<b>(613,063)</b>	<b>22,112,020</b>	<b>23,382,706</b>	<b>43,660,081</b>	<b>(1,891,075)</b>
<b>Actual &amp; Estimated Expenditures</b>										
(G) K-12 Education	15,812,744	16,733,916	7,660,326	8,153,543	15,813,869	1,125	8,304,089	8,432,235	16,736,324	2,408
K-12 Ptx Rec Shift/Aid Payment Shift	812,574	0	812,574	0	812,574	0	0	0	0	0
Subtotal K-12 Education	16,625,318	16,733,916	8,472,900	8,153,543	16,626,443	1,125	8,304,089	8,432,235	16,736,324	2,408
(H) Higher Education	2,813,761	2,849,330	1,392,346	1,443,415	2,835,761	22,000	1,441,665	1,441,665	2,883,330	34,000
(R) Property Tax Aids & Credits	2,922,607	3,283,218	1,326,626	1,595,981	2,922,607	0	1,624,802	1,658,576	3,283,378	160
(I) Health & Human Services	11,343,457	12,545,359	5,578,997	5,849,079	11,428,076	84,619	6,244,349	6,488,155	12,732,504	187,145
(M) Public Safety & Judiciary	1,949,150	1,984,433	974,280	1,005,019	1,979,299	30,149	1,011,490	1,011,063	2,022,553	38,120
(L) Transportation	254,085	207,306	150,195	105,830	256,025	1,940	105,546	105,710	211,256	3,950
(J) Environment & Agriculture	318,686	331,716	154,928	163,758	318,686	0	165,858	165,858	331,716	0
(K) Jobs, Economic Development, Housing & Commerce	383,632	344,327	233,083	171,049	404,132	20,500	174,186	174,141	348,327	4,000
(N) State Government & Veterans	963,105	896,768	501,765	462,441	964,206	1,101	447,684	449,084	896,768	0
(O) Debt Service	1,252,740	1,268,294	619,935	635,814	1,255,749	3,009	630,533	661,279	1,291,812	23,518
(T) Capital Projects & Grants	212,355	260,002	83,175	129,180	212,355	0	132,172	134,230	266,402	6,400
(X) Cancellation Estimates	(20,110)	(20,000)	(5,110)	(15,000)	(20,110)	0	(5,000)	(15,000)	(20,000)	0
Subtotal by Appropriation Bill	39,018,786	40,684,669	19,483,120	19,700,109	39,183,229	164,443	20,277,374	20,706,996	40,984,370	299,701
(D) Dedicated Revenue Expenditures	190	2	189	1	190	0	1	1	2	0
<b>Total Expenditures &amp; Transfers</b>	<b>39,018,976</b>	<b>40,684,671</b>	<b>19,483,309</b>	<b>19,700,110</b>	<b>39,183,419</b>	<b>164,443</b>	<b>20,277,375</b>	<b>20,706,997</b>	<b>40,984,372</b>	<b>299,701</b>
<b>Balance Before Reserves</b>	<b>2,267,544</b>	<b>4,866,485</b>	<b>1,577,967</b>	<b>1,490,038</b>	<b>1,490,038</b>	<b>(777,506)</b>	<b>1,834,645</b>	<b>2,675,709</b>	<b>2,675,709</b>	<b>(2,190,776)</b>
(Y) Cash Flow Account	350,000	350,000	350,000	350,000	350,000	0	350,000	350,000	350,000	0
(Y) Budget Reserve	660,992	660,992	660,992	660,992	660,992	0	660,992	660,992	660,992	0
(Y) Stadium Reserve	23,392	0	37,444	23,392	23,392	0	2,888	0	0	0
<b>Budgetary Balance</b>	<b>1,233,160</b>	<b>3,855,493</b>	<b>529,531</b>	<b>455,654</b>	<b>455,654</b>	<b>(777,506)</b>	<b>820,765</b>	<b>1,664,717</b>	<b>1,664,717</b>	<b>(2,190,776)</b>

**General Fund - Fund Balance Analysis**

**( C ) NON-DEDICATED REVENUE**

**TAX REVENUES:**

	2-14 Fcst FY 2014-15	2-14 Plng Est FY 2016-17	3-14 Gov Rec FY 2014	3-14 Gov Rec FY 2015	3-14 Gov Rec FY 2014-15	3-14 vs 2-14 FY 2014-15	3-14 Gov Plng FY 2016	3-14 Gov Plng FY 2017	3-14 Gov Plng FY 2016-17	3-14 vs 2-14 FY 2016-17
Individual Income Tax	22,253,300	24,632,600	10,848,700	11,404,600	22,253,300	0	12,085,300	12,547,300	24,632,600	0
Individual Income Tax Refunds	(2,693,700)	(2,486,800)	(1,330,500)	(1,363,200)	(2,693,700)	0	(1,297,700)	(1,189,100)	(2,486,800)	0
<b>Individual Income Tax</b>	<b>19,559,600</b>	<b>22,145,800</b>	<b>9,518,200</b>	<b>10,041,400</b>	<b>19,559,600</b>	<b>0</b>	<b>10,787,600</b>	<b>11,358,200</b>	<b>22,145,800</b>	<b>0</b>
Corporate Income Tax	3,028,896	3,116,610	1,507,884	1,521,012	3,028,896	0	1,545,019	1,571,591	3,116,610	0
Corporate Income Tax Refunds	(315,379)	(392,729)	(166,511)	(148,868)	(315,379)	0	(201,819)	(190,910)	(392,729)	0
<b>Corporate Income Tax</b>	<b>2,713,517</b>	<b>2,723,881</b>	<b>1,341,373</b>	<b>1,372,144</b>	<b>2,713,517</b>	<b>0</b>	<b>1,343,200</b>	<b>1,380,681</b>	<b>2,723,881</b>	<b>0</b>
Sales Tax	10,922,850	11,780,134	5,394,826	5,528,024	10,922,850	0	5,751,489	6,028,645	11,780,134	0
Sales Tax on Motor Vehicle Leases (Offset)	(79,950)	(105,070)	(36,580)	(43,370)	(79,950)	0	(49,950)	(55,120)	(105,070)	0
Sales Tax Refunds	(460,710)	(244,520)	(267,680)	(193,030)	(460,710)	0	(135,760)	(108,760)	(244,520)	0
Sales Tax Refunds, Indian Sales Tax	(23,900)	(23,400)	(12,500)	(11,400)	(23,900)	0	(11,600)	(11,800)	(23,400)	0
12, CH 299 MPLS Sales Tax to MSFA	2,593	7,685	813	1,780	2,593	0	2,941	4,744	7,685	0
<b>Sales Tax</b>	<b>10,360,883</b>	<b>11,414,829</b>	<b>5,078,879</b>	<b>5,282,004</b>	<b>10,360,883</b>	<b>0</b>	<b>5,557,120</b>	<b>5,857,709</b>	<b>11,414,829</b>	<b>0</b>
<b>Statewide Property Tax</b>	<b>1,665,361</b>	<b>1,710,214</b>	<b>832,057</b>	<b>833,304</b>	<b>1,665,361</b>	<b>0</b>	<b>845,459</b>	<b>864,755</b>	<b>1,710,214</b>	<b>0</b>
Estate & Gift Tax	403,500	478,100	193,000	210,500	403,500	0	229,900	248,200	478,100	0
Estate & Gift Tax Refunds	(23,600)	(21,400)	(14,000)	(9,600)	(23,600)	0	(10,300)	(11,100)	(21,400)	0
<b>Estate &amp; Gift Tax</b>	<b>379,900</b>	<b>456,700</b>	<b>179,000</b>	<b>200,900</b>	<b>379,900</b>	<b>0</b>	<b>219,600</b>	<b>237,100</b>	<b>456,700</b>	<b>0</b>
Liquor, Wine & Beer Tax	170,290	177,110	84,310	85,980	170,290	0	87,680	89,430	177,110	0
Liquor, Wine & Beer Tax Refunds	(1,600)	(1,600)	(800)	(800)	(1,600)	0	(800)	(800)	(1,600)	0
<b>Liquor, Wine &amp; Beer Tax</b>	<b>168,690</b>	<b>175,510</b>	<b>83,510</b>	<b>85,180</b>	<b>168,690</b>	<b>0</b>	<b>86,880</b>	<b>88,630</b>	<b>175,510</b>	<b>0</b>
Cigarette & Tobacco Products Tax	1,202,851	1,194,280	615,751	587,100	1,202,851	0	593,020	601,260	1,194,280	0
Cigarette & Tobacco Products Tax Refunds	(28,600)	(18,500)	(17,850)	(10,750)	(28,600)	0	(9,250)	(9,250)	(18,500)	0
<b>Cigarette &amp; Tobacco Products Tax</b>	<b>1,174,251</b>	<b>1,175,780</b>	<b>597,901</b>	<b>576,350</b>	<b>1,174,251</b>	<b>0</b>	<b>583,770</b>	<b>592,010</b>	<b>1,175,780</b>	<b>0</b>
Taconite Occupation Tax	26,505	29,400	12,505	14,000	26,505	0	14,700	14,700	29,400	0
<b>Taconite Occupation Tax</b>	<b>26,505</b>	<b>29,400</b>	<b>12,505</b>	<b>14,000</b>	<b>26,505</b>	<b>0</b>	<b>14,700</b>	<b>14,700</b>	<b>29,400</b>	<b>0</b>
<b>Mortgage Registry Tax</b>	<b>195,172</b>	<b>196,056</b>	<b>99,341</b>	<b>95,831</b>	<b>195,172</b>	<b>0</b>	<b>98,375</b>	<b>97,681</b>	<b>196,056</b>	<b>0</b>
<b>Deed Transfer Tax</b>	<b>187,674</b>	<b>213,079</b>	<b>88,319</b>	<b>99,355</b>	<b>187,674</b>	<b>0</b>	<b>106,949</b>	<b>106,130</b>	<b>213,079</b>	<b>0</b>
Insurance Gross Earn & Fire Marshall	718,602	781,909	351,978	366,624	718,602	0	383,211	398,698	781,909	0
Insurance Gross Earn & Fire Marshall Refunds	(5,000)	(5,000)	(2,500)	(2,500)	(5,000)	0	(2,500)	(2,500)	(5,000)	0
<b>Insurance Gross Earn &amp; Fire Marshall</b>	<b>713,602</b>	<b>776,909</b>	<b>349,478</b>	<b>364,124</b>	<b>713,602</b>	<b>0</b>	<b>380,711</b>	<b>396,198</b>	<b>776,909</b>	<b>0</b>
<b>Controlled Substance Tax</b>	<b>10</b>	<b>10</b>	<b>5</b>	<b>5</b>	<b>10</b>	<b>0</b>	<b>5</b>	<b>5</b>	<b>10</b>	<b>0</b>
<b>Other Gross Earnings</b>	<b>100</b>	<b>100</b>	<b>50</b>	<b>50</b>	<b>100</b>	<b>0</b>	<b>50</b>	<b>50</b>	<b>100</b>	<b>0</b>
Lawful Gamb Comb Rcpts Tax	83,300	88,000	41,100	42,200	83,300	0	43,400	44,600	88,000	0
Gambling Tax Refunds	(300)	(100)	(200)	(100)	(300)	0	(50)	(50)	(100)	0
<b>Lawful Gambling Taxes</b>	<b>83,000</b>	<b>87,900</b>	<b>40,900</b>	<b>42,100</b>	<b>83,000</b>	<b>0</b>	<b>43,350</b>	<b>44,550</b>	<b>87,900</b>	<b>0</b>

**General Fund - Fund Balance Analysis**

	2-14 Fcst FY 2014-15	2-14 Plng Est FY 2016-17	3-14 Gov Rec FY 2014	3-14 Gov Rec FY 2015	3-14 Gov Rec FY 2014-15	3-14 vs 2-14 FY 2014-15	3-14 Gov Plng FY 2016	3-14 Gov Plng FY 2017	3-14 Gov Plng FY 2016-17	3-14 vs 2-14 FY 2016-17
Lawful Gambling Taxes - February 2012 Base	[73,800]	[73,800]	[36,900]	[36,900]	[73,800]	0	[36,900]	[36,900]	[73,800]	0
Lawful Gambling Taxes - Stadium	[9,200]	[14,130]	[4,000]	[5,200]	[9,200]	[(150)]	[6,450]	[7,680]	[14,130]	[(30)]
Medical Assistance Surcharges	595,919	534,130	289,219	306,700	595,919	0	269,774	264,356	534,130	0
<b>Medical Assistance Surcharges</b>	<b>595,919</b>	<b>534,130</b>	<b>289,219</b>	<b>306,700</b>	<b>595,919</b>	<b>0</b>	<b>269,774</b>	<b>264,356</b>	<b>534,130</b>	<b>0</b>
<b>Motor Vehicle Registration Tax</b>	<b>1,300</b>	<b>1,300</b>	<b>650</b>	<b>650</b>	<b>1,300</b>	<b>0</b>	<b>650</b>	<b>650</b>	<b>1,300</b>	<b>0</b>
<b>Other Tax Refunds</b>	<b>(12,850)</b>	<b>(11,650)</b>	<b>(7,025)</b>	<b>(5,825)</b>	<b>(12,850)</b>	<b>0</b>	<b>(5,825)</b>	<b>(5,825)</b>	<b>(11,650)</b>	<b>0</b>
<b>TAX REVENUES</b>	<b>37,812,634</b>	<b>41,629,948</b>	<b>18,504,362</b>	<b>19,308,272</b>	<b>37,812,634</b>	<b>0</b>	<b>20,332,368</b>	<b>21,297,580</b>	<b>41,629,948</b>	<b>0</b>
<b>NON-TAX REVENUES:</b>										
Investment Income	9,800	10,000	4,600	5,200	9,800	0	5,000	5,000	10,000	0
Lottery Revenue	121,071	120,579	60,458	60,613	121,071	0	60,421	60,158	120,579	0
Tobacco Settlements	327,545	324,286	164,529	163,016	327,545	0	162,352	161,934	324,286	0
<b>FEES:</b>										
Departmental Earnings	371,734	372,323	186,046	185,688	371,734	0	186,912	185,411	372,323	0
<b>Departmental Earnings</b>	<b>371,734</b>	<b>372,323</b>	<b>186,046</b>	<b>185,688</b>	<b>371,734</b>	<b>0</b>	<b>186,912</b>	<b>185,411</b>	<b>372,323</b>	<b>0</b>
DHS MSOP Collections	24,949	28,262	12,222	12,727	24,949	0	13,580	14,682	28,262	0
<b>DHS MSOP Collections</b>	<b>24,949</b>	<b>28,262</b>	<b>12,222</b>	<b>12,727</b>	<b>24,949</b>	<b>0</b>	<b>13,580</b>	<b>14,682</b>	<b>28,262</b>	<b>0</b>
DHS SOS Collections	109,800	110,800	54,400	55,400	109,800	0	55,400	55,400	110,800	0
<b>DHS SOS Collections</b>	<b>109,800</b>	<b>110,800</b>	<b>54,400</b>	<b>55,400</b>	<b>109,800</b>	<b>0</b>	<b>55,400</b>	<b>55,400</b>	<b>110,800</b>	<b>0</b>
<b>Fines &amp; Surcharges</b>	<b>170,026</b>	<b>169,102</b>	<b>85,391</b>	<b>84,635</b>	<b>170,026</b>	<b>0</b>	<b>84,633</b>	<b>84,469</b>	<b>169,102</b>	<b>0</b>
<b>FEES</b>	<b>676,509</b>	<b>680,487</b>	<b>338,059</b>	<b>338,450</b>	<b>676,509</b>	<b>0</b>	<b>340,525</b>	<b>339,962</b>	<b>680,487</b>	<b>0</b>
<b>OTHER NON-DEDICATED REVENUE:</b>										
County Nursing Home, Public Hosp IGT	10,584	7,584	6,792	3,792	10,584	0	3,792	3,792	7,584	0
All Other Non-Dedicated Revenue	243,042	220,619	128,880	114,162	243,042	0	111,326	109,293	220,619	0
Federal TANF	43,951	45,098	21,783	22,168	43,951	0	22,377	22,721	45,098	0
<b>All Other Non-Dedicated Revenue</b>	<b>286,993</b>	<b>265,717</b>	<b>150,663</b>	<b>136,330</b>	<b>286,993</b>	<b>0</b>	<b>133,703</b>	<b>132,014</b>	<b>265,717</b>	<b>0</b>
<b>OTHER NON-DEDICATED REVENUE</b>	<b>297,577</b>	<b>273,301</b>	<b>157,455</b>	<b>140,122</b>	<b>297,577</b>	<b>0</b>	<b>137,495</b>	<b>135,806</b>	<b>273,301</b>	<b>0</b>
<b>Other Agencies' Refunds</b>	<b>(16)</b>	<b>(16)</b>	<b>(8)</b>	<b>(8)</b>	<b>(16)</b>	<b>0</b>	<b>(8)</b>	<b>(8)</b>	<b>(16)</b>	<b>0</b>
<b>NON-TAX REVENUES</b>	<b>1,432,486</b>	<b>1,408,637</b>	<b>725,093</b>	<b>707,393</b>	<b>1,432,486</b>	<b>0</b>	<b>705,785</b>	<b>702,852</b>	<b>1,408,637</b>	<b>0</b>
<b>NET NON-DEDICATED REVENUE</b>	<b>39,245,120</b>	<b>43,038,585</b>	<b>19,229,455</b>	<b>20,015,665</b>	<b>39,245,120</b>	<b>0</b>	<b>21,038,153</b>	<b>22,000,432</b>	<b>43,038,585</b>	<b>0</b>

