

General Fund Fund Balance Analysis January 2013 Governor's Recommendations

Expenditures by Omnibus Bill - Summary

FY 2012-13

FY 2014-15

FY 2016-17



January 22, 2013

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General Fund - Fund Balance Analysis

	11-12 Fcst FY 2012-13	11-12 Fcst FY 2014-15	11-12 Plng Est FY 2016-17	1-13 Gov Rec FY 2014	1-13 Gov Rec FY 2015	1-13 Gov Rec FY 2014-15	1-13 Gov Plng FY 2016	1-13 Gov Plng FY 2017	1-13 Gov Plng FY 2016-17
Actual & Estimated Resources									
Balance Forward From Prior Year	1,288,673	1,010,716	(56,947)	1,010,716	724,512	1,010,716	1,038,999	1,033,495	1,038,999
Current Resources:									
Tax Revenues	32,106,987	33,778,206	36,710,963	16,595,071	17,183,135	33,778,206	18,078,919	18,632,044	36,710,963
Non-Tax Revenues	1,557,881	1,389,814	1,377,015	695,760	694,054	1,389,814	691,742	685,273	1,377,015
Subtotal - Non-Dedicated Revenue	33,664,868	35,168,020	38,087,978	17,290,831	17,877,189	35,168,020	18,770,661	19,317,317	38,087,978
Dedicated Revenue	476	190	2	189	1	190	1	1	2
Transfers In	1,079,660	574,817	564,018	287,720	287,097	574,817	282,404	281,614	564,018
Prior Year Adjustments	199,254	50,000	50,000	25,000	25,000	50,000	25,000	25,000	50,000
Subtotal - Other Revenue	1,279,390	625,007	614,020	312,909	312,098	625,007	307,405	306,615	614,020
Budget Changes - Taxes	0	0	0	655,693	1,483,686	2,139,379	1,579,130	1,819,878	3,399,008
Budget Changes - Non-Taxes	0	0	0	(41,536)	29,437	(12,099)	(12,909)	(12,555)	(25,464)
Subtotal-Current Resources	34,944,259	35,793,027	38,701,998	18,217,897	19,702,410	37,920,307	20,644,287	21,431,255	42,075,542
Total Resources Available	36,232,932	36,803,743	38,645,051	19,228,613	20,426,922	38,931,023	21,683,286	22,464,750	43,114,541
Actual & Estimated Spending									
K-12 Education	14,446,346	15,241,157	15,818,214	7,620,473	7,989,787	15,610,260	8,630,298	9,060,044	17,690,342
K-12 Ptx Rec Shift/Aid Payment Shift	781,009	(61,817)	(90,617)	(28,980)	(57,718)	(86,698)	(30,411)	(33,219)	(63,630)
Subtotal K-12 Education	15,227,355	15,179,340	15,727,597	7,591,493	7,932,069	15,523,562	8,599,887	9,026,825	17,626,712
Higher Education	2,568,830	2,565,262	2,565,262	1,399,963	1,415,663	2,815,626	1,415,663	1,415,663	2,831,326
Property Tax Aids & Credits	2,806,390	2,728,800	2,801,904	1,355,500	1,490,420	2,845,920	1,507,034	1,529,110	3,036,144
Health & Human Services	10,699,989	11,442,841	12,204,115	5,620,863	5,950,317	11,571,180	6,461,214	6,561,490	13,022,704
Public Safety	1,855,421	1,825,379	1,834,981	945,562	965,947	1,911,509	971,925	971,731	1,943,656
Transportation	126,125	180,050	180,050	77,217	77,217	154,434	99,267	99,267	198,534
Environment, Energy & Natural Resources	283,798	266,000	277,986	135,452	148,164	283,616	148,172	148,180	296,352
Agriculture	77,585	77,560	77,560	39,115	39,115	78,230	39,115	39,115	78,230
Economic Development	203,554	165,272	165,272	124,193	111,147	235,340	111,151	111,155	222,306
State Government	918,162	915,410	920,803	466,452	462,858	929,310	461,795	465,090	926,885
Debt Service	414,640	1,291,446	1,436,624	642,349	677,618	1,319,967	709,107	778,234	1,487,341
Capital Projects & Grants	45,162	243,140	261,859	110,753	132,387	243,140	130,460	131,399	261,859
Deficiencies/Other	9,729	0	0	0	0	0	0	0	0
Estimated Cancellations	(15,000)	(20,000)	(20,000)	(5,000)	(15,000)	(20,000)	(5,000)	(15,000)	(20,000)
Subtotal Expenditures & Transfers	35,221,740	36,860,500	38,434,013	18,503,912	19,387,922	37,891,834	20,649,790	21,262,259	41,912,049
Dedicated Expenditures	476	190	2	189	1	190	1	1	2
Total Expenditures & Transfers	35,222,216	36,860,690	38,434,015	18,504,101	19,387,923	37,892,024	20,649,791	21,262,260	41,912,051
Balance Before Reserves	1,010,716	(56,947)	211,036	724,512	1,038,999	1,038,999	1,033,495	1,202,490	1,202,490
Cash Flow Account	350,000	350,000	350,000	350,000	350,000	350,000	350,000	350,000	350,000
Budget Reserve	644,262	644,262	644,262	319,262	644,262	644,262	644,262	644,262	644,262
Stadium Reserve	16,454	38,777	47,421	31,420	38,777	38,777	39,634	47,421	47,421
Budgetary Balance	0	(1,089,986)	(830,647)	23,830	5,960	5,960	(401)	160,807	160,807

