

General Fund Fund Balance Analysis End of 2013 Legislative Session

Expenditures by Omnibus Bill - Summary

FY 2012-13

FY 2014-15

FY 2016-17



June 25, 2013

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General Fund - Fund Balance Analysis

	2-13 Fcst	2-13 Fcst	2-13 Plng Est	5-13 Enacted	5-13 Enacted	5-13 Enacted	5-13 vs 2-13	5-13 Enacted	5-13 Enacted	5-13 Enacted	5-13 vs 2-13
	FY 2012-13	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
General Fund Summary											
Actual & Estimated Resources											
Balance Forward From Prior Year	1,288,673	1,007,778	379,785	1,007,778	1,159,860	1,007,778	0	1,080,424	1,268,458	1,080,424	700,639
Current Resources:											
Tax Revenues	32,307,810	34,018,682	37,157,920	18,042,913	18,584,400	36,627,313	2,608,631	19,523,410	20,168,075	39,691,485	2,533,565
Non-Tax Revenues	1,574,412	1,413,840	1,406,181	731,076	718,076	1,449,152	35,312	716,453	712,322	1,428,775	22,594
Subtotal Non-Dedicated Revenue	33,882,222	35,432,522	38,564,101	18,773,989	19,302,476	38,076,465	2,643,943	20,239,863	20,880,397	41,120,260	2,556,159
Dedicated Revenue	476	190	2	189	1	190	0	1	1	2	0
Transfers In	1,078,906	632,953	680,943	155,976	139,405	295,381	(337,572)	140,671	149,202	289,873	(391,070)
Prior Year Adjustments	199,254	50,000	50,000	25,000	25,000	50,000	0	25,000	25,000	50,000	0
Subtotal Other Revenue	1,278,636	683,143	730,945	181,165	164,406	345,571	(337,572)	165,672	174,203	339,875	(391,070)
Subtotal Current Resources	35,160,859	36,115,665	39,295,046	18,955,154	19,466,882	38,422,036	2,306,371	20,405,535	21,054,600	41,460,135	2,165,089
Total Resources Available	36,449,532	37,123,443	39,674,831	19,962,932	20,626,742	39,429,814	2,306,371	21,485,959	22,323,058	42,540,559	2,865,728
Actual & Estimated Spending											
K-12 Education	14,431,778	15,229,369	15,780,665	7,696,332	8,153,150	15,849,482	620,113	8,328,367	8,463,423	16,791,790	1,011,125
K-12 Ptx Rec Shift/Aid Payment Shift	1,068,360	(52,089)	(51,900)	(17,355)	(48,364)	(65,719)	(13,630)	(32,483)	(36,229)	(68,712)	(16,812)
Subtotal K-12 Education	15,500,138	15,177,280	15,728,765	7,678,977	8,104,786	15,783,763	606,483	8,295,884	8,427,194	16,723,078	994,313
Higher Education	2,568,830	2,565,262	2,565,262	1,392,346	1,421,415	2,813,761	248,499	1,424,665	1,424,665	2,849,330	284,068
Health & Human Services	10,654,459	11,362,473	12,312,867	5,711,844	5,728,422	11,440,266	77,793	6,138,942	6,216,654	12,355,596	42,729
Environment & Agriculture	305,683	287,731	300,434	148,488	164,116	312,604	24,873	166,224	166,232	332,456	32,022
Jobs, Economic Development, Housing & Commerce	277,639	238,484	237,734	199,327	171,549	370,876	132,392	173,186	173,141	346,327	108,593
State Government & Veterans	899,032	895,368	899,291	479,199	468,228	947,427	52,059	454,671	457,943	912,614	13,323
Transportation	126,125	180,050	180,050	135,195	103,890	239,085	59,035	103,606	103,700	207,306	27,256
Public Safety & Judiciary	1,855,421	1,825,379	1,834,981	957,443	974,870	1,932,313	106,934	980,788	978,097	1,958,885	123,904
Property Tax Aids & Credits	2,794,155	2,710,851	2,785,800	1,371,075	1,644,902	3,015,977	305,126	1,676,674	1,708,076	3,384,750	598,950
Debt Service	414,640	1,287,517	1,425,442	633,413	646,752	1,280,165	(7,352)	677,400	735,076	1,412,476	(12,966)
Capital Projects & Grants	45,162	233,073	261,859	100,686	132,387	233,073	0	130,460	131,399	261,859	0
Other	14,994	0	0	0	0	0	0	0	0	0	0
Cancellation Adjustments	(15,000)	(20,000)	(20,000)	(5,110)	(15,000)	(20,110)	(110)	(5,000)	(15,000)	(20,000)	0
Subtotal Expenditures & Transfers	35,441,278	36,743,468	38,512,485	18,802,883	19,546,317	38,349,200	1,605,732	20,217,500	20,507,177	40,724,677	2,212,192
Dedicated Expenditures	476	190	2	189	1	190	0	1	1	2	0
Total Expenditures & Transfers	35,441,754	36,743,658	38,512,487	18,803,072	19,546,318	38,349,390	1,605,732	20,217,501	20,507,178	40,724,679	2,212,192
Balance Before Reserves	1,007,778	379,785	1,162,344	1,159,860	1,080,424	1,080,424	700,639	1,268,458	1,815,880	1,815,880	653,536
Cash Flow Account	350,000	350,000	350,000	350,000	350,000	350,000	0	350,000	350,000	350,000	0
Budget Reserve	656,471	656,471	656,471	656,471	656,471	656,471	0	656,471	656,471	656,471	0
Stadium Reserve	1,307	0	0	27,807	27,807	27,807	27,807	27,807	27,807	27,807	27,807
Budgetary Balance	0	(626,686)	155,873	125,582	46,146	46,146	672,832	234,180	781,602	781,602	625,729