**General Fund - Fund Balance Analysis**

	2-14 Fcst FY 2014-15	2-14 Plng Est FY 2016-17	3-14 Gov Rec FY 2014	3-14 Gov Rec FY 2015	3-14 Gov Rec FY 2014-15	3-14 vs 2-14 FY 2014-15	3-14 Gov Plng FY 2016	3-14 Gov Plng FY 2017	3-14 Gov Plng FY 2016-17	3-14 vs 2-14 FY 2016-17
<b><u>(D) DEDICATED REVENUES</u></b>										
All Other Dedicated Revenues	190	2	189	1	190	0	1	1	2	0
<b>DEDICATED REVENUE</b>	<b>190</b>	<b>2</b>	<b>189</b>	<b>1</b>	<b>190</b>	<b>0</b>	<b>1</b>	<b>1</b>	<b>2</b>	<b>0</b>
<b><u>(E) TRANSFERS FROM OTHER FUNDS</u></b>										
Other Special Revenue Funds	6,704	6,704	3,341	3,363	6,704	0	3,341	3,363	6,704	0
Public Safety CJIS (Hwy User)	1,432	1,432	716	716	1,432	0	716	716	1,432	0
93, CH 146 & 03, SS1, CH 2 - POST Bd	2,714	2,714	1,357	1,357	2,714	0	1,357	1,357	2,714	0
<b>Other Special Revenue Funds</b>	<b>10,850</b>	<b>10,850</b>	<b>5,414</b>	<b>5,436</b>	<b>10,850</b>	<b>0</b>	<b>5,414</b>	<b>5,436</b>	<b>10,850</b>	<b>0</b>
<b>All Other Transfers</b>	<b>19,901</b>	<b>19,901</b>	<b>9,918</b>	<b>9,983</b>	<b>19,901</b>	<b>0</b>	<b>9,918</b>	<b>9,983</b>	<b>19,901</b>	<b>0</b>
<b>Admin Dept-Plant Mgmt</b>	<b>9,726</b>	<b>9,948</b>	<b>4,863</b>	<b>4,863</b>	<b>9,726</b>	<b>0</b>	<b>4,974</b>	<b>4,974</b>	<b>9,948</b>	<b>0</b>
97, CH 239 - Public Safety Alcohol Monitoring (TR IN)	17,950	17,950	8,975	8,975	17,950	0	8,975	8,975	17,950	0
<b>Laws 1997, Transfers In</b>	<b>17,950</b>	<b>17,950</b>	<b>8,975</b>	<b>8,975</b>	<b>17,950</b>	<b>0</b>	<b>8,975</b>	<b>8,975</b>	<b>17,950</b>	<b>0</b>
DHS from UofM HCAF - PMAP	4,314	4,314	2,157	2,157	4,314	0	2,157	2,157	4,314	0
<b>Laws 2001, Transfers In</b>	<b>4,314</b>	<b>4,314</b>	<b>2,157</b>	<b>2,157</b>	<b>4,314</b>	<b>0</b>	<b>2,157</b>	<b>2,157</b>	<b>4,314</b>	<b>0</b>
02, CH 220 - DPS/Commerce-Auto Theft Prevention	2,600	2,600	1,300	1,300	2,600	0	1,300	1,300	2,600	0
<b>Laws 2002, Transfers In</b>	<b>2,600</b>	<b>2,600</b>	<b>1,300</b>	<b>1,300</b>	<b>2,600</b>	<b>0</b>	<b>1,300</b>	<b>1,300</b>	<b>2,600</b>	<b>0</b>
03, SS1, CH 1 - Admin FR&R Transfers	8,561	8,558	4,282	4,279	8,561	0	4,279	4,279	8,558	0
<b>Laws 2003, Transfers In / Unallotments</b>	<b>8,561</b>	<b>8,558</b>	<b>4,282</b>	<b>4,279</b>	<b>8,561</b>	<b>0</b>	<b>4,279</b>	<b>4,279</b>	<b>8,558</b>	<b>0</b>
06, CH 217 - Fire Safety Acct Tr fr Spec Rev Fund	4,736	0	2,368	2,368	4,736	0	0	0	0	0
<b>Laws 2006 Transfers In</b>	<b>4,736</b>	<b>0</b>	<b>2,368</b>	<b>2,368</b>	<b>4,736</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
07, CH 135 - DOLI Tr fr Construction Code Acct (TR IN)	3,030	0	1,515	1,515	3,030	0	0	0	0	0
<b>Laws 2007 Transfers In</b>	<b>3,030</b>	<b>0</b>	<b>1,515</b>	<b>1,515</b>	<b>3,030</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
08, CH 363 - Health Bds Tr fr SGSR Fund	154	154	77	77	154	0	77	77	154	0
<b>Laws 2008 Transfers In</b>	<b>154</b>	<b>154</b>	<b>77</b>	<b>77</b>	<b>154</b>	<b>0</b>	<b>77</b>	<b>77</b>	<b>154</b>	<b>0</b>
09, CH 83 - DPS Tr fr Alcohol Enf Acct	1,000	1,000	500	500	1,000	0	500	500	1,000	0
<b>Laws 2009 Transfers In</b>	<b>1,000</b>	<b>1,000</b>	<b>500</b>	<b>500</b>	<b>1,000</b>	<b>0</b>	<b>500</b>	<b>500</b>	<b>1,000</b>	<b>0</b>
10, CH 215 - BWSR Tr fr SR Fund	620	620	310	310	620	0	310	310	620	0
<b>Laws 2010 Transfers In</b>	<b>620</b>	<b>620</b>	<b>310</b>	<b>310</b>	<b>620</b>	<b>0</b>	<b>310</b>	<b>310</b>	<b>620</b>	<b>0</b>
11, SS1, CH 1 - POST Bd Tr fr SR Fund (TR IN)	450	450	225	225	450	0	225	225	450	0
11, SS1, CH 9 - DHS Tr fr HCAF Fund (TR IN)	96,000	0	96,000	0	96,000	0	0	0	0	0
<b>Laws 2011 Transfers In</b>	<b>96,450</b>	<b>450</b>	<b>96,225</b>	<b>225</b>	<b>96,450</b>	<b>0</b>	<b>225</b>	<b>225</b>	<b>450</b>	<b>0</b>

**General Fund - Fund Balance Analysis**

	2-14 Fcst	2-14 Plng Est	3-14 Gov Rec	3-14 Gov Rec	3-14 Gov Rec	3-14 vs 2-14	3-14 Gov Plng	3-14 Gov Plng	3-14 Gov Plng	3-14 vs 2-14
	FY 2014-15	FY 2016-17	FY 2014	FY 2015	FY 2014-15	FY 2014-15	FY 2016	FY 2017	FY 2016-17	FY 2016-17
13, CH 1 - MA Expansion Tr Fr HCAF Fund (TR IN)	60,615	118,680	20,550	40,065	60,615	0	53,997	64,683	118,680	0
13, CH 108 - Tran In - One-time T/I from CCDTF Carryforward	18,188	0	18,188	0	18,188	0	0	0	0	0
13, CH 85 - DEED — UI Contingent Account Transfer	15,000	0	7,500	7,500	15,000	0	0	0	0	0
13, CH 85 - MHFA — 2012 Flood Bill Cancelation	3,000	0	3,000	0	3,000	0	0	0	0	0
13, CH 86 - MINNCORR Transfer to GF	2,600	0	1,300	1,300	2,600	0	0	0	0	0
<b>Laws 2013 Transfers In</b>	<b>99,403</b>	<b>118,680</b>	<b>50,538</b>	<b>48,865</b>	<b>99,403</b>	<b>0</b>	<b>53,997</b>	<b>64,683</b>	<b>118,680</b>	<b>0</b>
<b>TRANSFERS FROM OTHER FUNDS</b>	<b>279,295</b>	<b>195,025</b>	<b>188,442</b>	<b>90,853</b>	<b>279,295</b>	<b>0</b>	<b>92,126</b>	<b>102,899</b>	<b>195,025</b>	<b>0</b>
<b>( B ) PRIOR YEAR ADJUSTMENTS</b>										
Cancel of Prior Year Encumbrances	50,000	50,000	25,000	25,000	50,000	0	25,000	25,000	50,000	0
<b>PRIOR YEAR ADJUSTMENTS</b>	<b>50,000</b>	<b>50,000</b>	<b>25,000</b>	<b>25,000</b>	<b>50,000</b>	<b>0</b>	<b>25,000</b>	<b>25,000</b>	<b>50,000</b>	<b>0</b>
<b>( N ) New Legislation Revenues</b>										
<b>Tax Revenues:</b>										
3-14 Gov Rec - Ind Tax - Middle Class Tax Cuts (Federal Conformity)	0	0	(52,670)	(243,925)	(296,595)	(296,595)	(214,280)	(224,505)	(438,785)	(438,785)
3-14 Gov Rec - Ind Tax - Investing in Innovation and Jobs - Angel Tax Credit	0	0	0	(15,000)	(15,000)	(15,000)	(15,000)	(15,000)	(30,000)	(30,000)
3-14 Gov Rec - Corp Tax - Middle Class Tax Cuts (Federal Conformity)	0	0	(4,055)	(545)	(4,600)	(4,600)	(425)	(380)	(805)	(805)
3-14 Gov Rec - Sales Tax - Reducing Taxes for MN Businesses	0	0	(31,400)	(200,300)	(231,700)	(231,700)	(216,300)	(233,000)	(449,300)	(449,300)
3-14 Gov Rec - Sales Tax - Reducing Taxes for Local Governments	0	0	0	(24,700)	(24,700)	(24,700)	(27,400)	(27,800)	(55,200)	(55,200)
3-14 Gov Rec - Sales Tax - Increase Threshold for Non-Profit Fundraising	0	0	0	(170)	(170)	(170)	(170)	(170)	(340)	(340)
3-14 Gov Rec - Gift Tax - Eliminating Gift Tax	0	0	(5,600)	(12,100)	(17,700)	(17,700)	(14,500)	(18,200)	(32,700)	(32,700)
3-14 Gov Rec - Estate Tax - Simplifying Estate Tax	0	0	0	(25,000)	(25,000)	(25,000)	(47,800)	(63,800)	(111,600)	(111,600)
Subtotal - Tax Revenues	0	0	(93,725)	(521,740)	(615,465)	(615,465)	(535,875)	(582,855)	(1,118,730)	(1,118,730)
<b>Non-Tax Revenues:</b>										
3-14 Gov Rec - Coordination of Benefits Registry	0	0	0	175	175	175	350	357	707	707
3-14 Gov Rec - County Share - MSOP Salary Supplement	0	0	0	177	177	177	177	177	354	354
3-14 Gov Rec - County Share - SOS Salary Supplement	0	0	0	2,050	2,050	2,050	2,050	2,050	4,100	4,100
Subtotal - Non-Tax Revenues	0	0	0	2,402	2,402	2,402	2,577	2,584	5,161	5,161
<b>NEW LEGISLATION REVENUES</b>	<b>0</b>	<b>0</b>	<b>(93,725)</b>	<b>(519,338)</b>	<b>(613,063)</b>	<b>(613,063)</b>	<b>(533,298)</b>	<b>(580,271)</b>	<b>(1,113,569)</b>	<b>(1,113,569)</b>
<b>( G ) K-12 EDUCATION</b>										
<b>General Education</b>	<b>13,290,062</b>	<b>13,091,285</b>	<b>6,851,419</b>	<b>6,438,643</b>	<b>13,290,062</b>	<b>0</b>	<b>6,519,204</b>	<b>6,572,081</b>	<b>13,091,285</b>	<b>0</b>
Enrollment Options Transportation	77	91	37	40	77	0	43	48	91	0
Abatement Aid	5,979	6,473	2,876	3,103	5,979	0	3,037	3,436	6,473	0
Consolidation Transition Aid	839	456	585	254	839	0	291	165	456	0
Nonpublic Pupil Aid	31,941	33,394	15,867	16,074	31,941	0	16,492	16,902	33,394	0
Nonpublic Transportation	36,146	35,670	18,500	17,646	36,146	0	17,424	18,246	35,670	0
Spec Prov for Select Districts	130	130	65	65	130	0	65	65	130	0
Compensatory Pilot Project	14,650	4,650	7,325	7,325	14,650	0	2,325	2,325	4,650	0
Compensatory Pilot Formula Aid	2,055	0	2,055	0	2,055	0	0	0	0	0
13, CH 116 - Career and Technical Aid	9,131	8,697	3,959	5,172	9,131	0	4,572	4,125	8,697	0
<b>Other General Educ Programs</b>	<b>100,948</b>	<b>89,561</b>	<b>51,269</b>	<b>49,679</b>	<b>100,948</b>	<b>0</b>	<b>44,249</b>	<b>45,312</b>	<b>89,561</b>	<b>0</b>
<b>General Education</b>	<b>13,391,010</b>	<b>13,180,846</b>	<b>6,902,688</b>	<b>6,488,322</b>	<b>13,391,010</b>	<b>0</b>	<b>6,563,453</b>	<b>6,617,393</b>	<b>13,180,846</b>	<b>0</b>