General Fund - Fund Balance Analysis

	11-12 Fcst FY 2012-13	11-12 Fcst FY 2014-15	11-12 Plng Est FY 2016-17	1-13 Gov Rec FY 2014	1-13 Gov Rec FY 2015	1-13 Gov Rec FY 2014-15	1-13 Gov Plng FY 2016	1-13 Gov Plng FY 2017	1-13 Gov Plng FY 2016-17
<u>Non-Dedicated Revenue</u>									
Tax Revenues:									
Individual Income	16,493,160	17,436,400	19,663,000	8,507,600	8,928,800	17,436,400	9,640,600	10,022,400	19,663,000
Corporate Income	2,124,359	1,953,700	1,880,400	1,012,100	941,600	1,953,700	943,200	937,200	1,880,400
Sales Tax-General	9,513,501	10,123,187	10,727,246	4,974,773	5,148,414	10,123,187	5,294,561	5,432,685	10,727,246
Statewide Property Tax	1,616,034	1,676,480	1,744,522	831,484	844,996	1,676,480	862,592	881,930	1,744,522
Estate Tax	314,390	306,500	313,500	152,400	154,100	306,500	156,200	157,300	313,500
Liquor, Wine, Beer	159,015	162,269	168,435	80,379	81,890	162,269	83,431	85,004	168,435
Cigarette & Tobacco Products	380,935	388,780	389,370	194,440	194,340	388,780	194,540	194,830	389,370
Taconite Occupation	40,618	39,700	41,600	19,400	20,300	39,700	20,300	21,300	41,600
Mortgage Registry Tax	227,837	213,300	229,000	102,700	110,600	213,300	114,400	114,600	229,000
Deed Transfer Tax	126,200	172,200	195,100	79,900	92,300	172,200	97,500	97,600	195,100
Insurance Gross Earnings	606,707	658,500	717,000	320,800	337,700	658,500	351,100	365,900	717,000
Controlled Substance Tax	12	10	10	5	5	10	5	5	10
Other Gross Earnings	100	100	100	50	50	100	50	50	100
Lawful Gambling Taxes	94,912	180,640	180,540	90,370	90,270	180,640	90,270	90,270	180,540
Medical Assistance Surcharges	468,533	521,700	531,700	255,850	265,850	521,700	265,850	265,850	531,700
Income Tax Reciprocity	182	0	0	0	0	0	0	0	0
Motor Vehicle Registration Tax	1,296	1,350	1,350	675	675	1,350	675	675	1,350
All Other Tax Refunds	(60,804)	(56,610)	(71,910)	(27,855)	(28,755)	(56,610)	(36,355)	(35,555)	(71,910)
Subtotal-Tax Revenues	32,106,987	33,778,206	36,710,963	16,595,071	17,183,135	33,778,206	18,078,919	18,632,044	36,710,963
Non-Tax Revenues:									
Investment Income	6,301	8,000	8,000	4,000	4,000	8,000	4,000	4,000	8,000
Lottery Revenue	115,063	119,964	120,579	59,351	60,613	119,964	60,421	60,158	120,579
Tobacco Settlements	327,348	310,551	299,639	156,472	154,079	310,551	151,320	148,319	299,639
FEES:									
Departmental Earnings	516,917	511,035	512,688	255,439	255,596	511,035	257,042	255,646	512,688
DHS SOS Collections	98,783	81,400	81,400	40,700	40,700	81,400	40,700	40,700	81,400
Fines & Surcharges	179,296	178,961	179,026	89,303	89,658	178,961	89,619	89,407	179,026
Subtotal Fees	794,996	771,396	773,114	385,442	385,954	771,396	387,361	385,753	773,114
OTHER NON-DEDICATED REVENUE:									
County Nursing Home, Public Hosp IGT	15,576	17,584	17,584	8,792	8,792	17,584	8,792	8,792	17,584
All Other Non-Dedicated Revenue	337,608	202,335	198,115	101,711	100,624	202,335	99,856	98,259	198,115
Subtotal Other Non-Dedicated Revenue	353,184	219,919	215,699	110,503	109,416	219,919	108,648	107,051	215,699
Other Agencies' Refunds	(39,011)	(40,016)	(40,016)	(20,008)	(20,008)	(40,016)	(20,008)	(20,008)	(40,016)
Subtotal-Non-Tax Revenues	1,557,881	1,389,814	1,377,015	695,760	694,054	1,389,814	691,742	685,273	1,377,015
Total Net-Non-Dedicated Revenue	33,664,868	35,168,020	38,087,978	17,290,831	17,877,189	35,168,020	18,770,661	19,317,317	38,087,978
<u>Dedicated Revenue</u>									
All Other Dedicated Revenues	476	190	2	189	1	190	1	1	2
Total Dedicated Revenue	476	190	2	189	1	190	1	1	2