General Fund - Fund Balance Analysis

	2-13 Fcst	2-13 Fcst	2-13 Plng Est	5-13 Enacted	5-13 Enacted	5-13 Enacted	5-13 vs 2-13	5-13 Enacted	5-13 Enacted	5-13 Enacted	5-13 vs 2-13
	FY 2012-13	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
<u>Non-Dedicated Revenue</u>											
Tax Revenues:											
Individual Income	16,620,960	17,732,700	20,106,800	9,193,180	9,682,820	18,876,000	1,143,300	10,427,690	10,837,610	21,265,300	1,158,500
Corporate Income	2,209,259	2,000,800	1,962,400	1,275,270	1,146,380	2,421,650	420,850	1,138,930	1,130,810	2,269,740	307,340
Sales Tax-General	9,494,634	10,075,460	10,678,700	5,035,907	5,113,320	10,149,227	73,767	5,294,158	5,484,407	10,778,565	99,865
Statewide Property Tax	1,616,034	1,685,302	1,754,930	834,521	850,781	1,685,302	0	867,967	886,963	1,754,930	0
Estate Tax	330,190	329,800	343,900	190,900	216,900	407,800	78,000	229,700	241,900	471,600	127,700
Liquor, Wine, Beer	164,747	171,880	178,440	84,680	86,360	171,040	(840)	88,070	89,510	177,580	(860)
Cigarette & Tobacco Products	378,975	383,330	382,540	595,210	600,140	1,195,350	812,020	604,520	608,740	1,213,260	830,720
Taconite Occupation	40,806	38,700	40,600	17,930	18,820	36,750	(1,950)	18,790	19,740	38,530	(2,070)
Mortgage Registry Tax	235,137	189,800	195,000	95,800	94,000	189,800	0	97,600	97,400	195,000	0
Deed Transfer Tax	130,200	180,100	207,100	82,500	97,600	180,100	0	103,700	103,400	207,100	0
Insurance Gross Earnings	604,407	632,800	689,700	309,500	323,300	632,800	0	337,200	352,500	689,700	0
Controlled Substance Tax	12	10	10	5	5	10	0	5	5	10	0
Other Gross Earnings	100	100	100	50	50	100	0	50	50	100	0
Lawful Gambling Taxes	79,612	134,900	152,200	60,200	74,700	134,900	0	76,100	76,100	152,200	0
Medical Assistance Surcharges	468,533	521,700	531,700	296,360	308,824	605,184	83,484	273,730	270,340	544,070	12,370
Income Tax Reciprocity	182	0	0	0	0	0	0	0	0	0	0
Motor Vehicle Registration Tax	1,296	1,350	1,350	675	675	1,350	0	675	675	1,350	0
All Other Tax Refunds	(67,274)	(60,050)	(67,550)	(29,775)	(30,275)	(60,050)	0	(35,475)	(32,075)	(67,550)	0
Subtotal Tax Revenues	32,307,810	34,018,682	37,157,920	18,042,913	18,584,400	36,627,313	2,608,631	19,523,410	20,168,075	39,691,485	2,533,565
Non-Tax Revenues:											
Investment Income	6,301	8,000	8,000	4,000	4,000	8,000	0	4,000	4,000	8,000	0
Lottery Revenue	115,063	119,964	120,579	59,351	60,613	119,964	0	60,421	60,158	120,579	0
Tobacco Settlements	332,005	325,239	322,009	163,042	162,197	325,239	0	161,336	160,673	322,009	0
FEES:											
Departmental Earnings	522,034	510,093	511,662	257,452	257,767	515,219	5,126	260,820	259,412	520,232	8,570
DHS SOS Collections	106,083	96,000	96,000	52,092	52,092	104,184	8,184	52,092	52,092	104,184	8,184
Fines & Surcharges	179,703	177,398	176,842	88,860	88,538	177,398	0	88,526	88,316	176,842	0
Subtotal Fees	807,820	783,491	784,504	398,404	398,397	796,801	13,310	401,438	399,820	801,258	16,754
OTHER NON-DEDICATED REVENUE:											
County Nursing Home, Public Hosp IGT	13,576	10,584	7,584	6,792	3,792	10,584	0	3,792	3,792	7,584	0
All Other Non-Dedicated Revenue	341,658	206,578	203,521	119,495	109,085	228,580	22,002	105,474	103,887	209,361	5,840
Subtotal Other Non-Dedicated Revenue	355,234	217,162	211,105	126,287	112,877	239,164	22,002	109,266	107,679	216,945	5,840
Other Agencies' Refunds	(42,011)	(40,016)	(40,016)	(20,008)	(20,008)	(40,016)	0	(20,008)	(20,008)	(40,016)	0
Subtotal Non-Tax Revenues	1,574,412	1,413,840	1,406,181	731,076	718,076	1,449,152	35,312	716,453	712,322	1,428,775	22,594
Total Net Non-Dedicated Revenue	33,882,222	35,432,522	38,564,101	18,773,989	19,302,476	38,076,465	2,643,943	20,239,863	20,880,397	41,120,260	2,556,159
<u>Dedicated Revenue</u>											
All Other Dedicated Revenues	476	190	2	189	1	190	0	1	1	2	0
Total Dedicated Revenue	476	190	2	189	1	190	0	1	1	2	0