**General Fund - Fund Balance Analysis**

	2-14 Fcst	2-14 Plng Est	3-14 Gov Rec	3-14 Gov Rec	3-14 Gov Rec	3-14 vs 2-14	3-14 Gov Plng	3-14 Gov Plng	3-14 Gov Plng	3-14 vs 2-14
	FY 2014-15	FY 2016-17	FY 2014	FY 2015	FY 2014-15	FY 2014-15	FY 2016	FY 2017	FY 2016-17	FY 2016-17
Charter School Lease Aid	112,919	132,642	54,625	58,294	112,919	0	63,571	69,071	132,642	0
Integration Revenue	17,011	0	17,011	0	17,011	0	0	0	0	0
New Integration Program	118,301	131,833	55,609	62,692	118,301	0	64,781	67,052	131,833	0
Interdistrict Desegregation Transportation	27,769	30,834	13,521	14,248	27,769	0	15,014	15,820	30,834	0
<b>Educ Excellence - Choice Programs</b>	<b>276,000</b>	<b>295,309</b>	<b>140,766</b>	<b>135,234</b>	<b>276,000</b>	<b>0</b>	<b>143,366</b>	<b>151,943</b>	<b>295,309</b>	<b>0</b>
Success for the Future	4,351	4,274	2,214	2,137	4,351	0	2,137	2,137	4,274	0
Indian Teacher Preparation Grants	380	380	190	190	380	0	190	190	380	0
Tribal Contract Schools	4,196	4,615	2,044	2,152	4,196	0	2,259	2,356	4,615	0
Early Childhood Programs at Tribal Schools	136	136	68	68	136	0	68	68	136	0
<b>Educ Excellence - Indian Programs</b>	<b>9,063</b>	<b>9,405</b>	<b>4,516</b>	<b>4,547</b>	<b>9,063</b>	<b>0</b>	<b>4,654</b>	<b>4,751</b>	<b>9,405</b>	<b>0</b>
Statewide Testing	36,956	37,418	15,955	21,001	36,956	0	18,865	18,553	37,418	0
13, CH 116 - Alternative Compensation Roll Out	71,599	156,991	0	71,599	71,599	0	78,754	78,237	156,991	0
<b>Educ Excellence - Innovation Accountability</b>	<b>108,555</b>	<b>194,409</b>	<b>15,955</b>	<b>92,600</b>	<b>108,555</b>	<b>0</b>	<b>97,619</b>	<b>96,790</b>	<b>194,409</b>	<b>0</b>
Advanced Placement/Intl Baccalaureate	9,000	9,000	4,500	4,500	9,000	0	4,500	4,500	9,000	0
Concurrent Enrollment	4,000	4,000	2,000	2,000	4,000	0	2,000	2,000	4,000	0
Collaborative Urban Educator	1,564	1,564	782	782	1,564	0	782	782	1,564	0
Literacy Incentive Aid	98,456	92,628	50,998	47,458	98,456	0	45,366	47,262	92,628	0
Serve Minnesota	1,800	1,800	900	900	1,800	0	900	900	1,800	0
Early Childhood Literacy Programs	8,250	8,250	4,125	4,125	8,250	0	4,125	4,125	8,250	0
Student Organizations	1,450	1,450	725	725	1,450	0	725	725	1,450	0
Get Ready, Get Credit-EPAS	829	0	829	0	829	0	0	0	0	0
13, CH 116 - Teacher Dev & Eval Pilot Grants	683	0	683	0	683	0	0	0	0	0
13, CH 116 - Minnesota Math Corps	500	500	250	250	500	0	250	250	500	0
13, CH 116 - Innovation Grants	200	0	200	0	200	0	0	0	0	0
13, CH 116 - Education and Employment Solution	600	0	600	0	600	0	0	0	0	0
13, CH 116 - Civics Education	250	250	125	125	250	0	125	125	250	0
13, CH 116 - Starbase MN	1,000	1,000	500	500	1,000	0	500	500	1,000	0
<b>Educ Excellence - Spec Student &amp; Teacher Prog</b>	<b>128,582</b>	<b>120,442</b>	<b>67,217</b>	<b>61,365</b>	<b>128,582</b>	<b>0</b>	<b>59,273</b>	<b>61,169</b>	<b>120,442</b>	<b>0</b>
<b>Education Excellence</b>	<b>522,200</b>	<b>619,565</b>	<b>228,454</b>	<b>293,746</b>	<b>522,200</b>	<b>0</b>	<b>304,912</b>	<b>314,653</b>	<b>619,565</b>	<b>0</b>
Regular Special Education	2,150,106	2,415,336	1,038,465	1,111,641	2,150,106	0	1,174,948	1,240,388	2,415,336	0
Special Education-Excess Costs	42,016	0	42,016	0	42,016	0	0	0	0	0
Children with a Disabilities Aid	3,222	3,511	1,548	1,674	3,222	0	1,708	1,803	3,511	0
Travel for Home Based Services	697	715	351	346	697	0	354	361	715	0
Court Placed Special Education Revenue	109	113	54	55	109	0	56	57	113	0
Out-of-State Tuition for Special Education Students	500	500	250	250	500	0	250	250	500	0
<b>Special Education</b>	<b>2,196,650</b>	<b>2,420,175</b>	<b>1,082,684</b>	<b>1,113,966</b>	<b>2,196,650</b>	<b>0</b>	<b>1,177,316</b>	<b>1,242,859</b>	<b>2,420,175</b>	<b>0</b>
Health & Safety Revenue	1,122	926	471	651	1,122	0	516	410	926	0
Debt Service Equalization	42,369	42,175	19,778	22,591	42,369	0	22,450	19,725	42,175	0
Alternative Facilities Revenue	39,269	38,574	19,982	19,287	39,269	0	19,287	19,287	38,574	0
Telecommunications Access	7,500	7,500	3,750	3,750	7,500	0	3,750	3,750	7,500	0
Deferred Maintenance	7,901	6,226	3,877	4,024	7,901	0	3,311	2,915	6,226	0
<b>Facilities &amp; Technology</b>	<b>98,161</b>	<b>95,401</b>	<b>47,858</b>	<b>50,303</b>	<b>98,161</b>	<b>0</b>	<b>49,314</b>	<b>46,087</b>	<b>95,401</b>	<b>0</b>
School Lunch	25,083	26,096	12,417	12,666	25,083	0	12,919	13,177	26,096	0
School Breakfast	10,915	12,181	5,308	5,607	10,915	0	5,923	6,258	12,181	0
Summer School Service Repl Aid	300	300	150	150	300	0	150	150	300	0
Kindergarten Milk	1,994	2,034	992	1,002	1,994	0	1,012	1,022	2,034	0
<b>Nutrition Programs</b>	<b>38,292</b>	<b>40,611</b>	<b>18,867</b>	<b>19,425</b>	<b>38,292</b>	<b>0</b>	<b>20,004</b>	<b>20,607</b>	<b>40,611</b>	<b>0</b>

**General Fund - Fund Balance Analysis**

	2-14 Fcst	2-14 Plng Est	3-14 Gov Rec	3-14 Gov Rec	3-14 Gov Rec	3-14 vs 2-14	3-14 Gov Plng	3-14 Gov Plng	3-14 Gov Plng	3-14 vs 2-14
	FY 2014-15	FY 2016-17	FY 2014	FY 2015	FY 2014-15	FY 2014-15	FY 2016	FY 2017	FY 2016-17	FY 2016-17
Basic Support	27,628	27,140	14,058	13,570	27,628	0	13,570	13,570	27,140	0
Multicounty, Multitype Library Systems	2,646	2,600	1,346	1,300	2,646	0	1,300	1,300	2,600	0
Electronic Library for Minnesota	1,800	1,800	900	900	1,800	0	900	900	1,800	0
Regional Library Telecommunications Aid	4,682	4,600	2,382	2,300	4,682	0	2,300	2,300	4,600	0
<b>Library Programs</b>	<b>36,756</b>	<b>36,140</b>	<b>18,686</b>	<b>18,070</b>	<b>36,756</b>	<b>0</b>	<b>18,070</b>	<b>18,070</b>	<b>36,140</b>	<b>0</b>
Early Childhood Family Education Aid	44,798	45,116	22,797	22,001	44,798	0	22,345	22,771	45,116	0
School Readiness	20,620	20,340	10,458	10,162	20,620	0	10,170	10,170	20,340	0
Health & Developmental Screening Aid	6,854	6,620	3,524	3,330	6,854	0	3,302	3,318	6,620	0
Educate Parents Partnership	98	98	49	49	98	0	49	49	98	0
Kindergarten Entrance Assessment	562	562	281	281	562	0	281	281	562	0
Head Start Program	40,200	40,200	20,100	20,100	40,200	0	20,100	20,100	40,200	0
Early Childhood Scholarships	46,000	46,000	23,000	23,000	46,000	0	23,000	23,000	46,000	0
13 CH 116 Parent-Home Grant	500	500	250	250	500	0	250	250	500	0
<b>Early Childhood &amp; Family Support</b>	<b>159,632</b>	<b>159,436</b>	<b>80,459</b>	<b>79,173</b>	<b>159,632</b>	<b>0</b>	<b>79,497</b>	<b>79,939</b>	<b>159,436</b>	<b>0</b>
Community Education	2,015	1,408	955	1,060	2,015	0	788	620	1,408	0
Adults With Disabilities Program Aid	1,444	1,420	734	710	1,444	0	710	710	1,420	0
Hearing Impaired Adults	140	140	70	70	140	0	70	70	140	0
School Age Care Revenue	2	2	1	1	2	0	1	1	2	0
<b>Community Ed &amp; Prevention</b>	<b>3,601</b>	<b>2,970</b>	<b>1,760</b>	<b>1,841</b>	<b>3,601</b>	<b>0</b>	<b>1,569</b>	<b>1,401</b>	<b>2,970</b>	<b>0</b>
Adult Basic Education Aid	96,978	100,032	48,776	48,202	96,978	0	49,399	50,633	100,032	0
GED Tests	250	250	125	125	250	0	125	125	250	0
<b>Self-Sufficiency &amp; Lifelong Learning</b>	<b>97,228</b>	<b>100,282</b>	<b>48,901</b>	<b>48,327</b>	<b>97,228</b>	<b>0</b>	<b>49,524</b>	<b>50,758</b>	<b>100,282</b>	<b>0</b>
<b>3-14 Governor's Rec</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>825</b>	<b>825</b>	<b>825</b>	<b>885</b>	<b>923</b>	<b>1,808</b>	<b>1,808</b>
<b>SUBTOTAL K-12 EDUCATION AIDS</b>	<b>16,543,530</b>	<b>16,655,426</b>	<b>8,430,357</b>	<b>8,113,998</b>	<b>16,544,355</b>	<b>825</b>	<b>8,264,544</b>	<b>8,392,690</b>	<b>16,657,234</b>	<b>1,808</b>
Education, Dept of	38,116	38,116	19,058	19,058	38,116	0	19,058	19,058	38,116	0
Teacher Dev & Eval Pilot Grants (Admin)	750	0	750	0	750	0	0	0	0	0
Financial Reporting	500	500	250	250	500	0	250	250	500	0
School Climate Center (Anti-Bullying)	1,000	1,000	500	500	1,000	0	500	500	1,000	0
Regional Centers for Excellence	2,000	2,000	1,000	1,000	2,000	0	1,000	1,000	2,000	0
Special Ed Paperwork Reduction	1,763	0	1,763	0	1,763	0	0	0	0	0
FY13 Appropriations Carried Forward	700	0	700	0	700	0	0	0	0	0
<b>Education, Dept of</b>	<b>44,829</b>	<b>41,616</b>	<b>24,021</b>	<b>20,808</b>	<b>44,829</b>	<b>0</b>	<b>20,808</b>	<b>20,808</b>	<b>41,616</b>	<b>0</b>
Minn State Academies	23,413	23,328	11,749	11,664	23,413	0	11,664	11,664	23,328	0
3-14 Governor's Rec	0	0	0	300	300	300	300	300	600	600
<b>Minn State Academies</b>	<b>23,413</b>	<b>23,328</b>	<b>11,749</b>	<b>11,964</b>	<b>23,713</b>	<b>300</b>	<b>11,964</b>	<b>11,964</b>	<b>23,928</b>	<b>600</b>
<b>Perpich Center for Arts Education</b>	<b>13,546</b>	<b>13,546</b>	<b>6,773</b>	<b>6,773</b>	<b>13,546</b>	<b>0</b>	<b>6,773</b>	<b>6,773</b>	<b>13,546</b>	<b>0</b>
<b>K-12 EDUCATION</b>	<b>16,625,318</b>	<b>16,733,916</b>	<b>8,472,900</b>	<b>8,153,543</b>	<b>16,626,443</b>	<b>1,125</b>	<b>8,304,089</b>	<b>8,432,235</b>	<b>16,736,324</b>	<b>2,408</b>
<b><u>PROPERTY TAX RECOG/PAYMENT CHANGE</u></b>										
Property Tax Recognition Shift	551,059	0	551,059	0	551,059	0	0	0	0	0
Aid Payment Change K-12 Education	261,515	0	261,515	0	261,515	0	0	0	0	0
Aid Payment Change Tax Aids & Credits	[539]	[0]	[539]	[0]	[539]	[0]	[0]	[0]	[0]	[0]
<b>Property Tax Recog/Payment Change</b>	<b>812,574</b>	<b>0</b>	<b>812,574</b>	<b>0</b>	<b>812,574</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>



**General Fund - Fund Balance Analysis**

**( H ) HIGHER EDUCATION**

Student Financial Aid Services

**Office of Higher Education**

University of Minnesota  
3-14 Governor's Rec

**University of Minnesota**

MN State Colleges & Universities (TR OUT)  
3-14 Governor's Rec

**MN State Colleges & Universities (TR OUT)**

Mayo Medical School  
Mayo Family & Residency

**Mayo Foundation**

**HIGHER EDUCATION**

**( R ) PROPERTY TAX AIDS & CREDITS**

Regular Homeowners (Homestead Credit Refund)