General Fund - Fund Balance Analysis

	11-12 Fcst FY 2012-13	11-12 Fcst FY 2014-15	11-12 Plng Est FY 2016-17	1-13 Gov Rec FY 2014	1-13 Gov Rec FY 2015	1-13 Gov Rec FY 2014-15	1-13 Gov Plng FY 2016	1-13 Gov Plng FY 2017	1-13 Gov Plng FY 2016-17
<u>Transfers From Other Funds</u>									
Special Revenue Funds	10,963	11,260	11,260	5,619	5,641	11,260	5,619	5,641	11,260
All Other Transfers	34,124	34,231	34,231	17,083	17,148	34,231	17,083	17,148	34,231
Laws 1997, Transfers In	15,871	14,048	14,048	7,024	7,024	14,048	7,024	7,024	14,048
Laws 2001, Transfers In	4,314	4,314	4,314	2,157	2,157	4,314	2,157	2,157	4,314
Laws 2002, Transfers In	2,600	2,600	2,600	1,300	1,300	2,600	1,300	1,300	2,600
Laws 2003, Transfers In	8,160	8,561	8,558	4,282	4,279	8,561	4,279	4,279	8,558
Laws 2005, Transfers In	408,356	397,880	394,850	199,250	198,630	397,880	197,820	197,030	394,850
Laws 2006, Transfers In	4,582	4,736	0	2,368	2,368	4,736	0	0	0
Laws 2007, Transfers In	3,030	3,030	0	1,515	1,515	3,030	0	0	0
Laws 2008, Transfers In	161	125	125	60	65	125	60	65	125
Laws 2009, Transfers In	7,000	1,000	1,000	500	500	1,000	500	500	1,000
Laws 2010, Transfers In	467,716	707	707	397	310	707	397	310	707
Laws 2011, Transfers In	100,974	96,325	96,325	48,165	48,160	96,325	48,165	48,160	96,325
Laws 2012, Transfers In	11,809	(4,000)	(4,000)	(2,000)	(2,000)	(4,000)	(2,000)	(2,000)	(4,000)
Total Transfers From Other Funds	1,079,660	574,817	564,018	287,720	287,097	574,817	282,404	281,614	564,018
Prior Year Adjustments	199,254	50,000	50,000	25,000	25,000	50,000	25,000	25,000	50,000
<u>New Legislation Revenues</u>									
Tax Revenues:									
1-13 Gov Rec - Ind Inc Tax - New Bracket on Top Two Percent				585,100	513,700	1,098,800	540,500	575,100	1,115,600
1-13 Gov Rec - Ind Inc Tax - Property Tax Rebate				(718,400)	(720,200)	(1,438,600)	(723,500)	(729,300)	(1,452,800)
1-13 Gov Rec - Ind Inc Tax - Part Year Residents Maintaining a Minn Abode				15,000	15,000	30,000	15,000	15,000	30,000
1-13 Gov Rec - Ind & Corp Inc Tax - Levy Change Interactions				0	3,160	3,160	3,640	3,920	7,560
1-13 Gov Rec - Corporate Tax Reform				186,500	136,400	322,900	134,950	133,900	268,850
1-13 Gov Rec - Corporate Tax Rate Reduction fr 9.8% to 8.4%				(186,800)	(132,000)	(318,800)	(133,400)	(133,100)	(266,500)
1-13 Gov Rec - Sales and Use Tax Reform				1,197,690	3,023,520	4,221,210	3,264,830	3,523,545	6,788,375
1-13 Gov Rec - Sales and Use Tax Rate Reduction				(610,900)	(1,526,600)	(2,137,500)	(1,599,400)	(1,673,900)	(3,273,300)
1-13 Gov Rec - Sales Tax Upfront Capital Equipment Exemption				0	0	0	(81,400)	(43,400)	(124,800)
1-13 Gov Rec - Statewide Prop Tax - Business Levy Reduction				(5,800)	(19,300)	(25,100)	(31,200)	(40,500)	(71,700)
1-13 Gov Rec - Increase Cigarette and Tobacco Products Excise Tax				186,400	183,500	369,900	182,900	182,400	365,300
1-13 Gov Rec - Sales Tax - Motor Vehicle Rental Tax - 2.85% Inc				7,300	7,700	15,000	8,000	8,400	16,400
1-13 Gov Rec - MA Surcharge - Restore Planned Closure Rate Adj				(397)	(1,194)	(1,591)	(1,790)	(2,187)	(3,977)
Subtotal - Tax Revenues	0	0	0	655,693	1,483,686	2,139,379	1,579,130	1,819,878	3,399,008
Non-Tax Revenues:									
1-13 Gov Rec - Dept Earn - Agency Investment with Revenue Offset				4,950	4,950	9,900	4,950	4,950	9,900
1-13 Gov Rec - Dept Earn - UCP Compliance				0	0	0	1,875	1,875	3,750
1-13 Gov Rec - Dept Earn - Weights & Measures-Revenue & Funding				54	54	108	54	54	108
1-13 Gov Rec - Dept Earn - Audit Practice Enterprise Fund				(6,586)	(6,535)	(13,121)	(6,535)	(6,537)	(13,072)
1-13 Gov Rec - Other - Change County Share of SOS				4,092	4,092	8,184	4,092	4,092	8,184
1-13 Gov Rec - Other - Expansion of Surveillance and Integrity Review				750	750	1,500	750	750	1,500
1-13 Gov Rec - Other - MA Provider Recoveries				500	500	1,000	500	500	1,000
1-13 Gov Rec - Other - Match Supportive Service Expenditures				4,400	4,400	8,800	4,400	4,400	8,800
1-13 Gov Rec - Other - MN Sex Offender Program Collections				923	1,667	2,590	1,667	1,667	3,334
1-13 Gov Rec - Other - Child Care Provider Recoveries				279	470	749	636	492	1,128
1-13 Gov Rec - Other - Continuous Electronic Payment Requirement				0	3	3	2	2	4
1-13 Gov Rec - Tran In - One-time T/I from CCDTF Carryforward				18,188	0	18,188	0	0	0
1-13 Gov Rec - Tran In - Adj Annual Transfers Between HCAF and GF				(44,986)	44,986	0	0	0	0
1-13 Gov Rec - Tran In - Reduce HIF Transfer (Cig Tax Interaction)				(24,100)	(25,900)	(50,000)	(25,300)	(24,800)	(50,100)
Subtotal - Non-Tax Revenues	0	0	0	(41,536)	29,437	(12,099)	(12,909)	(12,555)	(25,464)
Total New Legislation Revenues	0	0	0	614,157	1,513,123	2,127,280	1,566,221	1,807,323	3,373,544