General Fund - Fund Balance Analysis

	2-13 Fcst	2-13 Fcst	2-13 Plng Est	5-13 Enacted	5-13 Enacted	5-13 Enacted	5-13 vs 2-13	5-13 Enacted	5-13 Enacted	5-13 Enacted	5-13 vs 2-13
	FY 2012-13	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
<u>Transfers From Other Funds</u>											
Special Revenue Funds	10,963	11,260	11,260	5,619	5,641	11,260	0	5,619	5,641	11,260	0
All Other Transfers	34,124	34,009	34,231	16,972	17,037	34,009	0	17,083	17,148	34,231	0
Laws 1997, Transfers In	15,871	14,048	14,048	7,024	7,024	14,048	0	7,024	7,024	14,048	0
Laws 2001, Transfers In	4,314	4,314	4,314	2,157	2,157	4,314	0	2,157	2,157	4,314	0
Laws 2002, Transfers In	2,600	2,600	2,600	1,300	1,300	2,600	0	1,300	1,300	2,600	0
Laws 2003, Transfers In	8,160	8,561	8,558	4,282	4,279	8,561	0	4,279	4,279	8,558	0
Laws 2005, Transfers In	407,657	392,730	391,070	16,370	0	16,370	(376,360)	0	0	0	(391,070)
Laws 2006, Transfers In	4,582	4,736	0	2,368	2,368	4,736	0	0	0	0	0
Laws 2007, Transfers In	3,030	3,030	0	1,515	1,515	3,030	0	0	0	0	0
Laws 2008, Transfers In	106	0	0	0	0	0	0	0	0	0	0
Laws 2009, Transfers In	7,000	1,000	1,000	500	500	1,000	0	500	500	1,000	0
Laws 2010, Transfers In	467,716	707	707	397	310	707	0	397	310	707	0
Laws 2011, Transfers In	100,974	96,325	96,325	48,165	48,160	96,325	0	48,165	48,160	96,325	0
Laws 2012, Transfers In	11,809	(4,000)	(4,000)	(2,000)	(2,000)	(4,000)	0	(2,000)	(2,000)	(4,000)	0
Laws 2013, Transfers In	0	63,633	120,830	51,307	51,114	102,421	38,788	56,147	64,683	120,830	0
Total Transfers From Other Funds	1,078,906	632,953	680,943	155,976	139,405	295,381	(337,572)	140,671	149,202	289,873	(391,070)
Prior Year Adjustments	199,254	50,000	50,000	25,000	25,000	50,000	0	25,000	25,000	50,000	0