Regular Renters

Targeting

Forest Land Credits

**Property Tax Refunds**

City Aid

12, SS1, CH 1 - Flood Disaster Assistance

**City Aid**

Aid To School Districts  
Cities, Towns, Counties

**Disparity Reduction Aid**

Aid To School Districts  
Cities, Towns, Counties

**Border City Disparity Credit**

**Taconite Aid Reimbursement (School)**

**Suppl Hmstd Prop Tax Relief (Non-School)**

**Aid to Police & Fire**

Aid To School Districts  
Cities, Towns, Counties

**Disaster Credit**

Aid To School Districts  
Cities, Towns, Counties

**Prior Year Credits**

	2-14 Fcst FY 2014-15	2-14 Plng Est FY 2016-17	3-14 Gov Rec FY 2014	3-14 Gov Rec FY 2015	3-14 Gov Rec FY 2014-15	3-14 vs 2-14 FY 2014-15	3-14 Gov Plng FY 2016	3-14 Gov Plng FY 2017	3-14 Gov Plng FY 2016-17	3-14 vs 2-14 FY 2016-17
Student Financial Aid Services	450,103	454,144	226,281	223,822	450,103	0	227,072	227,072	454,144	0
<b>Office of Higher Education</b>	<b>450,103</b>	<b>454,144</b>	<b>226,281</b>	<b>223,822</b>	<b>450,103</b>	<b>0</b>	<b>227,072</b>	<b>227,072</b>	<b>454,144</b>	<b>0</b>
University of Minnesota 3-14 Governor's Rec	1,167,898 0	1,182,198 0	576,799 0	591,099 5,000	1,167,898 5,000	0 5,000	591,099 0	591,099 0	1,182,198 0	0 0
<b>University of Minnesota</b>	<b>1,167,898</b>	<b>1,182,198</b>	<b>576,799</b>	<b>596,099</b>	<b>1,172,898</b>	<b>5,000</b>	<b>591,099</b>	<b>591,099</b>	<b>1,182,198</b>	<b>0</b>
MN State Colleges & Universities (TR OUT) 3-14 Governor's Rec	1,193,058 0	1,210,286 0	587,915 0	605,143 17,000	1,193,058 17,000	0 17,000	605,143 17,000	605,143 17,000	1,210,286 34,000	0 34,000
<b>MN State Colleges &amp; Universities (TR OUT)</b>	<b>1,193,058</b>	<b>1,210,286</b>	<b>587,915</b>	<b>622,143</b>	<b>1,210,058</b>	<b>17,000</b>	<b>622,143</b>	<b>622,143</b>	<b>1,244,286</b>	<b>34,000</b>
Mayo Medical School Mayo Family & Residency	1,330 1,372	1,330 1,372	665 686	665 686	1,330 1,372	0 0	665 686	665 686	1,330 1,372	0 0
<b>Mayo Foundation</b>	<b>2,702</b>	<b>2,702</b>	<b>1,351</b>	<b>1,351</b>	<b>2,702</b>	<b>0</b>	<b>1,351</b>	<b>1,351</b>	<b>2,702</b>	<b>0</b>
<b>HIGHER EDUCATION</b>	<b>2,813,761</b>	<b>2,849,330</b>	<b>1,392,346</b>	<b>1,443,415</b>	<b>2,835,761</b>	<b>22,000</b>	<b>1,441,665</b>	<b>1,441,665</b>	<b>2,883,330</b>	<b>34,000</b>
<b><u>( R ) PROPERTY TAX AIDS &amp; CREDITS</u></b>										
Regular Homeowners (Homestead Credit Refund)	703,300	845,400	296,800	406,500	703,300	0	417,200	428,200	845,400	0
Regular Renters	398,200	440,200	187,900	210,300	398,200	0	217,200	223,000	440,200	0
Targeting	2,708	8,690	728	1,980	2,708	0	1,980	6,710	8,690	0
Forest Land Credits	10,580	11,590	5,200	5,380	10,580	0	5,650	5,940	11,590	0
<b>Property Tax Refunds</b>	<b>1,114,788</b>	<b>1,305,880</b>	<b>490,628</b>	<b>624,160</b>	<b>1,114,788</b>	<b>0</b>	<b>642,030</b>	<b>663,850</b>	<b>1,305,880</b>	<b>0</b>
City Aid	935,038	1,020,696	427,440	507,598	935,038	0	509,098	511,598	1,020,696	0
12, SS1, CH 1 - Flood Disaster Assistance	80	0	0	80	80	0	0	0	0	0
<b>City Aid</b>	<b>935,118</b>	<b>1,020,696</b>	<b>427,440</b>	<b>507,678</b>	<b>935,118</b>	<b>0</b>	<b>509,098</b>	<b>511,598</b>	<b>1,020,696</b>	<b>0</b>
Aid To School Districts Cities, Towns, Counties	16,342 20,562	16,046 20,562	8,319 10,281	8,023 10,281	16,342 20,562	0 0	8,023 10,281	8,023 10,281	16,046 20,562	0 0
<b>Disparity Reduction Aid</b>	<b>36,904</b>	<b>36,608</b>	<b>18,600</b>	<b>18,304</b>	<b>36,904</b>	<b>0</b>	<b>18,304</b>	<b>18,304</b>	<b>36,608</b>	<b>0</b>
Aid To School Districts Cities, Towns, Counties	3,083 12,451	3,436 13,984	1,403 5,459	1,680 6,992	3,083 12,451	0 0	1,718 6,992	1,718 6,992	3,436 13,984	0 0
<b>Border City Disparity Credit</b>	<b>15,534</b>	<b>17,420</b>	<b>6,862</b>	<b>8,672</b>	<b>15,534</b>	<b>0</b>	<b>8,710</b>	<b>8,710</b>	<b>17,420</b>	<b>0</b>
<b>Taconite Aid Reimbursement (School)</b>	<b>1,122</b>	<b>1,122</b>	<b>561</b>	<b>561</b>	<b>1,122</b>	<b>0</b>	<b>561</b>	<b>561</b>	<b>1,122</b>	<b>0</b>
<b>Suppl Hmstd Prop Tax Relief (Non-School)</b>	<b>10,612</b>	<b>10,826</b>	<b>5,279</b>	<b>5,333</b>	<b>10,612</b>	<b>0</b>	<b>5,386</b>	<b>5,440</b>	<b>10,826</b>	<b>0</b>
<b>Aid to Police &amp; Fire</b>	<b>183,459</b>	<b>195,396</b>	<b>89,448</b>	<b>94,011</b>	<b>183,459</b>	<b>0</b>	<b>96,063</b>	<b>99,333</b>	<b>195,396</b>	<b>0</b>
Aid To School Districts Cities, Towns, Counties	177 809	42 208	143 705	34 104	177 809	0 0	21 104	21 104	42 208	0 0
<b>Disaster Credit</b>	<b>986</b>	<b>250</b>	<b>848</b>	<b>138</b>	<b>986</b>	<b>0</b>	<b>125</b>	<b>125</b>	<b>250</b>	<b>0</b>
Aid To School Districts Cities, Towns, Counties	21 105	0 46	21 82	0 23	21 105	0 0	0 23	0 23	0 46	0 0
<b>Prior Year Credits</b>	<b>126</b>	<b>46</b>	<b>103</b>	<b>23</b>	<b>126</b>	<b>0</b>	<b>23</b>	<b>23</b>	<b>46</b>	<b>0</b>

**General Fund - Fund Balance Analysis**

	2-14 Fcst FY 2014-15	2-14 Plng Est FY 2016-17	3-14 Gov Rec FY 2014	3-14 Gov Rec FY 2015	3-14 Gov Rec FY 2014-15	3-14 vs 2-14 FY 2014-15	3-14 Gov Plng FY 2016	3-14 Gov Plng FY 2017	3-14 Gov Plng FY 2016-17	3-14 vs 2-14 FY 2016-17
Aid To School Districts	10,239	9,748	5,339	4,900	10,239	0	4,874	4,874	9,748	0
Cities, Towns, Counties	35,187	34,714	17,830	17,357	35,187	0	17,357	17,357	34,714	0
<b>Agric Market Value Homestead Credit</b>	<b>45,426</b>	<b>44,462</b>	<b>23,169</b>	<b>22,257</b>	<b>45,426</b>	<b>0</b>	<b>22,231</b>	<b>22,231</b>	<b>44,462</b>	<b>0</b>
<b>Payments to Counties with Indian Casinos</b>	<b>1,755</b>	<b>1,826</b>	<b>869</b>	<b>886</b>	<b>1,755</b>	<b>0</b>	<b>904</b>	<b>922</b>	<b>1,826</b>	<b>0</b>
<b>PERA Pension Aid</b>	<b>28,588</b>	<b>28,588</b>	<b>14,294</b>	<b>14,294</b>	<b>28,588</b>	<b>0</b>	<b>14,294</b>	<b>14,294</b>	<b>28,588</b>	<b>0</b>
<b>Senior Deferral Reimbursement</b>	<b>3,430</b>	<b>5,460</b>	<b>1,650</b>	<b>1,780</b>	<b>3,430</b>	<b>0</b>	<b>2,355</b>	<b>3,105</b>	<b>5,460</b>	<b>0</b>
<b>Political Contribution Refunds (OPEN)</b>	<b>11,000</b>	<b>12,000</b>	<b>4,500</b>	<b>6,500</b>	<b>11,000</b>	<b>0</b>	<b>5,500</b>	<b>6,500</b>	<b>12,000</b>	<b>0</b>
<b>Tax Refund Interest (OPEN)</b>	<b>24,000</b>	<b>30,000</b>	<b>11,000</b>	<b>13,000</b>	<b>24,000</b>	<b>0</b>	<b>15,000</b>	<b>15,000</b>	<b>30,000</b>	<b>0</b>
<b>Local Police/Fire Amort Aid (OPEN)</b>	<b>5,458</b>	<b>5,458</b>	<b>2,729</b>	<b>2,729</b>	<b>5,458</b>	<b>0</b>	<b>2,729</b>	<b>2,729</b>	<b>5,458</b>	<b>0</b>
Redirected Aid - St Paul/TRA	4,188	4,188	2,094	2,094	4,188	0	2,094	2,094	4,188	0
Firefighters Relief Reimbursements (OPEN)	1,216	1,216	608	608	1,216	0	608	608	1,216	0
13, CH 143 - Police-Fire Retirement Supp Aid	31,000	31,000	15,500	15,500	31,000	0	15,500	15,500	31,000	0
<b>Repl Taconite Prod Tax Red IRRR (TR OUT)</b>	<b>7,062</b>	<b>7,729</b>	<b>3,500</b>	<b>3,562</b>	<b>7,062</b>	<b>0</b>	<b>3,703</b>	<b>4,026</b>	<b>7,729</b>	<b>0</b>
Repl Taconite Prod Tax Red	10,146	10,183	5,057	5,089	10,146	0	5,058	5,125	10,183	0
PILT for DNR & DOT Owned Lands	61,419	62,319	30,597	30,822	61,419	0	31,047	31,272	62,319	0
County Program Aid	371,067	410,923	165,570	205,497	371,067	0	205,469	205,454	410,923	0
MMB - Public Def / Local Impact Notes (TR OUT)	1,428	1,428	714	714	1,428	0	714	714	1,428	0
<b>County Program Aid</b>	<b>372,495</b>	<b>412,351</b>	<b>166,284</b>	<b>206,211</b>	<b>372,495</b>	<b>0</b>	<b>206,183</b>	<b>206,168</b>	<b>412,351</b>	<b>0</b>
<b>13, CH 143 - Township Aid</b>	<b>10,000</b>	<b>20,000</b>	<b>0</b>	<b>10,000</b>	<b>10,000</b>	<b>0</b>	<b>10,000</b>	<b>10,000</b>	<b>20,000</b>	<b>0</b>
Mahnomen Adjustments (School)	280	280	140	140	280	0	140	140	280	0
Mahnomen Adjustments (Non-School)	2,120	2,120	1,060	1,060	2,120	0	1,060	1,060	2,120	0
<b>Mahnomen Adjustments</b>	<b>2,400</b>	<b>2,400</b>	<b>1,200</b>	<b>1,200</b>	<b>2,400</b>	<b>0</b>	<b>1,200</b>	<b>1,200</b>	<b>2,400</b>	<b>0</b>
<b>Utility Transition Aid (Non-School)</b>	<b>782</b>	<b>598</b>	<b>779</b>	<b>3</b>	<b>782</b>	<b>0</b>	<b>350</b>	<b>248</b>	<b>598</b>	<b>0</b>
<b>Performance Measurement</b>	<b>842</b>	<b>856</b>	<b>419</b>	<b>423</b>	<b>842</b>	<b>0</b>	<b>426</b>	<b>430</b>	<b>856</b>	<b>0</b>
<b>Local Option Abatement Reimb (Non-School)</b>	<b>407</b>	<b>152</b>	<b>331</b>	<b>76</b>	<b>407</b>	<b>0</b>	<b>76</b>	<b>76</b>	<b>152</b>	<b>0</b>
<b>Local Option Abatement Reimb (School)</b>	<b>324</b>	<b>48</b>	<b>277</b>	<b>47</b>	<b>324</b>	<b>0</b>	<b>24</b>	<b>24</b>	<b>48</b>	<b>0</b>
13, CH 143 - Moose Lake Assess Reimb	2,000	0	2,000	0	2,000	0	0	0	0	0
13, CH 143 - Aid for City of Mpls Debt Svc	0	3,700	0	0	0	0	0	3,700	3,700	0
13, CH 143 - Bloomington Infrastructure Projects FD	0	10,400	0	0	0	0	5,200	5,200	10,400	0
13, CH 143 - Greater MN Intern, DOR transfer to OHE	20	40	0	20	20	0	20	20	40	0
<b>3-14 Governor's Rec</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>160</b>	<b>160</b>	<b>160</b>
<b>PROPERTY TAX AIDS &amp; CREDITS</b>	<b>2,922,607</b>	<b>3,283,218</b>	<b>1,326,626</b>	<b>1,595,981</b>	<b>2,922,607</b>	<b>0</b>	<b>1,624,802</b>	<b>1,658,576</b>	<b>3,283,378</b>	<b>160</b>

**General Fund - Fund Balance Analysis**

**(1) HEALTH & HUMAN SERVICES**

Central Office Operations:

	2-14 Fcst FY 2014-15	2-14 Plng Est FY 2016-17	3-14 Gov Rec FY 2014	3-14 Gov Rec FY 2015	3-14 Gov Rec FY 2014-15	3-14 vs 2-14 FY 2014-15	3-14 Gov Plng FY 2016	3-14 Gov Plng FY 2017	3-14 Gov Plng FY 2016-17	3-14 vs 2-14 FY 2016-17
Finance & Management	202,531	195,482	105,615	96,916	202,531	0	99,778	95,704	195,482	0
Children & Families	16,038	15,430	8,023	8,015	16,038	0	7,715	7,715	15,430	0
Health Care Management	29,216	28,526	14,817	14,399	29,216	0	14,257	14,269	28,526	0
Continuing Care Management	49,528	56,835	23,296	26,232	49,528	0	29,481	27,354	56,835	0
Chemical & Mental Health	9,002	8,862	4,571	4,431	9,002	0	4,431	4,431	8,862	0
12, CH 299 - Comp. Gambling Chem & Mental Hlth (Standing)	127	118	68	59	127	0	59	59	118	0
<b>Subtotal Central Office Operations</b>	<b>306,442</b>	<b>305,253</b>	<b>156,390</b>	<b>150,052</b>	<b>306,442</b>	<b>0</b>	<b>155,721</b>	<b>149,532</b>	<b>305,253</b>	<b>0</b>

Forecasted Programs:

MN Family Inv Plan/Div Work Prog Grants (MFIP/DWP)	153,254	196,151	76,154	77,100	153,254	0	99,092	97,059	196,151	0
MFIP Child Care Asst Grants	141,425	174,794	61,017	80,408	141,425	0	86,277	88,517	174,794	0
General Assistance (GA)	106,346	115,138	52,218	54,128	106,346	0	56,408	58,730	115,138	0
Minnesota Supplemental Aid (MSA)	77,163	82,691	37,956	39,207	77,163	0	40,596	42,095	82,691	0
Group Residential Housing Grants	290,636	331,711	141,388	149,248	290,636	0	160,491	171,220	331,711	0
Medical Assistance	8,683,922	9,790,800	4,279,385	4,404,537	8,683,922	0	4,781,284	5,009,516	9,790,800	0
Alternative Care Program	85,502	84,436	43,840	41,662	85,502	0	42,642	41,794	84,436	0
CCDTF Entitlements (TR OUT)	168,082	167,851	85,147	82,935	168,082	0	82,673	85,178	167,851	0
<b>Subtotal Forecasted Programs</b>	<b>9,706,330</b>	<b>10,943,572</b>	<b>4,777,105</b>	<b>4,929,225</b>	<b>9,706,330</b>	<b>0</b>	<b>5,349,463</b>	<b>5,594,109</b>	<b>10,943,572</b>	<b>0</b>

Grant Programs:

Support Services Grants	22,248	21,848	8,915	13,333	22,248	0	13,133	8,715	21,848	0
Basic Sliding Fee Child Care Asst Grants	79,154	92,263	36,836	42,318	79,154	0	46,096	46,167	92,263	0
Child Care Development	3,349	3,474	1,612	1,737	3,349	0	1,737	1,737	3,474	0
Child Support Enforcement	100	100	50	50	100	0	50	50	100	0
Childrens Services Grants	102,721	122,132	49,760	52,961	102,721	0	58,874	63,258	122,132	0
Children & Community Svcs	109,602	112,602	53,301	56,301	109,602	0	56,301	56,301	112,602	0
Children & Econ Support Grants	41,895	41,696	21,047	20,848	41,895	0	20,848	20,848	41,696	0
Other Health Care Grants	380	180	190	190	380	0	90	90	180	0
Aging & Adult Services Grants	42,773	52,698	20,089	22,684	42,773	0	26,506	26,192	52,698	0
Deaf & Hard of Hearing Grants	3,556	3,570	1,771	1,785	3,556	0	1,785	1,785	3,570	0
Disabilities Grants	52,995	40,674	33,669	19,326	52,995	0	20,250	20,424	40,674	0
Adult Mental Health Grants	139,380	128,684	70,597	68,783	139,380	0	64,342	64,342	128,684	0
Children's Mental Health Grants	38,882	41,272	18,246	20,636	38,882	0	20,636	20,636	41,272	0
CCDTF Non-Entitlements	3,632	2,672	1,816	1,816	3,632	0	1,336	1,336	2,672	0
12, CH 299 - Compulsive Gambling Grants (Standing)	703	762	341	362	703	0	375	387	762	0
<b>Subtotal Grant Programs</b>	<b>641,370</b>	<b>664,627</b>	<b>318,240</b>	<b>323,130</b>	<b>641,370</b>	<b>0</b>	<b>332,359</b>	<b>332,268</b>	<b>664,627</b>	<b>0</b>

State Operated Services:

Mental Health Services	231,476	231,476	115,738	115,738	231,476	0	115,738	115,738	231,476	0
Minnesota Security Hospital	139,164	139,164	69,582	69,582	139,164	0	69,582	69,582	139,164	0
<b>Subtotal State Operated Services</b>	<b>370,640</b>	<b>370,640</b>	<b>185,320</b>	<b>185,320</b>	<b>370,640</b>	<b>0</b>	<b>185,320</b>	<b>185,320</b>	<b>370,640</b>	<b>0</b>

Sex Offender Program

Sex Offender Program	156,514	159,490	76,769	79,745	156,514	0	79,745	79,745	159,490	0
<b>Subtotal Sex Offender Program</b>	<b>156,514</b>	<b>159,490</b>	<b>76,769</b>	<b>79,745</b>	<b>156,514</b>	<b>0</b>	<b>79,745</b>	<b>79,745</b>	<b>159,490</b>	<b>0</b>

**FY13 Appropriations Carried Forward**

	4,046	0	4,046	0	4,046	0	0	0	0	0
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**Subtotal Human Services, Dept of**

	<b>11,185,342</b>	<b>12,443,582</b>	<b>5,517,870</b>	<b>5,667,472</b>	<b>11,185,342</b>	<b>0</b>	<b>6,102,608</b>	<b>6,340,974</b>	<b>12,443,582</b>	<b>0</b>
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DHS - Federal Reimbursement	(56,938)	(57,421)	(28,222)	(28,716)	(56,938)	0	(28,715)	(28,706)	(57,421)	0
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3-14 Governor's Rec	0	0	3,985	80,634	84,619	84,619	90,882	96,263	187,145	187,145
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<b>Human Services, Dept of</b>	<b>11,128,404</b>	<b>12,386,161</b>	<b>5,493,633</b>	<b>5,719,390</b>	<b>11,213,023</b>	<b>84,619</b>	<b>6,164,775</b>	<b>6,408,531</b>	<b>12,573,306</b>	<b>187,145</b>
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**General Fund - Fund Balance Analysis**

	2-14 Fcst FY 2014-15	2-14 Plng Est FY 2016-17	3-14 Gov Rec FY 2014	3-14 Gov Rec FY 2015	3-14 Gov Rec FY 2014-15	3-14 vs 2-14 FY 2014-15	3-14 Gov Plng FY 2016	3-14 Gov Plng FY 2017	3-14 Gov Plng FY 2016-17	3-14 vs 2-14 FY 2016-17
Health Improvement	100,508	95,288	52,839	47,669	100,508	0	47,619	47,669	95,288	0
Policy Quality & Compliance	18,782	18,782	9,391	9,391	18,782	0	9,391	9,391	18,782	0
13, CH 51 - Policy Quality & Compliance - Hosp Nursing Study	252	0	187	65	252	0	0	0	0	0
Health Protection	18,402	18,402	9,201	9,201	18,402	0	9,201	9,201	18,402	0
Administrative Support Service	16,040	16,040	8,020	8,020	16,040	0	8,020	8,020	16,040	0
FY13 Appropriations Carried Forward	170	0	170	0	170	0	0	0	0	0
<b>Health, Department of</b>	<b>154,154</b>	<b>148,512</b>	<b>79,808</b>	<b>74,346</b>	<b>154,154</b>	<b>0</b>	<b>74,231</b>	<b>74,281</b>	<b>148,512</b>	<b>0</b>
<b>Emergency Medical Services Board</b>	<b>5,482</b>	<b>5,482</b>	<b>2,741</b>	<b>2,741</b>	<b>5,482</b>	<b>0</b>	<b>2,741</b>	<b>2,741</b>	<b>5,482</b>	<b>0</b>
<b>Council on Disability</b>	<b>1,228</b>	<b>1,228</b>	<b>614</b>	<b>614</b>	<b>1,228</b>	<b>0</b>	<b>614</b>	<b>614</b>	<b>1,228</b>	<b>0</b>
MH/DD Ombudsman	3,308	3,308	1,654	1,654	3,308	0	1,654	1,654	3,308	0
FY13 Appropriations Carried Forward	214	0	214	0	214	0	0	0	0	0
<b>MH/DD Ombudsman</b>	<b>3,522</b>	<b>3,308</b>	<b>1,868</b>	<b>1,654</b>	<b>3,522</b>	<b>0</b>	<b>1,654</b>	<b>1,654</b>	<b>3,308</b>	<b>0</b>
<b>Ombudsperson for Families</b>	<b>667</b>	<b>668</b>	<b>333</b>	<b>334</b>	<b>667</b>	<b>0</b>	<b>334</b>	<b>334</b>	<b>668</b>	<b>0</b>
<b>08, CH 363 - Transfer to Health Care Access Fund</b>	<b>50,000</b>	<b>0</b>	<b>0</b>	<b>50,000</b>	<b>50,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>HEALTH &amp; HUMAN SERVICES</b>	<b>11,343,457</b>	<b>12,545,359</b>	<b>5,578,997</b>	<b>5,849,079</b>	<b>11,428,076</b>	<b>84,619</b>	<b>6,244,349</b>	<b>6,488,155</b>	<b>12,732,504</b>	<b>187,145</b>
<b><u>( M ) PUBLIC SAFETY &amp; JUDICIARY</u></b>										
Supreme Court Operations	65,207	65,050	32,282	32,925	65,207	0	32,525	32,525	65,050	0
Civil Legal Svcs	24,532	24,532	12,266	12,266	24,532	0	12,266	12,266	24,532	0
<b>Supreme Court</b>	<b>89,739</b>	<b>89,582</b>	<b>44,548</b>	<b>45,191</b>	<b>89,739</b>	<b>0</b>	<b>44,791</b>	<b>44,791</b>	<b>89,582</b>	<b>0</b>
<b>Court of Appeals</b>	<b>21,676</b>	<b>22,228</b>	<b>10,641</b>	<b>11,035</b>	<b>21,676</b>	<b>0</b>	<b>11,104</b>	<b>11,124</b>	<b>22,228</b>	<b>0</b>
<b>Trial Courts</b>	<b>504,081</b>	<b>513,244</b>	<b>247,459</b>	<b>256,622</b>	<b>504,081</b>	<b>0</b>	<b>256,622</b>	<b>256,622</b>	<b>513,244</b>	<b>0</b>
<b>State Guardian Ad Litem Board</b>	<b>25,170</b>	<b>25,512</b>	<b>12,414</b>	<b>12,756</b>	<b>25,170</b>	<b>0</b>	<b>12,756</b>	<b>12,756</b>	<b>25,512</b>	<b>0</b>
<b>Tax Court</b>	<b>2,058</b>	<b>2,070</b>	<b>1,023</b>	<b>1,035</b>	<b>2,058</b>	<b>0</b>	<b>1,035</b>	<b>1,035</b>	<b>2,070</b>	<b>0</b>
<b>Uniform Laws Commission</b>	<b>231</b>	<b>168</b>	<b>147</b>	<b>84</b>	<b>231</b>	<b>0</b>	<b>84</b>	<b>84</b>	<b>168</b>	<b>0</b>
<b>Judicial Standards, Bd of</b>	<b>1,212</b>	<b>912</b>	<b>756</b>	<b>456</b>	<b>1,212</b>	<b>0</b>	<b>456</b>	<b>456</b>	<b>912</b>	<b>0</b>
Board of Public Defense	144,310	147,224	70,698	73,612	144,310	0	73,612	73,612	147,224	0
FY13 Appropriations Carried Forward	125	0	125	0	125	0	0	0	0	0
<b>Board of Public Defense</b>	<b>144,435</b>	<b>147,224</b>	<b>70,823</b>	<b>73,612</b>	<b>144,435</b>	<b>0</b>	<b>73,612</b>	<b>73,612</b>	<b>147,224</b>	<b>0</b>
<b>Private Detective Board</b>	<b>240</b>	<b>240</b>	<b>120</b>	<b>120</b>	<b>240</b>	<b>0</b>	<b>120</b>	<b>120</b>	<b>240</b>	<b>0</b>
<b>Human Rights, Dept of</b>	<b>6,594</b>	<b>6,594</b>	<b>3,297</b>	<b>3,297</b>	<b>6,594</b>	<b>0</b>	<b>3,297</b>	<b>3,297</b>	<b>6,594</b>	<b>0</b>