General Fund - Fund Balance Analysis

	11-12 Fcst FY 2012-13	11-12 Fcst FY 2014-15	11-12 Plng Est FY 2016-17	1-13 Gov Rec FY 2014	1-13 Gov Rec FY 2015	1-13 Gov Rec FY 2014-15	1-13 Gov Plng FY 2016	1-13 Gov Plng FY 2017	1-13 Gov Plng FY 2016-17
<u>K-12 Education</u>									
General Education	12,281,939	12,055,101	12,359,327	6,034,195	6,194,394	12,228,589	6,284,122	6,348,564	12,632,686
Other General Education Programs	96,304	85,901	86,622	43,923	41,978	85,901	42,431	44,191	86,622
Subtotal General Education	12,378,243	12,141,002	12,445,949	6,078,118	6,236,372	12,314,490	6,326,553	6,392,755	12,719,308
Choice Programs	306,145	287,783	304,871	140,939	139,264	280,203	146,215	153,875	300,090
Indian Programs	8,951	8,999	9,419	4,442	4,557	8,999	4,663	4,756	9,419
Innovation & Accountability	30,300	30,300	30,300	15,150	15,150	30,300	15,150	15,150	30,300
Special Student & Teacher Programs	27,214	133,409	137,881	65,966	67,400	133,366	67,593	68,531	136,124
Subtotal Education Excellence	372,610	460,491	482,471	226,497	226,371	452,868	233,621	242,312	475,933
Special Education	2,021,552	2,111,393	2,321,934	1,029,724	1,206,470	2,236,194	1,292,567	1,355,504	2,648,071
Facilities & Technology	85,795	98,640	101,229	46,706	52,027	98,733	52,052	49,401	101,453
Nutrition Programs	37,093	39,402	41,831	19,410	19,992	39,402	20,599	21,232	41,831
Library Programs	38,272	36,140	36,140	18,070	18,070	36,140	18,070	18,070	36,140
Early Childhood & Family Support	119,303	119,253	121,127	81,411	81,842	163,253	82,311	82,816	165,127
Community Ed & Prevention	2,976	3,539	3,606	1,711	1,828	3,539	1,822	1,784	3,606
Self-Sufficiency & Lifelong Learning	97,087	95,126	98,956	47,094	48,032	95,126	48,990	49,966	98,956
1-13 Gov Rec K-12 Education Aids - Shift Buyback	0	0	0	0	0	0	450,589	737,464	1,188,053
1-13 Gov Rec K-12 Education Aids - Impact	0	0	0	0	0	0	30,411	33,219	63,630
Subtotal - K-12 Education Aids	15,152,931	15,104,986	15,653,243	7,548,741	7,891,004	15,439,745	8,557,585	8,984,523	17,542,108
Education, Dept of	37,770	37,716	37,716	23,108	22,621	45,729	23,858	23,858	47,716
Minn State Academies	23,193	23,182	23,182	11,716	11,716	23,432	11,716	11,716	23,432
Perpich Center for Arts Education	13,461	13,456	13,456	7,928	6,728	14,656	6,728	6,728	13,456
Total K-12 Education	15,227,355	15,179,340	15,727,597	7,591,493	7,932,069	15,523,562	8,599,887	9,026,825	17,626,712
<u>Property Tax Recog/Payment Change</u>									
Property Tax Recognition Shift	(39,536)	(38,240)	(43,105)	(13,930)	(21,924)	(35,854)	(20,131)	(22,974)	(43,105)
Aid Payment Change	820,545	(23,577)	(47,512)	(15,050)	(35,794)	(50,844)	(10,280)	(10,245)	(20,525)
Aid Payment Buyback Nov'04	0	0	0	[19]	[14]	[33]	[0]	[0]	[0]
Total Property Tax Recog/Payment Change	781,009	(61,817)	(90,617)	(28,980)	(57,718)	(86,698)	(30,411)	(33,219)	(63,630)
<u>Higher Education</u>									
Office of Higher Education	384,252	381,142	381,142	236,403	235,103	471,506	235,103	235,103	470,206
University of Minnesota	1,090,688	1,090,688	1,090,688	545,344	545,344	1,090,688	545,344	545,344	1,090,688
MN State Colleges & Universities	1,091,188	1,090,730	1,090,730	576,865	593,865	1,170,730	593,865	593,865	1,187,730
Mayo Foundation	2,702	2,702	2,702	1,351	1,351	2,702	1,351	1,351	2,702
Higher Ed Set-Aside	0	0	0	40,000	40,000	80,000	40,000	40,000	80,000
Total Higher Education	2,568,830	2,565,262	2,565,262	1,399,963	1,415,663	2,815,626	1,415,663	1,415,663	2,831,326
<u>Property Tax Aids & Credits</u>									
Property Tax Refunds:									
Regular Homeowners	626,656	701,000	728,400	347,100	351,020	698,120	357,620	365,020	722,640
Regular Renters	387,944	387,200	416,200	189,700	197,500	387,200	204,400	211,800	416,200
Targeting	5,466	9,460	10,120	4,400	5,060	9,460	5,060	5,060	10,120
Forest Land Credits	6,580	7,420	8,590	3,570	3,850	7,420	4,140	4,450	8,590
SUBTOTAL-Property Tax Refunds	1,026,646	1,105,080	1,163,310	544,770	557,430	1,102,200	571,220	586,330	1,157,550