General Fund - Fund Balance Analysis

	2-13 Fcst	2-13 Fcst	2-13 Plng Est	5-13 Enacted	5-13 Enacted	5-13 Enacted	5-13 vs 2-13	5-13 Enacted	5-13 Enacted	5-13 Enacted	5-13 vs 2-13
	FY 2012-13	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
<u>New Legislation Revenues</u>											
Tax Revenues:											
13, CH 143 - Ind Inc Tax - New Bracket at 9.85%	0	0	0	592,500	526,400	1,118,900	1,118,900	554,300	590,300	1,144,600	1,144,600
13, CH 143 - Ind Inc Tax - AMT Increase to 6.75%	0	0	0	2,700	2,900	5,600	5,600	2,800	2,900	5,700	5,700
13, CH 143 - Ind Inc Tax - Border City Enterprise Zone Allocations	0	0	0	(1,500)	0	(1,500)	(1,500)	0	0	0	0
13, CH 143 - Ind Inc Tax - Nonrefundable R&D Credit	0	0	0	2,500	2,300	4,800	4,800	2,200	2,000	4,200	4,200
13, CH 143 - Ind Inc Tax - Other Tax Changes	0	0	0	(120)	(2,000)	(2,120)	(2,120)	(2,000)	(2,000)	(4,000)	(4,000)
13, CH 143 - Ind Inc Tax - Levy Change Interactions	0	0	0	0	6,520	6,520	6,520	6,890	6,210	13,100	13,100
13, CH 143 - Ind Inc Tax - Federal Tax Conformity	0	0	0	2,000	9,100	11,100	11,100	(200)	(4,900)	(5,100)	(5,100)
13, CH 143 - Corp Inc Tax - FOC/Foreign Srce Royalty Repeal & Foreign Ptrnshp	0	0	0	145,400	103,800	249,200	249,200	103,500	104,900	208,400	208,400
13, CH 143 - Corp Inc Tax - Historic Structure Rehabilitation Credit	0	0	0	(4,000)	0	(4,000)	(4,000)	(6,600)	(18,900)	(25,500)	(25,500)
13, CH 143 - Corp Inc Tax - Index Minimum Fee Brackets	0	0	0	9,300	9,400	18,700	18,700	9,600	9,800	19,400	19,400
13, CH 143 - Corp Inc Tax - Make R&D Credit Nonrefundable	0	0	0	52,700	37,800	90,500	90,500	35,200	32,600	67,800	67,800
13, CH 143 - Corp Inc Tax - Measurement of MN Sales/Unity Sales	0	0	0	26,000	20,000	46,000	46,000	20,000	20,000	40,000	40,000
13, CH 143 - Corp Inc Tax - Other Tax Changes	0	0	0	920	1,000	1,920	1,920	1,000	1,000	2,000	2,000
13, CH 143 - Corp Inc Tax - Levy Change Interactions	0	0	0	0	1,980	1,980	1,980	2,180	2,010	4,190	4,190
13, CH 143 - Corp Inc Tax - Federal Tax Conformity	0	0	0	2,350	14,200	16,550	16,550	(750)	(8,200)	(8,950)	(8,950)
13, CH 143 - Sales Tax - Affiliate Nexus	0	0	0	4,300	5,400	9,700	9,700	5,940	6,520	12,460	12,460
13, CH 143 - Sales Tax - Electronic & Commercial Equipment Repair/Maintenance	0	0	0	70,700	81,700	152,400	152,400	88,000	94,700	182,700	182,700
13, CH 143 - Sales Tax - Warehousing & Storage Services	0	0	0	13,000	82,400	95,400	95,400	88,800	95,600	184,400	184,400
13, CH 143 - Sales Tax - Telecommunications Equipment	0	0	0	30,400	36,200	66,600	66,600	39,500	42,700	82,200	82,200
13, CH 143 - Sales Tax - Upfront Capital Equipment Exemptions	0	0	0	0	(81,300)	(81,300)	(81,300)	(69,700)	(31,600)	(101,300)	(101,300)
13, CH 143 - Sales Tax - Sales & Use Tax Exemption for Cities & Counties	0	0	0	(49,800)	(122,200)	(172,000)	(172,000)	(125,400)	(128,700)	(254,100)	(254,100)
13, CH 143 - Sales Tax - Other Tax Changes	0	0	0	(1,393)	(9,840)	(11,233)	(11,233)	(9,922)	(12,873)	(22,795)	(22,795)
13, CH 143 - Estate Tax - Modify Qualified Farm & Small Business Provisions	0	0	0	9,200	14,600	23,800	23,800	20,400	26,800	47,200	47,200
13, CH 143 - Estate Tax - Impost Gift Tax & Include Certain Gifts in Estate	0	0	0	13,500	27,900	41,400	41,400	31,200	34,000	65,200	65,200
13, CH 143 - Estate Tax - Nonresident Property Held in a Pass-Through Entity	0	0	0	5,400	7,400	12,800	12,800	7,600	7,700	15,300	15,300
13, CH 143 - Special Tax - Motor Vehicle Rental Tax - 3.00% Inc	0	0	0	6,700	7,700	14,400	14,400	8,100	8,400	16,500	16,500
13, CH 143 - Special Tax - Cigarette & Tobacco Tax Changes	0	0	0	403,560	408,460	812,020	812,020	413,360	417,360	830,720	830,720
13, CH 143 - Special Tax - Interaction w/ Cig & Tobacco, and Little Cigar Tax	0	0	0	(100)	(100)	(200)	(200)	(100)	(100)	(200)	(200)
13, CH 143 - Special Tax - Alcohol: Small Brewer Credit Threshold Increase	0	0	0	(420)	(420)	(840)	(840)	(430)	(430)	(860)	(860)
13, CH 143 - Special Tax - Reduce Occupational Tax (GF Portion)	0	0	0	(970)	(980)	(1,950)	(1,950)	(1,010)	(1,060)	(2,070)	(2,070)
13, CH 108 - MA Surcharge - Restore Planned Closure Rate Adj	0	0	0	(397)	(1,194)	(1,591)	(1,591)	(1,790)	(2,187)	(3,977)	(3,977)
13, CH 108 - MA Surcharge - ICF/DD Surcharge	0	0	0	4,525	4,446	8,971	8,971	4,367	4,288	8,655	8,655
13, CH 108 - MA Surcharge - HMO Surcharge Reform	0	0	0	36,452	3,322	39,774	39,774	3,317	660	3,977	3,977
13, CH 108 - MA Surcharge - Realign Hospital Surcharge	0	0	0	0	36,611	36,611	36,611	2,197	1,940	4,137	4,137
13, CH 108 - MA Surcharge - 6-Mth NF Bed Layaway Option	0	0	0	(70)	(211)	(281)	(281)	(211)	(211)	(422)	(422)
Amounts Shown in Detail	0	0	0	(1,375,337)	(1,233,294)	(2,608,631)	(2,608,631)	(1,232,338)	(1,301,227)	(2,533,565)	(2,533,565)
Subtotal - Tax Revenues	0	0	0	0	0	0	0	0	0	0	0