**General Fund - Fund Balance Analysis**

	2-14 Fcst	2-14 Plng Est	3-14 Gov Rec	3-14 Gov Rec	3-14 Gov Rec	3-14 vs 2-14	3-14 Gov Plng	3-14 Gov Plng	3-14 Gov Plng	3-14 vs 2-14
	FY 2014-15	FY 2016-17	FY 2014	FY 2015	FY 2014-15	FY 2014-15	FY 2016	FY 2017	FY 2016-17	FY 2016-17
Correctional Institutions	695,135	732,902	345,048	350,087	695,135	0	364,014	368,888	732,902	0
Community Services	228,882	229,408	114,178	114,704	228,882	0	114,704	114,704	229,408	0
Operations Support	44,757	45,526	22,244	22,513	44,757	0	22,677	22,849	45,526	0
13, CH 122 - Claims Bill - Corrections	21	0	21	0	21	0	0	0	0	0
FY13 Appropriations Carried Forward	6	0	6	0	6	0	0	0	0	0
3-14 Governor's Rec	0	0	0	30,089	30,089	30,089	19,000	19,000	38,000	38,000
<b>Corrections, Dept of</b>	<b>968,801</b>	<b>1,007,836</b>	<b>481,497</b>	<b>517,393</b>	<b>998,890</b>	<b>30,089</b>	<b>520,395</b>	<b>525,441</b>	<b>1,045,836</b>	<b>38,000</b>
<b>Sentencing Guidelines Comm</b>	<b>1,472</b>	<b>1,172</b>	<b>886</b>	<b>586</b>	<b>1,472</b>	<b>0</b>	<b>586</b>	<b>586</b>	<b>1,172</b>	<b>0</b>
Homeland Security & Emergency Mgmt	4,562	4,512	2,306	2,256	4,562	0	2,256	2,256	4,512	0
Criminal Apprehension	85,239	89,055	42,315	42,924	85,239	0	47,274	41,781	89,055	0
Gambling & Alcohol Enforcement	3,164	3,164	1,582	1,582	3,164	0	1,582	1,582	3,164	0
Office of Justice Programs	72,020	70,920	36,010	36,010	72,020	0	35,460	35,460	70,920	0
13, CH 141 - Disaster Aid - DPS	1,750	0	1,750	0	1,750	0	0	0	0	0
13, SS1 - Severe Storm Relief (Public Assist State & Local FEMA Match)	4,500	0	4,500	0	4,500	0	0	0	0	0
13, SS1 - Severe Storm Relief (Reduce 12, SS1, Ch 1, Art 1, Sec 3)	(800)	0	(800)	0	(800)	0	0	0	0	0
13, SS1 - Severe Storm Relief (Reduce 12, SS1, Ch 1, Art 2, Sec 3)	(2,000)	0	(2,000)	0	(2,000)	0	0	0	0	0
13, SS1 - Severe Storm Relief (Reduce 13, Ch 141, Sec 1, Para b)	(219)	0	(219)	0	(219)	0	0	0	0	0
FY13 Appropriations Carried Forward	15,225	0	15,225	0	15,225	0	0	0	0	0
3-14 Governor's Rec	0	0	0	60	60	60	60	60	120	120
<b>Public Safety, Dept of</b>	<b>183,441</b>	<b>167,651</b>	<b>100,669</b>	<b>82,832</b>	<b>183,501</b>	<b>60</b>	<b>86,632</b>	<b>81,139</b>	<b>167,771</b>	<b>120</b>
<b>PUBLIC SAFETY &amp; JUDICIARY</b>	<b>1,949,150</b>	<b>1,984,433</b>	<b>974,280</b>	<b>1,005,019</b>	<b>1,979,299</b>	<b>30,149</b>	<b>1,011,490</b>	<b>1,011,063</b>	<b>2,022,553</b>	<b>38,120</b>
<b><u>(L) TRANSPORTATION</u></b>										
Multimodal Systems	35,433	34,952	17,957	17,476	35,433	0	17,476	17,476	34,952	0
State Roads	6	6	3	3	6	0	3	3	6	0
Agency Management	108	108	54	54	108	0	54	54	108	0
<b>Transportation, Dept of</b>	<b>35,547</b>	<b>35,066</b>	<b>18,014</b>	<b>17,533</b>	<b>35,547</b>	<b>0</b>	<b>17,533</b>	<b>17,533</b>	<b>35,066</b>	<b>0</b>
Met Council Transit	184,859	153,372	107,889	76,970	184,859	0	76,686	76,686	153,372	0
3-14 Governor's Rec	0	0	0	(60)	(60)	(60)	(60)	10	(50)	(50)
<b>Metropolitan Council</b>	<b>184,859</b>	<b>153,372</b>	<b>107,889</b>	<b>76,910</b>	<b>184,799</b>	<b>(60)</b>	<b>76,626</b>	<b>76,696</b>	<b>153,322</b>	<b>(50)</b>
Admin & Related Services	9,800	9,800	4,900	4,900	9,800	0	4,900	4,900	9,800	0
State Patrol	8,784	8,784	4,392	4,392	8,784	0	4,392	4,392	8,784	0
13, CH 111 - Pension Bill - DPS State Patrol	95	284	0	95	95	0	95	189	284	0
3-14 Governor's Rec	0	0	0	2,000	2,000	2,000	2,000	2,000	4,000	4,000
<b>Public Safety, Dept of</b>	<b>18,679</b>	<b>18,868</b>	<b>9,292</b>	<b>11,387</b>	<b>20,679</b>	<b>2,000</b>	<b>11,387</b>	<b>11,481</b>	<b>22,868</b>	<b>4,000</b>
<b>Payback 2008 State Airports Fund (TR OUT)</b>	<b>15,000</b>	<b>0</b>	<b>15,000</b>	<b>0</b>	<b>15,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TRANSPORTATION</b>	<b>254,085</b>	<b>207,306</b>	<b>150,195</b>	<b>105,830</b>	<b>256,025</b>	<b>1,940</b>	<b>105,546</b>	<b>105,710</b>	<b>211,256</b>	<b>3,950</b>
<b><u>(J) ENVIRONMENT &amp; AGRICULTURE</u></b>										
Water	7,474	7,474	3,737	3,737	7,474	0	3,737	3,737	7,474	0
EA and Cross-Media	2,053	2,052	1,027	1,026	2,053	0	1,026	1,026	2,052	0
<b>Pollution Control Agency</b>	<b>9,527</b>	<b>9,526</b>	<b>4,764</b>	<b>4,763</b>	<b>9,527</b>	<b>0</b>	<b>4,763</b>	<b>4,763</b>	<b>9,526</b>	<b>0</b>

**General Fund - Fund Balance Analysis**

	2-14 Fcst FY 2014-15	2-14 Plng Est FY 2016-17	3-14 Gov Rec FY 2014	3-14 Gov Rec FY 2015	3-14 Gov Rec FY 2014-15	3-14 vs 2-14 FY 2014-15	3-14 Gov Plng FY 2016	3-14 Gov Plng FY 2017	3-14 Gov Plng FY 2016-17	3-14 vs 2-14 FY 2016-17
Land and Mineral Resources Management	2,728	3,128	1,164	1,564	2,728	0	1,564	1,564	3,128	0
Ecological & Water Resources	28,934	33,634	12,117	16,817	28,934	0	16,817	16,817	33,634	0
Forest Management	48,850	47,700	24,450	24,400	48,850	0	23,850	23,850	47,700	0
Parks & Trails Mgmt	39,560	39,560	19,780	19,780	39,560	0	19,780	19,780	39,560	0
Enforcement Natural Res Laws-Rules	7,950	7,950	3,975	3,975	7,950	0	3,975	3,975	7,950	0
Leech Lake White Earth (OPEN)	5,200	5,200	2,600	2,600	5,200	0	2,600	2,600	5,200	0
DNR Firefighting (OPEN)	26,000	26,000	13,000	13,000	26,000	0	13,000	13,000	26,000	0
1854 Treaty (OPEN)	10,764	10,798	5,365	5,399	10,764	0	5,399	5,399	10,798	0
Con Con Areas (OPEN)	38	38	19	19	38	0	19	19	38	0
FY13 Appropriations Carried Forward	2,570	0	2,570	0	2,570	0	0	0	0	0
<b>Natural Resources, Dept of</b>	<b>172,594</b>	<b>174,008</b>	<b>85,040</b>	<b>87,554</b>	<b>172,594</b>	<b>0</b>	<b>87,004</b>	<b>87,004</b>	<b>174,008</b>	<b>0</b>
Board of Water & Soil Resources	25,282	25,282	12,641	12,641	25,282	0	12,641	12,641	25,282	0
FY13 Appropriations Carried Forward	3,077	0	3,077	0	3,077	0	0	0	0	0
<b>Board of Water &amp; Soil Resources</b>	<b>28,359</b>	<b>25,282</b>	<b>15,718</b>	<b>12,641</b>	<b>28,359</b>	<b>0</b>	<b>12,641</b>	<b>12,641</b>	<b>25,282</b>	<b>0</b>
<b>Conservation Corps of Minnesota</b>	<b>910</b>	<b>910</b>	<b>455</b>	<b>455</b>	<b>910</b>	<b>0</b>	<b>455</b>	<b>455</b>	<b>910</b>	<b>0</b>
<b>Metropolitan Council Parks</b>	<b>5,740</b>	<b>5,740</b>	<b>2,870</b>	<b>2,870</b>	<b>5,740</b>	<b>0</b>	<b>2,870</b>	<b>2,870</b>	<b>5,740</b>	<b>0</b>
<b>Zoological Board</b>	<b>10,850</b>	<b>10,850</b>	<b>5,425</b>	<b>5,425</b>	<b>10,850</b>	<b>0</b>	<b>5,425</b>	<b>5,425</b>	<b>10,850</b>	<b>0</b>
<b>Transfer to Closed Landfill Investment Fund (TR OUT)</b>	<b>10,000</b>	<b>25,300</b>	<b>0</b>	<b>10,000</b>	<b>10,000</b>	<b>0</b>	<b>12,650</b>	<b>12,650</b>	<b>25,300</b>	<b>0</b>
Protection Service	23,960	23,960	11,980	11,980	23,960	0	11,980	11,980	23,960	0
Promotion & Marketing	6,124	6,124	3,062	3,062	6,124	0	3,062	3,062	6,124	0
Value-Added Products	20,470	20,470	10,235	10,235	20,470	0	10,235	10,235	20,470	0
Admin & Financial Assistance	12,586	12,586	6,293	6,293	12,586	0	6,293	6,293	12,586	0
FY13 Appropriations Carried Forward	560	0	560	0	560	0	0	0	0	0
<b>Agriculture, Dept of</b>	<b>63,700</b>	<b>63,140</b>	<b>32,130</b>	<b>31,570</b>	<b>63,700</b>	<b>0</b>	<b>31,570</b>	<b>31,570</b>	<b>63,140</b>	<b>0</b>
Board of Animal Health	9,674	9,674	4,837	4,837	9,674	0	4,837	4,837	9,674	0
FY13 Appropriations Carried Forward	46	0	46	0	46	0	0	0	0	0
<b>Board of Animal Health</b>	<b>9,720</b>	<b>9,674</b>	<b>4,883</b>	<b>4,837</b>	<b>9,720</b>	<b>0</b>	<b>4,837</b>	<b>4,837</b>	<b>9,674</b>	<b>0</b>
Agricultural Utilization Research Institute	5,286	5,286	2,643	2,643	5,286	0	2,643	2,643	5,286	0
13, CH 143 - Greater MN Expan Incentive Prog - AURI (TR TO SR)	2,000	2,000	1,000	1,000	2,000	0	1,000	1,000	2,000	0
<b>Agricultural Utilization Research Institute</b>	<b>7,286</b>	<b>7,286</b>	<b>3,643</b>	<b>3,643</b>	<b>7,286</b>	<b>0</b>	<b>3,643</b>	<b>3,643</b>	<b>7,286</b>	<b>0</b>
<b>ENVIRONMENT &amp; AGRICULTURE</b>	<b>318,686</b>	<b>331,716</b>	<b>154,928</b>	<b>163,758</b>	<b>318,686</b>	<b>0</b>	<b>165,858</b>	<b>165,858</b>	<b>331,716</b>	<b>0</b>
<b><i>(K) JOBS, ECONOMIC DEVELOPMENT, HOUSING &amp; COMMERCE</i></b>										
Financial Institutions	9,770	9,770	4,885	4,885	9,770	0	4,885	4,885	9,770	0
Administrative Services	13,230	13,180	6,615	6,615	13,230	0	6,590	6,590	13,180	0
Enforcement	9,248	9,244	4,626	4,622	9,248	0	4,622	4,622	9,244	0
Telecommunications	2,018	2,018	1,009	1,009	2,018	0	1,009	1,009	2,018	0
Energy Resources	9,268	6,839	5,766	3,502	9,268	0	3,424	3,415	6,839	0
Insurance	6,724	6,724	3,362	3,362	6,724	0	3,362	3,362	6,724	0
3-14 Governor's Rec	0	0	20,000	0	20,000	20,000	0	0	0	0
<b>Commerce, Department of</b>	<b>50,258</b>	<b>47,775</b>	<b>46,263</b>	<b>23,995</b>	<b>70,258</b>	<b>20,000</b>	<b>23,892</b>	<b>23,883</b>	<b>47,775</b>	<b>0</b>
<b>Public Utilities Commission</b>	<b>12,898</b>	<b>12,446</b>	<b>6,457</b>	<b>6,441</b>	<b>12,898</b>	<b>0</b>	<b>6,241</b>	<b>6,205</b>	<b>12,446</b>	<b>0</b>