General Fund - Fund Balance Analysis

	11-12 Fcst FY 2012-13	11-12 Fcst FY 2014-15	11-12 Plng Est FY 2016-17	1-13 Gov Rec FY 2014	1-13 Gov Rec FY 2015	1-13 Gov Rec FY 2014-15	1-13 Gov Plng FY 2016	1-13 Gov Plng FY 2017	1-13 Gov Plng FY 2016-17
City Aid	850,579	854,013	852,876	427,495	506,518	934,013	506,438	506,438	1,012,876
Disparity Reduction Aid									
School	17,118	16,266	16,278	8,127	8,139	16,266	8,139	8,139	16,278
Non-School	20,438	20,518	20,518	10,259	10,259	20,518	10,259	10,259	20,518
Border City Disparity Credit									
School	2,600	2,787	2,798	1,388	1,399	2,787	1,399	1,399	2,798
Non-School	10,653	11,690	11,690	5,845	5,845	11,690	5,845	5,845	11,690
Taconite Reimbursement (School)	1,122	1,122	1,122	561	561	1,122	561	561	1,122
Supplemental Homestead (Non-School)	11,087	10,803	11,019	5,375	5,428	10,803	5,482	5,537	11,019
Aid To Police And Fire	162,446	167,038	176,713	82,353	84,685	167,038	87,103	89,610	176,713
Disaster Credit									
School	300	148	64	103	45	148	32	32	64
Non-School	799	399	186	306	93	399	93	93	186
Wetlands Reimb Credit	5	0	0	0	0	0	0	0	0
Prior Year Credits									
School	167	30	0	30	0	30	0	0	0
Non-School	1,207	36	36	18	18	36	18	18	36
Market Value Homestead Credit									
School	78,617	0	0	0	0	0	0	0	0
Non-School	97,282	0	0	0	0	0	0	0	0
Agric Market Value Homestead Credit									
School	11,342	10,560	10,560	5,280	5,280	10,560	5,280	5,280	10,560
Non-School	36,171	36,206	36,206	18,103	18,103	36,206	18,103	18,103	36,206
Public Defender/LIM	959	0	0	0	0	0	0	0	0
Payments to Counties with Indian Casinos	1,548	1,739	1,810	861	878	1,739	896	914	1,810
PERA Pension Aid	28,645	28,634	28,634	14,317	14,317	28,634	14,317	14,317	28,634
Senior Deferral Reimbursement	2,572	3,830	6,580	1,660	2,170	3,830	2,850	3,730	6,580
Political Contribution Refunds (OPEN)	0	12,000	12,000	5,500	6,500	12,000	5,500	6,500	12,000
Tax Refund Interest (OPEN)	39,947	29,400	30,600	14,600	14,800	29,400	15,200	15,400	30,600
Local Police/Fire Amort Aid (OPEN)	2,484	3,506	3,506	1,753	1,753	3,506	1,753	1,753	3,506
Redistrib. Amortization Aid	4,154	4,154	4,154	2,077	2,077	4,154	2,077	2,077	4,154
Local Police/Fire Suppl Amort Aid (OPEN)	1,524	2,000	2,000	1,000	1,000	2,000	1,000	1,000	2,000
Firefighters Relief Reimbursements (OPEN)	1,341	1,340	1,340	670	670	1,340	670	670	1,340
Repl Taconite Prod Tax Red IRRR (TR OUT)	5,167	7,441	8,233	3,599	3,842	7,441	4,054	4,179	8,233
Repl Taconite Prod Tax Red	9,065	9,986	10,189	4,966	5,020	9,986	5,084	5,105	10,189
PILT for DNR & DOT Owned Lands	51,489	51,927	54,758	25,851	26,076	51,927	26,301	28,457	54,758
County Program Aid	322,212	332,495	332,336	166,284	206,211	372,495	206,168	206,168	412,336
Bovine TB Credit									
School	127	0	0	0	0	0	0	0	0
Non-School	327	0	0	0	0	0	0	0	0
Mahnomen Adjustments (School)	140	140	140	70	70	140	70	70	140
Mahnomen Adjustments (Non-School)	1,060	1,060	1,060	530	530	1,060	530	530	1,060

General Fund - Fund Balance Analysis

	11-12 Fcst FY 2012-13	11-12 Fcst FY 2014-15	11-12 Plng Est FY 2016-17	1-13 Gov Rec FY 2014	1-13 Gov Rec FY 2015	1-13 Gov Rec FY 2014-15	1-13 Gov Plng FY 2016	1-13 Gov Plng FY 2017	1-13 Gov Plng FY 2016-17
Utility Transition Aid (Non-School)	2,488	873	0	779	94	873	0	0	0
Performance Measurement	1,092	970	988	483	487	970	492	496	988
10, SS2, CH 1 - Disaster Assistance - City Tax Base Repl Aid	39	0	0	0	0	0	0	0	0
Local Option Abatement Reimb. (Non-School)	953	352	128	288	64	352	64	64	128
Local Option Abatement Reimb. (School)	478	257	72	199	58	257	36	36	72
Total Property Tax Aids & Credits	2,806,390	2,728,800	2,801,904	1,355,500	1,490,420	2,845,920	1,507,034	1,529,110	3,036,144