General Fund - Fund Balance Analysis

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	FY 2012-13	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
Non-Tax Revenues:											
13, CH 86 - MINNCORR Transfer to GF	0	0	0	1,300	1,300	2,600	2,600	0	0	0	0
13, CH 108 - Tran In - One-time T/I from CCDTF Carryforward	0	0	0	18,188	0	18,188	18,188	0	0	0	0
13, CH 143 - Tran In - Reduce HIF Transfer (Cig Tax Interaction)	0	0	0	(180,400)	(195,960)	(376,360)	(376,360)	(195,920)	(195,150)	(391,070)	(391,070)
13, CH 85 - DEED — UI Contingent Account Transfer	0	0	0	7,500	7,500	15,000	15,000	0	0	0	0
13, CH 85 - MHFA — 2012 Flood Bill Cancellation	0	0	0	3,000	0	3,000	3,000	0	0	0	0
13, CH 108 - Other - Change County Share of SOS	0	0	0	4,092	4,092	8,184	8,184	4,092	4,092	8,184	8,184
13, CH 108 - Other - MN Sex Offender Program Collections	0	0	0	923	1,667	2,590	2,590	1,667	1,667	3,334	3,334
13, CH 85 - Accountancy Fees	0	0	0	237	237	474	474	237	237	474	474
13, CH 85 - Cosmetologist Fees	0	0	0	700	700	1,400	1,400	700	700	1,400	1,400
13, CH 85 - Barbers Fees	0	0	0	31	31	62	62	31	31	62	62
13, CH 85 - Commerce - Appointment Fee Increase	0	0	0	450	450	900	900	450	450	900	900
13, CH 85 - Commerce - Appointment Fee Increase	0	0	0	4,500	4,500	9,000	9,000	4,500	4,500	9,000	9,000
13, CH 85 - Commerce - Increased Compliance in Unclaimed Property Program	0	0	0	0	0	0	0	1,875	1,875	3,750	3,750
13, CH 85 - Commerce - Petro Fee Dedication Change	0	0	0	(276)	(276)	(552)	(552)	(276)	(276)	(552)	(552)
13, CH 85 - Commerce - Weights and Measures 30% increase	0	0	0	330	330	660	660	330	330	660	660
13, CH 85 - Commerce - Bullion Coin Dealers Regulation Established	0	0	0	668	667	1,335	1,335	668	668	1,336	1,336
13, CH 85 - Commerce - Energy Policy Bill Assessments	0	0	0	364	100	464	464	22	13	35	35
13, CH 85 - PUC - Energy Policy Bill Assessments	0	0	0	279	263	542	542	63	27	90	90
13, CH 114 - Utility Crossing Fee Exemption	0	0	0	0	(127)	(127)	(127)	(127)	(127)	(254)	(254)
13, CH 117 - "High-value vehicle" threshold increase	0	0	0	(30)	(30)	(60)	(60)	(30)	(30)	(60)	(60)
13, CH 117 - Vehicle Title Transaction Fee Increase	0	0	0	0	0	0	0	0	33	33	33
13, CH 142 - State Auditor: Audit Practice Enterprise Fund	0	0	0	(6,586)	(6,535)	(13,121)	(13,121)	(6,535)	(6,537)	(13,072)	(13,072)
13, CH 142 - State Auditor: Staff Retention Reimbursements	0	0	0	548	813	1,361	1,361	920	921	1,841	1,841
13, CH 142 - State Auditor: Staff Retention - Move to Enterprise Fund	0	0	0	(548)	(813)	(1,361)	(1,361)	(920)	(921)	(1,841)	(1,841)
13, CH 108 - Increase Newborn Screening for Deaf & Hard of Hearing	0	0	0	660	660	1,320	1,320	660	660	1,320	1,320
13, CH 74, Same Sex Marriage (MMB)	0	0	0	190	10	200	200	10	10	20	20
13, CH 74, Same Sex Marriage (Court Fees)	0	0	0	0	39	39	39	47	47	94	94
13, CH 108 - Other - Expansion of Surveillance and Integrity Review	0	0	0	750	750	1,500	1,500	750	750	1,500	1,500
13, CH 108 - Other - MA Provider Recoveries	0	0	0	500	500	1,000	1,000	500	500	1,000	1,000
13, CH 108 - Other - Match Supportive Service Expenditures	0	0	0	4,400	4,400	8,800	8,800	4,400	4,400	8,800	8,800
13, CH 108 - Other - Child Care Provider Recoveries	0	0	0	279	470	749	749	636	663	1,299	1,299
13, CH 142 - Dept Revenue: Require Continuous Electronic Payment	0	0	0	0	3	3	3	2	2	4	4
13, CH 85 - RiverCentre Payment Temporarily Forgiven	0	0	0	(500)	(500)	(1,000)	(1,000)	(4,000)	(4,750)	(8,750)	(8,750)
13, CH 85 - Commerce - Assigned Risk Plan Transfer	0	0	0	10,000	0	10,000	10,000	0	0	0	0
13, CH 86 - POST Board Increase Adjustment to GF	0	0	0	(100)	(100)	(200)	(200)	(100)	(100)	(200)	(200)
13, CH 108 - MA Eligibility for Inmates	0	0	0	646	2,022	2,668	2,668	2,123	2,456	4,579	4,579
13, CH 108 - Eliminate TEFRA Fee under 275%	0	0	0	(877)	(1,286)	(2,163)	(2,163)	(1,196)	(1,196)	(2,392)	(2,392)
13, CH 93, Winkler/Latz, I35W Remnant Steel	0	0	0	645	0	645	645	0	0	0	0
Amounts Shown in Detail	0	0	0	128,137	174,123	302,260	302,260	184,421	184,055	368,476	368,476
Subtotal - Non-Tax Revenues	0	0	0	0	0	0	0	0	0	0	0
Total New Legislation Revenues	0	0	0	0	0	0	0	0	0	0	0