**General Fund - Fund Balance Analysis**

	2-14 Fcst	2-14 Plng Est	3-14 Gov Rec	3-14 Gov Rec	3-14 Gov Rec	3-14 vs 2-14	3-14 Gov Plng	3-14 Gov Plng	3-14 Gov Plng	3-14 vs 2-14
	FY 2014-15	FY 2016-17	FY 2014	FY 2015	FY 2014-15	FY 2014-15	FY 2016	FY 2017	FY 2016-17	FY 2016-17
Business & Community Development	97,649	82,144	52,942	44,707	97,649	0	41,072	41,072	82,144	0
Workforce Development	4,565	3,078	2,776	1,789	4,565	0	1,539	1,539	3,078	0
General Support Services	2,336	2,336	1,168	1,168	2,336	0	1,168	1,168	2,336	0
Minnesota Trade Office	4,614	4,584	2,322	2,292	4,614	0	2,292	2,292	4,584	0
Vocational Rehabilitation	41,722	40,722	20,861	20,861	41,722	0	20,361	20,361	40,722	0
Services for the Blind	11,850	11,850	5,925	5,925	11,850	0	5,925	5,925	11,850	0
13, CH 143 - Tax Bill Related Costs - DEED	50	50	25	25	50	0	25	25	50	0
13, SS1 - Severe Storm Relief (Nobles Cty, Rock Cty, & City of Worthington)	219	0	219	0	219	0	0	0	0	0
13, SS1 - Severe Storm Relief (Reduce 12, SS1, Ch 1, Art 1, Sec 5)	(1,700)	0	(1,700)	0	(1,700)	0	0	0	0	0
FY13 Appropriations Carried Forward	15,824	0	15,824	0	15,824	0	0	0	0	0
3-14 Governor's Rec	0	0	0	500	500	500	2,000	2,000	4,000	4,000
<b>Employment &amp; Economic Development</b>	<b>177,129</b>	<b>144,764</b>	<b>100,362</b>	<b>77,267</b>	<b>177,629</b>	<b>500</b>	<b>74,382</b>	<b>74,382</b>	<b>148,764</b>	<b>4,000</b>
<b>Housing Finance Agency (TR OUT)</b>	<b>101,496</b>	<b>98,096</b>	<b>58,748</b>	<b>42,748</b>	<b>101,496</b>	<b>0</b>	<b>49,048</b>	<b>49,048</b>	<b>98,096</b>	<b>0</b>
<b>Labor &amp; Industry, Dept of</b>	<b>2,132</b>	<b>2,132</b>	<b>1,066</b>	<b>1,066</b>	<b>2,132</b>	<b>0</b>	<b>1,066</b>	<b>1,066</b>	<b>2,132</b>	<b>0</b>
Mediation Services	4,162	4,116	2,129	2,033	4,162	0	2,058	2,058	4,116	0
13, CH 128 - Child Care & PCA Wkr Rep - BMS	59	0	59	0	59	0	0	0	0	0
<b>Mediation Services</b>	<b>4,221</b>	<b>4,116</b>	<b>2,188</b>	<b>2,033</b>	<b>4,221</b>	<b>0</b>	<b>2,058</b>	<b>2,058</b>	<b>4,116</b>	<b>0</b>
<b>Board of Accountancy</b>	<b>1,323</b>	<b>1,236</b>	<b>705</b>	<b>618</b>	<b>1,323</b>	<b>0</b>	<b>618</b>	<b>618</b>	<b>1,236</b>	<b>0</b>
<b>Board of Architectural/Eng</b>	<b>1,548</b>	<b>1,548</b>	<b>774</b>	<b>774</b>	<b>1,548</b>	<b>0</b>	<b>774</b>	<b>774</b>	<b>1,548</b>	<b>0</b>
<b>Board of Cosmetologist Examiners</b>	<b>2,692</b>	<b>2,692</b>	<b>1,346</b>	<b>1,346</b>	<b>2,692</b>	<b>0</b>	<b>1,346</b>	<b>1,346</b>	<b>2,692</b>	<b>0</b>
<b>Board of Barber Examiners</b>	<b>634</b>	<b>634</b>	<b>317</b>	<b>317</b>	<b>634</b>	<b>0</b>	<b>317</b>	<b>317</b>	<b>634</b>	<b>0</b>
<b>Region 3 - Occupation Tax (OPEN) (TR OUT)</b>	<b>912</b>	<b>912</b>	<b>456</b>	<b>456</b>	<b>912</b>	<b>0</b>	<b>456</b>	<b>456</b>	<b>912</b>	<b>0</b>
Explore Minnesota Tourism	27,976	27,976	13,988	13,988	27,976	0	13,988	13,988	27,976	0
FY13 Appropriations Carried Forward	413	0	413	0	413	0	0	0	0	0
<b>Explore Minnesota Tourism</b>	<b>28,389</b>	<b>27,976</b>	<b>14,401</b>	<b>13,988</b>	<b>28,389</b>	<b>0</b>	<b>13,988</b>	<b>13,988</b>	<b>27,976</b>	<b>0</b>
<b>JOBS, ECONOMIC DEVELOPMENT, HOUSING &amp; COMMERCE</b>	<b>383,632</b>	<b>344,327</b>	<b>233,083</b>	<b>171,049</b>	<b>404,132</b>	<b>20,500</b>	<b>174,186</b>	<b>174,141</b>	<b>348,327</b>	<b>4,000</b>
<b><i>(N) STATE GOVERNMENT &amp; VETERANS</i></b>										
House of Representatives	61,048	61,048	30,524	30,524	61,048	0	30,524	30,524	61,048	0
FY13 Appropriations Carried Forward - House	4,993	0	4,993	0	4,993	0	0	0	0	0
Senate	45,766	45,266	23,133	22,633	45,766	0	22,633	22,633	45,266	0
FY13 Appropriations Carried Forward - Senate	3,945	0	3,945	0	3,945	0	0	0	0	0
Legislative Coordinating Commission	31,370	31,370	15,685	15,685	31,370	0	15,685	15,685	31,370	0
13, CH 131 - Elections Bill - LCC	21	0	21	0	21	0	0	0	0	0
FY13 Appropriations Carried Forward - LCC	2,497	0	2,497	0	2,497	0	0	0	0	0
FY13 Appropriations Carried Forward - Legislative Audit Commission	176	0	176	0	176	0	0	0	0	0
<b>Legislature</b>	<b>149,816</b>	<b>137,684</b>	<b>80,974</b>	<b>68,842</b>	<b>149,816</b>	<b>0</b>	<b>68,842</b>	<b>68,842</b>	<b>137,684</b>	<b>0</b>
<b>Governor's Office</b>	<b>6,706</b>	<b>6,706</b>	<b>3,353</b>	<b>3,353</b>	<b>6,706</b>	<b>0</b>	<b>3,353</b>	<b>3,353</b>	<b>6,706</b>	<b>0</b>
State Auditor	4,191	4,242	2,070	2,121	4,191	0	2,121	2,121	4,242	0
State Auditor (STANDING)	4	4	2	2	4	0	2	2	4	0
<b>State Auditor</b>	<b>4,195</b>	<b>4,246</b>	<b>2,072</b>	<b>2,123</b>	<b>4,195</b>	<b>0</b>	<b>2,123</b>	<b>2,123</b>	<b>4,246</b>	<b>0</b>

**General Fund - Fund Balance Analysis**

	2-14 Fcst FY 2014-15	2-14 Plng Est FY 2016-17	3-14 Gov Rec FY 2014	3-14 Gov Rec FY 2015	3-14 Gov Rec FY 2014-15	3-14 vs 2-14 FY 2014-15	3-14 Gov Plng FY 2016	3-14 Gov Plng FY 2017	3-14 Gov Plng FY 2016-17	3-14 vs 2-14 FY 2016-17
<b>Attorney General</b>	<b>44,250</b>	<b>44,250</b>	<b>22,125</b>	<b>22,125</b>	<b>44,250</b>	<b>0</b>	<b>22,125</b>	<b>22,125</b>	<b>44,250</b>	<b>0</b>
Secretary of State	12,521	13,166	5,938	6,583	12,521	0	6,583	6,583	13,166	0
13, CH 131 - Elections Bill - Secretary of State	222	96	174	48	222	0	48	48	96	0
<b>Secretary of State</b>	<b>12,743</b>	<b>13,262</b>	<b>6,112</b>	<b>6,631</b>	<b>12,743</b>	<b>0</b>	<b>6,631</b>	<b>6,631</b>	<b>13,262</b>	<b>0</b>
<b>Campaign Finance &amp; Public Disclosure Bd</b>	<b>2,000</b>	<b>2,000</b>	<b>1,000</b>	<b>1,000</b>	<b>2,000</b>	<b>0</b>	<b>1,000</b>	<b>1,000</b>	<b>2,000</b>	<b>0</b>
<b>Campaign Finance (OPEN) (TR OUT)</b>	<b>2,766</b>	<b>2,960</b>	<b>112</b>	<b>2,654</b>	<b>2,766</b>	<b>0</b>	<b>112</b>	<b>2,848</b>	<b>2,960</b>	<b>0</b>
<b>Investment Board</b>	<b>278</b>	<b>278</b>	<b>139</b>	<b>139</b>	<b>278</b>	<b>0</b>	<b>139</b>	<b>139</b>	<b>278</b>	<b>0</b>
MN-IT Services	4,862	4,862	2,431	2,431	4,862	0	2,431	2,431	4,862	0
<b>MN-IT Services</b>	<b>4,862</b>	<b>4,862</b>	<b>2,431</b>	<b>2,431</b>	<b>4,862</b>	<b>0</b>	<b>2,431</b>	<b>2,431</b>	<b>4,862</b>	<b>0</b>
<b>Administrative Hearings Office</b>	<b>738</b>	<b>642</b>	<b>482</b>	<b>256</b>	<b>738</b>	<b>0</b>	<b>386</b>	<b>256</b>	<b>642</b>	<b>0</b>
Govt and Citizen Services	15,366	15,336	7,698	7,668	15,366	0	7,668	7,668	15,336	0
Strategic Mgmt Services	3,514	3,514	1,757	1,757	3,514	0	1,757	1,757	3,514	0
Public Broadcasting	5,538	5,238	2,919	2,619	5,538	0	2,619	2,619	5,238	0
Legisl/Other In-Lieu of Rent	16,316	16,316	8,158	8,158	16,316	0	8,158	8,158	16,316	0
WCRA (OPEN)	3,066	1,648	1,895	1,171	3,066	0	804	844	1,648	0
13, CH 15 - Admin WCRA (Open)	56	177	0	56	56	0	86	91	177	0
13, CH 143 - Legislative Office Bldg (Admin)	3,000	0	3,000	0	3,000	0	0	0	0	0
13, CH 143 - Capital Renovations Moving Costs (Admin)	1,860	2,340	1,860	0	1,860	0	1,380	960	2,340	0
13, CH 143 - Target/Xcel Study (Admin)	50	0	50	0	50	0	0	0	0	0
<b>Administration, Dept of</b>	<b>48,766</b>	<b>44,569</b>	<b>27,337</b>	<b>21,429</b>	<b>48,766</b>	<b>0</b>	<b>22,472</b>	<b>22,097</b>	<b>44,569</b>	<b>0</b>
Capitol Area Arch & Plng Bd	670	670	335	335	670	0	335	335	670	0
FY13 Appropriations Carried Forward	13	0	13	0	13	0	0	0	0	0
<b>Capitol Area Arch &amp; Plng Bd</b>	<b>683</b>	<b>670</b>	<b>348</b>	<b>335</b>	<b>683</b>	<b>0</b>	<b>335</b>	<b>335</b>	<b>670</b>	<b>0</b>
Minnesota Management & Budget	48,513	40,738	28,144	20,369	48,513	0	20,369	20,369	40,738	0
MAPS Replacement (TR OUT/STANDING)	17,942	17,934	8,971	8,971	17,942	0	8,966	8,968	17,934	0
13, CH 128 - Child Care & PCA Wkr Rep - MMB	470	236	235	235	470	0	118	118	236	0
<b>Minnesota Management &amp; Budget</b>	<b>66,925</b>	<b>58,908</b>	<b>37,350</b>	<b>29,575</b>	<b>66,925</b>	<b>0</b>	<b>29,453</b>	<b>29,455</b>	<b>58,908</b>	<b>0</b>
Tax System Mgmt	215,108	214,572	107,822	107,286	215,108	0	107,286	107,286	214,572	0
Tax System Mgmt (STANDING)	50	50	25	25	50	0	25	25	50	0
Debt Collection Mgmt	57,232	57,232	28,616	28,616	57,232	0	28,616	28,616	57,232	0
Outst Coll/Seized Prop (OPENS)	3,800	3,800	1,900	1,900	3,800	0	1,900	1,900	3,800	0
13, CH 143 - Tobacco Study (DOR)	100	0	100	0	100	0	0	0	0	0
13, CH 143 - Tax Bill Related Costs (DOR)	950	600	950	0	950	0	300	300	600	0
3-14 Governor's Rec	0	0	1,101	0	1,101	1,101	0	0	0	0
<b>Revenue, Dept of</b>	<b>277,240</b>	<b>276,254</b>	<b>140,514</b>	<b>137,827</b>	<b>278,341</b>	<b>1,101</b>	<b>138,127</b>	<b>138,127</b>	<b>276,254</b>	<b>0</b>
<b>Amateur Sports Commission</b>	<b>532</b>	<b>532</b>	<b>266</b>	<b>266</b>	<b>532</b>	<b>0</b>	<b>266</b>	<b>266</b>	<b>532</b>	<b>0</b>
<b>Council on Black Minnesotans</b>	<b>784</b>	<b>784</b>	<b>392</b>	<b>392</b>	<b>784</b>	<b>0</b>	<b>392</b>	<b>392</b>	<b>784</b>	<b>0</b>
<b>Council on Chicano Latino Affairs</b>	<b>750</b>	<b>750</b>	<b>375</b>	<b>375</b>	<b>750</b>	<b>0</b>	<b>375</b>	<b>375</b>	<b>750</b>	<b>0</b>
<b>Council on Asian-Pacific Minnesotans</b>	<b>708</b>	<b>708</b>	<b>354</b>	<b>354</b>	<b>708</b>	<b>0</b>	<b>354</b>	<b>354</b>	<b>708</b>	<b>0</b>
<b>Council on Indian Affairs</b>	<b>1,124</b>	<b>1,124</b>	<b>562</b>	<b>562</b>	<b>1,124</b>	<b>0</b>	<b>562</b>	<b>562</b>	<b>1,124</b>	<b>0</b>