Health & Human Services

Human Services, Dept of									
Central Office Operations	262,570	250,832	250,578	152,037	159,264	311,301	153,599	149,433	303,032
Forecasted Programs	9,180,724	9,960,066	10,728,405	4,842,859	5,159,354	10,002,213	5,678,272	5,778,827	11,457,099
Grant Programs	606,096	605,603	603,940	310,157	318,748	628,905	317,508	321,435	638,943
State Operated Services	363,832	370,640	370,640	185,420	185,420	370,840	185,420	185,420	370,840
Sex Offender Program	141,327	146,152	146,152	76,769	79,745	156,514	79,745	79,745	159,490
Subtotal - DHS Appropriations	10,554,549	11,333,293	12,099,715	5,567,242	5,902,531	11,469,773	6,414,544	6,514,860	12,929,404
Federal Reimbursement	(49,516)	(49,561)	(49,516)	(29,588)	(30,231)	(59,819)	(31,347)	(31,387)	(62,734)
Total - Human Services, Dept of (Net)	10,505,033	11,283,732	12,050,199	5,537,654	5,872,300	11,409,954	6,383,197	6,483,473	12,866,670
Health, Dept of	144,371	148,721	143,528	77,857	72,664	150,521	72,664	72,664	145,328
Emergency Medical Services Board	5,637	5,482	5,482	2,741	2,741	5,482	2,741	2,741	5,482
Cncl on Disability	1,049	1,048	1,048	614	614	1,228	614	614	1,228
MH/MR Ombudsman	3,359	3,308	3,308	1,654	1,654	3,308	1,654	1,654	3,308
Ombudsperson for Families	530	530	530	333	334	667	334	334	668
12, CH 247 Nursing Home Administrators Board	10	20	20	10	10	20	10	10	20
10, SS1, HF1 Transfer to HCAF	40,000	0	0	0	0	0	0	0	0
Total Health & Human Services	10,699,989	11,442,841	12,204,115	5,620,863	5,950,317	11,571,180	6,461,214	6,561,490	13,022,704

Public Safety

Supreme Court	83,249	83,550	83,550	43,148	44,055	87,203	44,055	44,055	88,110
Court of Appeals	20,334	20,456	20,456	10,641	11,023	21,664	11,023	11,023	22,046
Trial Courts	470,339	473,656	473,656	246,584	256,241	502,825	256,241	256,241	512,482
State Guardian Ad Litem Board	24,134	24,134	24,134	12,414	12,756	25,170	12,756	12,756	25,512
Tax Court	1,650	1,650	1,650	986	986	1,972	986	986	1,972
Uniform Laws Comm	98	98	98	49	49	98	49	49	98
Judicial Stnds, Bd on	1,202	912	912	756	456	1,212	456	456	912
Bd of Public Defense	132,920	131,952	131,952	68,798	71,749	140,547	71,749	71,749	143,498
Private Detective Board	240	240	240	120	120	240	120	120	240
Human Rights, Dept of	6,339	6,336	6,336	3,297	3,297	6,594	3,297	3,297	6,594
Corrections, Dept of	913,033	927,897	937,499	479,590	486,307	965,897	488,965	491,734	980,699
Sentencing Guidelines Commission	1,172	1,172	1,172	886	586	1,472	586	586	1,172
Public Safety, Dept of	200,711	153,326	153,326	78,293	78,322	156,615	81,642	78,679	160,321
Total Public Safety	1,855,421	1,825,379	1,834,981	945,562	965,947	1,911,509	971,925	971,731	1,943,656

Transportation

Transportation, Dept of	31,673	34,291	34,210	27,186	27,105	54,291	27,105	27,105	54,210
Metropolitan Council	78,076	129,859	129,940	41,489	41,570	83,059	63,620	63,620	127,240
Public Safety, Dept of	14,792	15,900	15,900	8,542	8,542	17,084	8,542	8,542	17,084
Public Safety, Dept of (TR OUT)	1,584	0	0	0	0	0	0	0	0
Total Transportation	126,125	180,050	180,050	77,217	77,217	154,434	99,267	99,267	198,534