General Fund - Fund Balance Analysis

	2-13 Fcst	2-13 Fcst	2-13 Plng Est	5-13 Enacted	5-13 Enacted	5-13 Enacted	5-13 vs 2-13	5-13 Enacted	5-13 Enacted	5-13 Enacted	5-13 vs 2-13
	FY 2012-13	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
<i>K-12 Education</i>											
General Education	12,510,120	12,055,453	12,362,823	6,097,854	6,387,067	12,484,921	429,468	6,501,196	6,565,754	13,066,950	704,127
Other General Education Programs	96,218	81,680	82,420	51,229	51,849	103,078	21,398	47,228	48,924	96,152	13,732
Subtotal General Education	12,606,338	12,137,133	12,445,243	6,149,083	6,438,916	12,587,999	450,866	6,548,424	6,614,678	13,163,102	717,859
Choice Programs	268,195	287,428	304,476	144,560	142,868	287,428	0	149,012	155,464	304,476	0
Indian Programs	8,647	9,012	9,427	4,475	4,625	9,100	88	4,734	4,833	9,567	140
Innovation & Accountability	30,301	30,300	30,300	15,955	80,224	96,179	65,879	89,392	90,438	179,830	149,530
Special Student & Teacher Programs	69,193	133,546	138,009	68,733	67,725	136,458	2,912	68,554	70,055	138,609	600
Subtotal Education Excellence	376,336	460,286	482,212	233,723	295,442	529,165	68,879	311,692	320,790	632,482	150,270
Special Education	2,057,379	2,114,445	2,324,678	1,042,059	1,110,623	2,152,682	38,237	1,173,745	1,230,099	2,403,844	79,166
Facilities & Technology	87,212	98,395	101,577	46,147	52,261	98,408	13	52,224	49,495	101,719	142
Nutrition Programs	37,096	39,393	41,775	19,932	20,514	40,446	1,053	21,120	21,750	42,870	1,095
Library Programs	38,942	36,140	36,140	18,070	18,070	36,140	0	18,070	18,070	36,140	0
Early Childhood & Family Support	120,569	118,382	120,145	79,274	79,608	158,882	40,500	80,065	80,580	160,645	40,500
Community Ed & Prevention	3,032	3,553	3,609	1,716	1,837	3,553	0	1,823	1,786	3,609	0
Self-Sufficiency & Lifelong Learning	98,810	95,199	99,032	47,130	48,270	95,400	201	49,476	50,701	100,177	1,145
Subtotal K-12 Education Aids	15,425,714	15,102,926	15,654,411	7,637,134	8,065,541	15,702,675	599,749	8,256,639	8,387,949	16,644,588	990,177
Education, Dept of	37,770	37,716	37,716	23,321	20,808	44,129	6,413	20,808	20,808	41,616	3,900
Minn State Academies	23,193	23,182	23,182	11,749	11,664	23,413	231	11,664	11,664	23,328	146
Perpich Center for Arts Education	13,461	13,456	13,456	6,773	6,773	13,546	90	6,773	6,773	13,546	90
Total K-12 Education	15,500,138	15,177,280	15,728,765	7,678,977	8,104,786	15,783,763	606,483	8,295,884	8,427,194	16,723,078	994,313
<i>Property Tax Recog/Payment Change</i>											
Property Tax Recognition Shift	(35,401)	(40,766)	(42,817)	(11,634)	(24,141)	(35,775)	4,991	(25,239)	(27,299)	(52,538)	(9,721)
Aid Payment Change K-12 Education	1,103,761	(11,323)	(9,083)	(5,721)	(24,223)	(29,944)	(18,621)	(7,244)	(8,930)	(16,174)	(7,091)
Aid Payment Change Tax Aids & Credits	[13,901]	[12]	[0]	[8]	[7]	[15]	[3]	[0]	[0]	[0]	[0]
Total Property Tax Recog/Payment Change	1,068,360	(52,089)	(51,900)	(17,355)	(48,364)	(65,719)	(13,630)	(32,483)	(36,229)	(68,712)	(16,812)
<i>Higher Education</i>											
Office of Higher Education	384,252	381,142	381,142	226,281	223,822	450,103	68,961	227,072	227,072	454,144	73,002
University of Minnesota	1,090,688	1,090,688	1,090,688	576,799	591,099	1,167,898	77,210	591,099	591,099	1,182,198	91,510
MN State Colleges & Universities	1,091,188	1,090,730	1,090,730	587,915	605,143	1,193,058	102,328	605,143	605,143	1,210,286	119,556
Mayo Foundation	2,702	2,702	2,702	1,351	1,351	2,702	0	1,351	1,351	2,702	0
Total Higher Education	2,568,830	2,565,262	2,565,262	1,392,346	1,421,415	2,813,761	248,499	1,424,665	1,424,665	2,849,330	284,068
<i>Health & Human Services</i>											
Human Services, Dept of											
Central Office Operations	262,570	250,832	250,578	150,672	146,438	297,110	46,278	152,108	145,944	298,052	47,474
Forecasted Programs	9,135,347	9,879,984	10,837,323	4,944,839	4,954,507	9,899,346	19,362	5,354,013	5,436,911	10,790,924	(46,399)
Grant Programs	605,943	605,272	603,774	298,175	312,338	610,513	5,241	318,623	318,955	637,578	33,804
State Operated Services	363,832	370,640	370,640	185,320	185,320	370,640	0	185,320	185,320	370,640	0
Sex Offender Program	141,327	146,152	146,152	76,769	79,745	156,514	10,362	79,745	79,745	159,490	13,338
Subtotal DHS Appropriations	10,509,019	11,252,880	12,208,467	5,655,775	5,678,348	11,334,123	81,243	6,089,809	6,166,875	12,256,684	48,217
Federal Reimbursement	(49,516)	(49,516)	(49,516)	(28,911)	(29,565)	(58,476)	(8,960)	(30,491)	(29,845)	(60,336)	(10,820)
Total Human Services, Dept of (Net)	10,459,503	11,203,364	12,158,951	5,626,864	5,648,783	11,275,647	72,283	6,059,318	6,137,030	12,196,348	37,397