**General Fund - Fund Balance Analysis**

	2-14 Fcst FY 2014-15	2-14 Plng Est FY 2016-17	3-14 Gov Rec FY 2014	3-14 Gov Rec FY 2015	3-14 Gov Rec FY 2014-15	3-14 vs 2-14 FY 2014-15	3-14 Gov Plng FY 2016	3-14 Gov Plng FY 2017	3-14 Gov Plng FY 2016-17	3-14 vs 2-14 FY 2016-17
Programs & Operations	42,670	42,670	21,335	21,335	42,670	0	21,335	21,335	42,670	0
Fiscal Agents	762	642	448	314	762	0	388	254	642	0
Historic Structure Grants (OPEN)	3,990	2,229	1,028	2,962	3,990	0	1,446	783	2,229	0
FY13 Appropriations Carried Forward	250	0	250	0	250	0	0	0	0	0
<b>Historical Society</b>	<b>47,672</b>	<b>45,541</b>	<b>23,061</b>	<b>24,611</b>	<b>47,672</b>	<b>0</b>	<b>23,169</b>	<b>22,372</b>	<b>45,541</b>	<b>0</b>
<b>Arts Board</b>	<b>15,028</b>	<b>15,028</b>	<b>7,514</b>	<b>7,514</b>	<b>15,028</b>	<b>0</b>	<b>7,514</b>	<b>7,514</b>	<b>15,028</b>	<b>0</b>
<b>MN Humanities Commission</b>	<b>542</b>	<b>502</b>	<b>291</b>	<b>251</b>	<b>542</b>	<b>0</b>	<b>251</b>	<b>251</b>	<b>502</b>	<b>0</b>
<b>Science Museum of Minnesota</b>	<b>2,158</b>	<b>2,158</b>	<b>1,079</b>	<b>1,079</b>	<b>2,158</b>	<b>0</b>	<b>1,079</b>	<b>1,079</b>	<b>2,158</b>	<b>0</b>
Veterans Services	32,291	32,480	16,051	16,240	32,291	0	16,240	16,240	32,480	0
GI Bill (OPEN)	3,325	3,529	1,637	1,688	3,325	0	1,739	1,790	3,529	0
GI Bill OJT and Apprenticeships (OPEN)	150	500	50	100	150	0	200	300	500	0
Veterans Homes (TR OUT)	93,970	93,026	47,457	46,513	93,970	0	46,513	46,513	93,026	0
<b>Veteran Affairs, Dept of</b>	<b>129,736</b>	<b>129,535</b>	<b>65,195</b>	<b>64,541</b>	<b>129,736</b>	<b>0</b>	<b>64,692</b>	<b>64,843</b>	<b>129,535</b>	<b>0</b>
Main-Military Training Facility	13,322	13,322	6,661	6,661	13,322	0	6,661	6,661	13,322	0
General Support	4,718	4,718	2,359	2,359	4,718	0	2,359	2,359	4,718	0
Enlistment Incentives	20,696	20,696	10,348	10,348	20,696	0	10,348	10,348	20,696	0
Emergency Services (OPEN)	846	846	423	423	846	0	423	423	846	0
FY13 Appropriations Carried Forward	14,496	0	14,496	0	14,496	0	0	0	0	0
<b>Military Affairs, Dept of</b>	<b>54,078</b>	<b>39,582</b>	<b>34,287</b>	<b>19,791</b>	<b>54,078</b>	<b>0</b>	<b>19,791</b>	<b>19,791</b>	<b>39,582</b>	<b>0</b>
<b>Contingent Accounts</b>	<b>500</b>	<b>500</b>	<b>500</b>	<b>0</b>	<b>500</b>	<b>0</b>	<b>500</b>	<b>0</b>	<b>500</b>	<b>0</b>
<b>Tort Claims</b>	<b>322</b>	<b>322</b>	<b>161</b>	<b>161</b>	<b>322</b>	<b>0</b>	<b>161</b>	<b>161</b>	<b>322</b>	<b>0</b>
<b>Legislators Retirement (OPEN)</b>	<b>3,430</b>	<b>0</b>	<b>3,430</b>	<b>0</b>	<b>3,430</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Constitutional Officers Retirement (OPEN)</b>	<b>479</b>	<b>0</b>	<b>479</b>	<b>0</b>	<b>479</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Consolidated Leg &amp; Const Officers Retire (OPEN)</b>	<b>3,987</b>	<b>8,215</b>	<b>0</b>	<b>3,987</b>	<b>3,987</b>	<b>0</b>	<b>4,067</b>	<b>4,148</b>	<b>8,215</b>	<b>0</b>
<b>PERA/Mpls Employee Retirement Aid (OPEN)</b>	<b>48,000</b>	<b>48,000</b>	<b>24,000</b>	<b>24,000</b>	<b>48,000</b>	<b>0</b>	<b>24,000</b>	<b>24,000</b>	<b>48,000</b>	<b>0</b>
<b>1993 TRA/Mpls Teacher Retire Aid (OPEN)</b>	<b>5,000</b>	<b>5,000</b>	<b>2,500</b>	<b>2,500</b>	<b>5,000</b>	<b>0</b>	<b>2,500</b>	<b>2,500</b>	<b>5,000</b>	<b>0</b>
<b>1997 TRA/Mpls Teacher Retire Aid (OPEN)</b>	<b>25,908</b>	<b>25,908</b>	<b>12,954</b>	<b>12,954</b>	<b>25,908</b>	<b>0</b>	<b>12,954</b>	<b>12,954</b>	<b>25,908</b>	<b>0</b>
St Paul Teacher Retirement Aid 1997 (OPEN)	5,654	5,654	2,827	2,827	5,654	0	2,827	2,827	5,654	0
13, CH 111 - Pension Bill - St Paul Teachers	14,000	0	7,000	7,000	14,000	0	0	0	0	0
<b>St Paul Teacher Retirement Aid 1997 (OPEN)</b>	<b>19,654</b>	<b>5,654</b>	<b>9,827</b>	<b>9,827</b>	<b>19,654</b>	<b>0</b>	<b>2,827</b>	<b>2,827</b>	<b>5,654</b>	<b>0</b>
Duluth Teacher Retirement Aid 1997 (OPEN)	692	692	346	346	692	0	346	346	692	0
13, CH 111 - Pension Bill - Duluth Teachers	12,000	0	6,000	6,000	12,000	0	0	0	0	0
<b>Duluth Teacher Retirement Aid 1997 (OPEN)</b>	<b>12,692</b>	<b>692</b>	<b>6,346</b>	<b>6,346</b>	<b>12,692</b>	<b>0</b>	<b>346</b>	<b>346</b>	<b>692</b>	<b>0</b>
<b>STATE GOVERNMENT APPROPRIATIONS</b>	<b>995,052</b>	<b>927,826</b>	<b>517,922</b>	<b>478,231</b>	<b>996,153</b>	<b>1,101</b>	<b>463,329</b>	<b>464,497</b>	<b>927,826</b>	<b>0</b>
DNR Police State Aid NR (TR OUT)	527	576	254	273	527	0	281	295	576	0
DNR Police State Aid G&F (TR OUT)	1,906	2,086	919	987	1,906	0	1,018	1,068	2,086	0
DPS Police State Aid THF (TR OUT)	6,460	7,070	3,115	3,345	6,460	0	3,451	3,619	7,070	0
<b>MMB Non-Operating</b>	<b>8,893</b>	<b>9,732</b>	<b>4,288</b>	<b>4,605</b>	<b>8,893</b>	<b>0</b>	<b>4,750</b>	<b>4,982</b>	<b>9,732</b>	<b>0</b>
<b>Indirect Cost Receipts Offset</b>	<b>(40,840)</b>	<b>(40,790)</b>	<b>(20,445)</b>	<b>(20,395)</b>	<b>(40,840)</b>	<b>0</b>	<b>(20,395)</b>	<b>(20,395)</b>	<b>(40,790)</b>	<b>0</b>
<b>STATE GOVERNMENT &amp; VETERANS</b>	<b>963,105</b>	<b>896,768</b>	<b>501,765</b>	<b>462,441</b>	<b>964,206</b>	<b>1,101</b>	<b>447,684</b>	<b>449,084</b>	<b>896,768</b>	<b>0</b>

**General Fund - Fund Balance Analysis**

	2-14 Fcst FY 2014-15	2-14 Plng Est FY 2016-17	3-14 Gov Rec FY 2014	3-14 Gov Rec FY 2015	3-14 Gov Rec FY 2014-15	3-14 vs 2-14 FY 2014-15	3-14 Gov Plng FY 2016	3-14 Gov Plng FY 2017	3-14 Gov Plng FY 2016-17	3-14 vs 2-14 FY 2016-17
<b><i>( O ) DEBT SERVICE</i></b>										
Debt Service (TR OUT)	1,252,740	1,268,294	619,935	632,805	1,252,740	0	621,884	646,410	1,268,294	0
3-14 Governor's Rec	0	0	0	3,009	3,009	3,009	8,649	14,869	23,518	23,518
<b>DEBT SERVICE</b>	<b>1,252,740</b>	<b>1,268,294</b>	<b>619,935</b>	<b>635,814</b>	<b>1,255,749</b>	<b>3,009</b>	<b>630,533</b>	<b>661,279</b>	<b>1,291,812</b>	<b>23,518</b>
<b><i>( T ) CAPITAL PROJECTS &amp; GRANTS</i></b>										
08, CH 179 - Housing Finance Agency (TR OUT)	4,797	4,799	2,397	2,400	4,797	0	2,400	2,399	4,799	0
08, CH 179 - UofM Biomed Research Facility	25,412	27,844	11,490	13,922	25,412	0	13,919	13,925	27,844	0
06, CH 247 - UofM Stadium	20,493	20,500	10,247	10,246	20,493	0	10,250	10,250	20,500	0
12, CH 293 - Housing Finance Agency (TR OUT)	2,199	4,062	0	2,199	2,199	0	2,030	2,032	4,062	0
State Appropriation Refunding Bonds	113,962	114,175	48,181	65,781	113,962	0	57,078	57,097	114,175	0
12, CH 299 - Grants To St Paul, Pmts to MSFA for MPLS	5,400	20,625	2,700	2,700	5,400	0	10,200	10,425	20,625	0
12, CH 299 - Vikings Stadium Debt Service (TR OUT)	37,499	60,312	7,347	30,152	37,499	0	30,154	30,158	60,312	0
12, CH 299 - MPLS Sales Tax to MSFA	2,593	7,685	813	1,780	2,593	0	2,941	4,744	7,685	0
3-14 Governor's Rec - Housing Finance Agency (TR OUT)	0	0	0	0	0	0	3,200	3,200	6,400	6,400
<b>CAPITAL PROJECTS &amp; GRANTS</b>	<b>212,355</b>	<b>260,002</b>	<b>83,175</b>	<b>129,180</b>	<b>212,355</b>	<b>0</b>	<b>132,172</b>	<b>134,230</b>	<b>266,402</b>	<b>6,400</b>
<b><i>( X ) CANCELLATION ESTIMATES</i></b>										
Cancellation Estimates	(20,000)	(20,000)	(5,000)	(15,000)	(20,000)	0	(5,000)	(15,000)	(20,000)	0
13, CH 142 - Veterans Services Cancellation	(110)	0	(110)	0	(110)	0	0	0	0	0
<b>CANCELLATION ESTIMATES</b>	<b>(20,110)</b>	<b>(20,000)</b>	<b>(5,110)</b>	<b>(15,000)</b>	<b>(20,110)</b>	<b>0</b>	<b>(5,000)</b>	<b>(15,000)</b>	<b>(20,000)</b>	<b>0</b>
<b><i>( D ) DEDICATED EXPENDITURES</i></b>										
All Other Dedicated Expenditures	190	2	189	1	190	0	1	1	2	0
<b>DEDICATED EXPENDITURES</b>	<b>190</b>	<b>2</b>	<b>189</b>	<b>1</b>	<b>190</b>	<b>0</b>	<b>1</b>	<b>1</b>	<b>2</b>	<b>0</b>
<b><i>( Y ) RESERVE / APPROP CARRIED FWD</i></b>										
Cash Flow Account	350,000	350,000	350,000	350,000	350,000	0	350,000	350,000	350,000	0
Budget Reserve Account	660,992	660,992	660,992	660,992	660,992	0	660,992	660,992	660,992	0
Stadium Reserve Account	23,392	0	37,444	23,392	23,392	0	2,888	0	0	0
<b>RESERVE/APPROP CARRIED FWD</b>	<b>1,034,384</b>	<b>1,010,992</b>	<b>1,048,436</b>	<b>1,034,384</b>	<b>1,034,384</b>	<b>0</b>	<b>1,013,880</b>	<b>1,010,992</b>	<b>1,010,992</b>	<b>0</b>

**Health Care Access Fund**  
 March 2014 Governor's Recommendation  
 Figures in \$ Thousands

<b>Sources</b>	Closing FY 13	Projected FY 14	Projected FY 15	Projected FY 16	Projected FY 17
Balance Forward from Prior Year	111,546	49,862	26,803	38,816	(293,788)
Prior Year Adjustments	4,120	-	-	-	-
Adjusted balance forward	115,666	49,862	26,803	38,816	(293,788)
<b>Revenues:</b>					
2% Provider Tax	526,248	544,794	574,904	611,260	653,087
1% Gross Premium Tax	70,163	71,519	76,386	80,762	85,134
Provider and Premium Tax Refunds	(12,484)	(13,744)	(14,898)	(15,881)	(16,950)
State Share of MnCare Enrollee Premiums	[5,639]	22,032	34,057	54,468	59,593
Investment Income	1,126	180	150	-	-
Federal Basic Health Program Payments <sup>1</sup>	-	-	153,790	353,388	437,422
Federal Medicaid Waiver <sup>2</sup> [Non-Add]	[278,513]	[247,533]	[182,270]	[20,276]	-
Federal Match on Administrative Costs	10,942	10,941	8,206	-	-
Managed Care Organization Excess Profits	8,175	-	-	-	-
DSH Claim for Legal Non-Citizens in MinnesotaCare	-	1,600	600	-	-
<b>Total Revenues</b>	<b>604,170</b>	<b>637,322</b>	<b>833,194</b>	<b>1,083,996</b>	<b>1,218,287</b>
<b>Transfers In:</b>					
Electronic Health Records Revolving Loan Fund	1,200	-	-	-	-
General Fund: Laws of MN 2008, Ch 363, Art 17, Sec 1	-	-	50,000	-	-
<b>Total Sources</b>	<b>721,037</b>	<b>687,184</b>	<b>909,997</b>	<b>1,122,812</b>	<b>924,498</b>
<b>Uses</b>					
<b>Expenditures:</b>					
MinnesotaCare: Direct Appropriation	278,601	256,814	343,624	450,174	498,508
MinnesotaCare: Federal Basic Health Program	-	-	153,790	353,388	437,422
Medical Assistance: Laws of MN 2013 Ch 108, Art 14, Sec 2 <sup>3</sup>	-	177,855	221,035	419,938	425,694
Healthy Minnesota Contribution Program	3,651	6,055	-	-	-
State Share of MnCare Enrollee Premiums	[5,639]	22,032	34,057	54,468	59,593
Department of Human Services	28,334	33,864	36,386	42,789	41,324
Department of Health <sup>4</sup>	12,639	33,173	29,143	29,743	29,143
Legislature	-	128	128	128	128
Department of Revenue	1,410	1,749	1,749	1,749	1,749
Interest on Tax Refunds	457	335	353	375	399
<b>Total Expenditures</b>	<b>325,090</b>	<b>532,005</b>	<b>820,264</b>	<b>1,352,751</b>	<b>1,493,961</b>
<b>Transfers Out:</b>					
<b>To General Fund</b>					
Medical Assistance: M.S. 16A.724 Subd 2(a)	48,000	96,000	-	-	-
2011 MA Expansion: Laws of MN 1sp 2010 Ch 1, Art 25	286,150	-	-	-	-
2013 MA Expansion: Laws of MN 2013 Ch 1 <sup>5</sup>	-	20,550	40,065	53,997	64,683
University of Minnesota: MN Laws 1sp 2011 Ch 5, Sec 5	2,157	2,157	2,157	2,157	2,157
Legislature: MN Laws 1sp 2011 Ch 10, Art 1, Sec 1	128	-	-	-	-
Other	854	-	-	-	-
<b>Total General Fund Transfers</b>	<b>337,289</b>	<b>118,707</b>	<b>42,222</b>	<b>56,154</b>	<b>66,840</b>
Special Revenue Fund: MAXIS/MMIS and Other	8,795	8,695	8,695	8,695	8,695
Medical Education & Research Costs (MERC) Fund, M.S. 16A.724 Subd 2(c)	-	1,000	1,000	-	-
<b>Total Transfers Out</b>	<b>346,084</b>	<b>128,402</b>	<b>51,917</b>	<b>64,849</b>	<b>75,535</b>
<b>March 2014 Governor's Recommendation</b>					
Department of Health - Litigation Expenses and Technical Correction	-	(25)	(1,000)	(1,000)	(1,000)
<b>Total Uses</b>	<b>671,174</b>	<b>660,382</b>	<b>871,181</b>	<b>1,416,600</b>	<b>1,568,496</b>
<b>Balance</b>	<b>49,862</b>	<b>26,803</b>	<b>38,816</b>	<b>(293,788)</b>	<b>(643,997)</b>

<sup>1</sup> Beginning January 1, 2015, federal funding for MinnesotaCare will be received through the Basic Health Program and will be deposited in the Health Care Access Fund for use for eligible expenditures.

<sup>2</sup> Amounts represent federal match on MinnesotaCare expenditures, which is accounted for in the federal fund in the state treasury.

<sup>3</sup> Reflects funding levels pursuant to the legislative intent of Laws 2013, Chapter 108, Article 14, Sections 1 and 12. Absent a statutory change codifying legislative intent, costs in the following amounts would be shifted to the General Fund: \$399 million for FY 2014 2015; \$846 million for FY 2016-2017. These costs are in addition to the costs referenced in footnote 5.

<sup>4</sup> FY 2014 figure includes funding carried forward from FY 2013.

<sup>5</sup> Reflects adjustments made pursuant to the legislative intent of Laws 2013, Chapter 108, Article 6, Section 32. Absent a statutory change codifying legislative intent, costs in the following amounts would be shifted to the General Fund: \$61 million for FY 2014 2015; \$54 million for FY 2016-2017. These costs are in addition to the costs referenced in footnote 3.