General Fund - Fund Balance Analysis

	11-12 Fcst FY 2012-13	11-12 Fcst FY 2014-15	11-12 Plng Est FY 2016-17	1-13 Gov Rec FY 2014	1-13 Gov Rec FY 2015	1-13 Gov Rec FY 2014-15	1-13 Gov Plng FY 2016	1-13 Gov Plng FY 2017	1-13 Gov Plng FY 2016-17
<u>Environment, Energy & Natural Resources</u>									
Pollution Control Agency	9,868	9,594	9,594	5,260	5,260	10,520	5,260	5,260	10,520
Natural Resources, Dept of	111,160	102,598	102,598	57,089	57,089	114,178	57,089	57,089	114,178
Natural Resources, Dept of (OPENS)	52,537	44,240	44,876	21,814	22,426	44,240	22,434	22,442	44,876
Water & Soil Resources Bd	37,325	25,116	25,116	13,133	13,133	26,266	13,133	13,133	26,266
MN Conservation Corps	612	0	0	455	455	910	455	455	910
Metropolitan Council Parks	5,740	5,740	5,740	2,870	2,870	5,740	2,870	2,870	5,740
Zoological Garden	10,856	10,850	10,850	5,425	5,425	10,850	5,425	5,425	10,850
Commerce, Dept of	43,915	43,406	42,656	23,228	23,228	46,456	23,228	23,228	46,456
Public Utilities Comm	11,785	12,356	12,356	6,178	6,178	12,356	6,178	6,178	12,356
Transfer to Closed Landfill Investment Fund	0	12,100	24,200	0	12,100	12,100	12,100	12,100	24,200
Total Environment, Energy & Natural Resources	283,798	266,000	277,986	135,452	148,164	283,616	148,172	148,180	296,352
<u>Agriculture</u>									
Agriculture, Dept of	62,619	62,600	62,600	31,635	31,635	63,270	31,635	31,635	63,270
Animal Health Board	9,680	9,674	9,674	4,837	4,837	9,674	4,837	4,837	9,674
Agric Util Research Inst	5,286	5,286	5,286	2,643	2,643	5,286	2,643	2,643	5,286
Total Agriculture	77,585	77,560	77,560	39,115	39,115	78,230	39,115	39,115	78,230
<u>Economic Development</u>									
Employment & Economic Development	103,196	78,136	78,136	67,318	67,318	134,636	67,318	67,318	134,636
Housing Finance (TR OUT)	88,816	76,096	76,096	51,048	38,048	89,096	38,048	38,048	76,096
Labor & Industry	1,633	1,632	1,632	966	966	1,932	966	966	1,932
Mediation Services	3,169	3,168	3,168	1,848	1,802	3,650	1,806	1,810	3,616
Accountancy, Bd of	960	960	960	480	480	960	480	480	960
Architectural/Eng, Bd of	1,548	1,548	1,548	774	774	1,548	774	774	1,548
Board of Cosmetologist Examiners	2,092	2,092	2,092	1,046	1,046	2,092	1,046	1,046	2,092
Board of Barber Examiners	514	514	514	257	257	514	257	257	514
MN Science & Tech Auth	714	214	214	0	0	0	0	0	0
Region 3 - Occupation Tax (OPEN)	912	912	912	456	456	912	456	456	912
Total Economic Development	203,554	165,272	165,272	124,193	111,147	235,340	111,151	111,155	222,306
<u>State Government</u>									
Legislature	129,437	126,162	126,162	63,081	63,081	126,162	63,081	63,081	126,162
Legisl/Other In-Lieu of Rent	16,316	16,316	16,316	8,158	8,158	16,316	8,158	8,158	16,316
Governor/Lt Gov Office	6,388	6,386	6,386	3,193	3,193	6,386	3,193	3,193	6,386
State Auditor Office	17,131	17,278	17,278	1,975	2,026	4,001	2,026	2,024	4,050
Attorney General Office	42,034	42,142	42,142	21,071	21,071	42,142	21,071	21,071	42,142
Secretary of State	10,945	10,940	10,940	5,665	6,310	11,975	6,310	6,310	12,620
Campaign Finance & Public Disclosure Bd	1,471	1,378	1,378	650	650	1,300	650	650	1,300
Campaign Financing (OPEN)(TR OUT)	3,085	3,154	3,154	112	3,042	3,154	112	3,042	3,154

General Fund - Fund Balance Analysis

	11-12 Fcst FY 2012-13	11-12 Fcst FY 2014-15	11-12 Plng Est FY 2016-17	1-13 Gov Rec FY 2014	1-13 Gov Rec FY 2015	1-13 Gov Rec FY 2014-15	1-13 Gov Plng FY 2016	1-13 Gov Plng FY 2017	1-13 Gov Plng FY 2016-17
Investment Board	278	278	278	139	139	278	139	139	278
MN-IT Services	11,960	11,958	11,958	2,431	2,431	4,862	2,431	2,431	4,862
Administrative Hearings Office	638	638	638	420	254	674	384	254	638
Administration, Dept of	18,332	18,012	18,012	10,050	10,660	20,710	10,805	10,385	21,190
Administration Dept, WCRA (OPEN)	4,347	3,905	2,608	2,257	1,648	3,905	1,272	1,336	2,608
Capitol Area Arch Planning Bd	650	650	650	325	325	650	325	325	650
Minnesota Management & Budget	37,283	36,488	36,488	28,144	20,369	48,513	20,369	20,369	40,738
Minnesota Management & Budget (STANDING)	11,346	17,942	17,934	8,971	8,971	17,942	8,966	8,968	17,934
Revenue, Dept of	273,329	276,988	276,988	136,438	135,902	272,340	135,902	135,902	271,804
Revenue, Dept of (OPENS)	3,076	3,800	3,800	1,900	1,900	3,800	1,900	1,900	3,800
Revenue, Dept of (STANDING)	1,498	50	50	25	25	50	25	25	50
Amateur Sports Commission	496	496	496	248	248	496	248	248	496
Cncl on Black Minnesotans	584	584	584	292	292	584	292	292	584
Cncl For Chicano Latino Affairs	550	550	550	275	275	550	275	275	550
Cncl Asian-Pacific Minnesotans	508	508	508	254	254	508	254	254	508
Cncl on Indian Affairs	924	924	924	462	462	924	462	462	924
Explore Minnesota Tourism	18,385	17,450	17,450	16,225	16,225	32,450	16,225	16,225	32,450
Historical Society	55,168	48,331	53,745	23,117	25,214	48,331	26,362	27,383	53,745
State Arts Board	15,013	15,012	15,012	7,506	7,506	15,012	7,506	7,506	15,012
Public Broadcasting	3,586	3,586	3,586	1,913	1,913	3,826	1,913	1,913	3,826
MN Humanities Commission	474	474	474	251	251	502	251	251	502
Science Museum of Minnesota	2,136	2,136	2,136	1,079	1,079	2,158	1,079	1,079	2,158
Veterans Affairs, Dept of	116,551	117,526	117,526	62,643	61,998	124,641	61,998	61,998	123,996
Veterans Affairs, Dept of (OPEN)	0	3,714	3,714	2,257	2,257	4,514	2,257	2,257	4,514
Military Affairs, Dept of	43,955	38,736	38,736	19,368	19,368	38,736	19,368	19,368	38,736
Military Affairs, Dept of (OPEN)	1,543	728	728	364	364	728	364	364	728
Contingent Accounts	440	500	500	500	0	500	500	0	500
Tort Claims	161	322	322	161	161	322	161	161	322
Legislators Retirement (OPEN)	6,444	6,752	7,025	3,343	3,409	6,752	3,478	3,547	7,025
Constitutional Officers Retirement (OPEN)	935	974	1,020	485	489	974	505	515	1,020
Mpls Teacher Retirement Aid 1993 (OPEN)	45,500	5,000	5,000	2,500	2,500	5,000	2,500	2,500	5,000
Mpls Teacher Retirement Aid 1997 (OPEN)	0	25,908	25,908	12,954	12,954	25,908	12,954	12,954	25,908
St Paul Teacher Retirement Aid 1997 (OPEN)	5,000	5,654	5,654	2,827	2,827	5,654	2,827	2,827	5,654
Duluth Teacher Retirement (OPEN)	25,908	692	692	346	346	692	346	346	692
Mpls Employee Retirement Aid (OPEN)	5,654	48,000	48,000	24,000	24,000	48,000	24,000	24,000	48,000
10, CH 359 - Mpls Employee Retirement Aid	692	0	0	0	0	0	0	0	0
SUBTOTAL STATE GOVERNMENT APPROPRIATIONS	940,151	939,022	943,450	478,375	474,547	952,922	473,244	476,288	949,532
MMB Non-Operating (OPEN)	10,955	11,576	12,541	5,671	5,905	11,576	6,145	6,396	12,541
Indirect Cost Receipts Offset	(32,944)	(35,188)	(35,188)	(17,594)	(17,594)	(35,188)	(17,594)	(17,594)	(35,188)
Total State Government	918,162	915,410	920,803	466,452	462,858	929,310	461,795	465,090	926,885
<u>Debt Service</u>									
Debt Service	413,383	1,291,446	1,436,624	642,349	677,618	1,319,967	709,107	778,234	1,487,341
Line of Credit Costs	1,257	0	0	0	0	0	0	0	0
Total Debt Service	414,640	1,291,446	1,436,624	642,349	677,618	1,319,967	709,107	778,234	1,487,341