General Fund - Fund Balance Analysis

	2-13 Fcst	2-13 Fcst	2-13 Plng Est	5-13 Enacted	5-13 Enacted	5-13 Enacted	5-13 vs 2-13	5-13 Enacted	5-13 Enacted	5-13 Enacted	5-13 vs 2-13
	FY 2012-13	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
Health, Dept of	144,371	148,721	143,528	79,638	74,296	153,934	5,213	74,281	74,281	148,562	5,034
Emergency Medical Services Board	5,637	5,482	5,482	2,741	2,741	5,482	0	2,741	2,741	5,482	0
Council on Disability	1,049	1,048	1,048	614	614	1,228	180	614	614	1,228	180
MH/MR Ombudsman	3,359	3,308	3,308	1,654	1,654	3,308	0	1,654	1,654	3,308	0
Ombudsperson for Families	530	530	530	333	334	667	137	334	334	668	138
12, CH 247 Nursing Home Administrators Board	10	20	20	0	0	0	(20)	0	0	0	(20)
10, SS1, HF1 Transfer to HCAF	40,000	0	0	0	0	0	0	0	0	0	0
Total Health & Human Services	10,654,459	11,362,473	12,312,867	5,711,844	5,728,422	11,440,266	77,793	6,138,942	6,216,654	12,355,596	42,729
<i>Environment & Agriculture</i>											
Pollution Control Agency	9,868	9,594	9,594	4,764	4,763	9,527	(67)	4,763	4,763	9,526	(68)
Natural Resources, Dept of	111,160	102,598	102,598	61,486	66,536	128,022	25,424	65,986	65,986	131,972	29,374
Natural Resources, Dept of (OPENS)	52,537	44,173	44,776	21,797	22,376	44,173	0	22,384	22,392	44,776	0
Water & Soil Resources Bd	37,325	25,116	25,116	12,641	12,641	25,282	166	12,641	12,641	25,282	166
MN Conservation Corps	612	0	0	455	455	910	910	455	455	910	910
Metropolitan Council Parks	5,740	5,740	5,740	2,870	2,870	5,740	0	2,870	2,870	5,740	0
Zoological Board	10,856	10,850	10,850	5,425	5,425	10,850	0	5,425	5,425	10,850	0
Transfer to Closed Landfill Investment Fund	0	12,100	24,200	0	10,000	10,000	(2,100)	12,650	12,650	25,300	1,100
Agriculture, Dept of	62,619	62,600	62,600	31,570	31,570	63,140	540	31,570	31,570	63,140	540
Animal Health Board	9,680	9,674	9,674	4,837	4,837	9,674	0	4,837	4,837	9,674	0
Agric Util Research Inst	5,286	5,286	5,286	2,643	2,643	5,286	0	2,643	2,643	5,286	0
Total Environment & Agriculture	305,683	287,731	300,434	148,488	164,116	312,604	24,873	166,224	166,232	332,456	32,022
<i>Jobs, Economic Development, Housing & Commerce</i>											
Commerce, Dept of	43,915	43,406	42,656	26,263	23,995	50,258	6,852	23,892	23,883	47,775	5,119
Public Utilities Comm	11,785	12,356	12,356	6,457	6,441	12,898	542	6,241	6,205	12,446	90
Employment & Economic Development	103,196	78,136	78,136	87,019	77,767	164,786	86,650	73,382	73,382	146,764	68,628
Housing Finance (TR OUT)	88,816	76,096	76,096	58,748	42,748	101,496	25,400	49,048	49,048	98,096	22,000
Labor & Industry	1,633	1,632	1,632	1,066	1,066	2,132	500	1,066	1,066	2,132	500
Mediation Services	3,169	3,168	3,168	2,188	2,033	4,221	1,053	2,058	2,058	4,116	948
Accountancy, Bd of	960	960	960	705	618	1,323	363	618	618	1,236	276
Architectural/Eng, Bd of	1,548	1,548	1,548	774	774	1,548	0	774	774	1,548	0
Board of Cosmetologist Examiners	2,092	2,092	2,092	1,346	1,346	2,692	600	1,346	1,346	2,692	600
Board of Barber Examiners	514	514	514	317	317	634	120	317	317	634	120
MN Science & Tech Auth	714	214	214	0	0	0	(214)	0	0	0	(214)
Region 3 - Occupation Tax (OPEN)	912	912	912	456	456	912	0	456	456	912	0
Explore Minnesota Tourism	18,385	17,450	17,450	13,988	13,988	27,976	10,526	13,988	13,988	27,976	10,526
Total Jobs, Economic Development, Housing & Commerce	277,639	238,484	237,734	199,327	171,549	370,876	132,392	173,186	173,141	346,327	108,593
<i>State Government & Veterans</i>											
Legislature	129,437	126,162	126,162	69,363	68,842	138,205	12,043	68,842	68,842	137,684	11,522
Governor/Lt Gov Office	6,388	6,386	6,386	3,353	3,353	6,706	320	3,353	3,353	6,706	320
State Auditor Office	17,131	17,278	17,278	2,072	2,123	4,195	(13,083)	2,123	2,123	4,246	(13,032)
Attorney General Office	42,034	42,142	42,142	22,125	22,125	44,250	2,108	22,125	22,125	44,250	2,108
Secretary of State	10,945	10,940	10,940	6,112	6,631	12,743	1,803	6,631	6,631	13,262	2,322
Campaign Finance & Public Disclosure Bd	1,471	1,378	1,378	1,000	1,000	2,000	622	1,000	1,000	2,000	622
Campaign Financing (OPEN)(TR OUT)	3,085	3,154	3,154	112	3,042	3,154	0	112	3,042	3,154	0