General Fund - Fund Balance Analysis

	11-12 Fcst FY 2012-13	11-12 Fcst FY 2014-15	11-12 Plng Est FY 2016-17	1-13 Gov Rec FY 2014	1-13 Gov Rec FY 2015	1-13 Gov Rec FY 2014-15	1-13 Gov Plng FY 2016	1-13 Gov Plng FY 2017	1-13 Gov Plng FY 2016-17
<u>Capital Projects</u>									
08, CH 179 Housing Finance Agency	4,798	4,800	4,800	2,400	2,400	4,800	2,400	2,400	4,800
08, CH 179 UofM Biomed Research Facility	19,870	30,375	30,375	14,825	15,550	30,375	14,825	15,550	30,375
06, SF2460 UofM Stadium	20,494	20,493	20,493	10,247	10,246	20,493	10,247	10,246	20,493
12, CH 293 Housing Finance Agency (TR OUT)	0	4,400	4,400	2,200	2,200	4,400	2,200	2,200	4,400
State Appropriation Refunding Bonds	0	113,962	114,175	48,181	65,781	113,962	57,078	57,097	114,175
12, CH 299 Grants to City of St Paul	0	5,400	20,596	2,700	2,700	5,400	10,200	10,396	20,596
12, CH 299 Vikings Stadium Debt Service	0	63,710	67,020	30,200	33,510	63,710	33,510	33,510	67,020
Total Capital Projects	45,162	243,140	261,859	110,753	132,387	243,140	130,460	131,399	261,859
Other	9,729	0	0	0	0	0	0	0	0
<u>Cancellation Adjustments</u>									
Cancellation Adjustments	(15,000)	(20,000)	(20,000)	(5,000)	(15,000)	(20,000)	(5,000)	(15,000)	(20,000)
Total Cancellation Adjustments	(15,000)	(20,000)	(20,000)	(5,000)	(15,000)	(20,000)	(5,000)	(15,000)	(20,000)
<u>Dedicated Expenditures</u>									
All Other Dedicated Revenue	476	190	2	189	1	190	1	1	2
Total Dedicated Expenditures	476	190	2	189	1	190	1	1	2
<u>Reserve/Appr Carried Forward</u>									
Cash Flow Account	350,000	350,000	350,000	350,000	350,000	350,000	350,000	350,000	350,000
Budget Reserve Account	630,623	644,262	644,262	644,262	644,262	644,262	644,262	644,262	644,262
Budget Reserve Acct Transfer fr Assigned Risk Plan	59,021	0	0	0	0	0	0	0	0
12, SS1, CH xx Use Budget Res for Flood Dis Asst	(45,382)	0	0	0	0	0	0	0	0
1-13 Gov Rec - Transition Reduction	0	0	0	(325,000)	0	0	0	0	0
Stadium Reserve Account	16,454	38,777	47,421	31,420	38,777	38,777	39,634	47,421	47,421
Total Reserve/Appr Carried Fwd	1,010,716	1,033,039	1,041,683	700,682	1,033,039	1,033,039	1,033,896	1,041,683	1,041,683