General Fund - Fund Balance Analysis

	2-13 Fcst	2-13 Fcst	2-13 Plng Est	5-13 Enacted	5-13 Enacted	5-13 Enacted	5-13 vs 2-13	5-13 Enacted	5-13 Enacted	5-13 Enacted	5-13 vs 2-13
	FY 2012-13	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
Investment Board	278	278	278	139	139	278	0	139	139	278	0
MN-IT Services	11,960	11,958	11,958	2,431	2,431	4,862	(7,096)	2,431	2,431	4,862	(7,096)
Administrative Hearings Office	638	638	638	482	256	738	100	386	256	642	4
Administration, Dept of	38,234	37,914	37,914	25,442	20,258	45,700	7,786	21,668	21,253	42,921	5,007
Administration Dept, WCRA (OPEN)	4,347	3,722	2,530	2,124	1,598	3,722	0	1,234	1,296	2,530	0
Capitol Area Arch Planning Bd	650	650	650	335	335	670	20	335	335	670	20
Minnesota Management & Budget	37,283	36,488	36,488	28,379	20,604	48,983	12,495	20,487	20,487	40,974	4,486
Minnesota Management & Budget (STANDING)	11,346	17,942	17,934	8,971	8,971	17,942	0	8,966	8,968	17,934	0
Revenue, Dept of	273,279	276,988	276,988	137,488	135,902	273,390	(3,598)	136,202	136,202	272,404	(4,584)
Revenue, Dept of (OPENS)	3,076	3,800	3,800	1,900	1,900	3,800	0	1,900	1,900	3,800	0
Revenue, Dept of (STANDING)	1,548	50	50	25	25	50	0	25	25	50	0
Amateur Sports Commission	496	496	496	266	266	532	36	266	266	532	36
Council on Black Minnesotans	584	584	584	392	392	784	200	392	392	784	200
Council on Chicano Latino Affairs	550	550	550	375	375	750	200	375	375	750	200
Council on Asian-Pacific Minnesotans	508	508	508	354	354	708	200	354	354	708	200
Council on Indian Affairs	924	924	924	562	562	1,124	200	562	562	1,124	200
Historical Society	53,602	49,911	53,745	24,819	27,154	51,973	2,062	27,348	28,339	55,687	1,942
State Arts Board	15,013	15,012	15,012	7,514	7,514	15,028	16	7,514	7,514	15,028	16
MN Humanities Commission	474	474	474	291	251	542	68	251	251	502	28
Science Museum of Minnesota	2,136	2,136	2,136	1,079	1,079	2,158	22	1,079	1,079	2,158	22
Veterans Affairs, Dept of	116,551	117,526	117,526	63,508	62,753	126,261	8,735	62,753	62,753	125,506	7,980
Veterans Affairs, Dept of (OPEN)	0	3,714	3,714	2,257	2,257	4,514	800	2,257	2,257	4,514	800
Military Affairs, Dept of	43,955	38,736	38,736	19,368	19,368	38,736	0	19,368	19,368	38,736	0
Military Affairs, Dept of (OPEN)	1,543	728	728	364	364	728	0	364	364	728	0
Contingent Accounts	440	500	500	500	0	500	0	500	0	500	0
Tort Claims	322	322	322	161	161	322	0	161	161	322	0
Legislators Retirement (OPEN)	6,507	6,881	7,159	3,406	3,475	6,881	0	3,544	3,615	7,159	0
Constitutional Officers Retirement (OPEN)	935	974	1,020	485	489	974	0	505	515	1,020	0
PERA/Mpls Employee Retirement Aid (OPEN)	45,500	48,000	48,000	24,000	24,000	48,000	0	24,000	24,000	48,000	0
1993 TRA/Mpls Teacher Retire Aid (OPEN)	5,000	5,000	5,000	2,500	2,500	5,000	0	2,500	2,500	5,000	0
1997 TRA/Mpls Teacher Retire Aid (OPEN)	25,908	25,908	25,908	12,954	12,954	25,908	0	12,954	12,954	25,908	0
St Paul Teacher Retirement Aid 1997 (OPEN)	5,654	5,654	5,654	9,827	9,827	19,654	14,000	2,827	2,827	5,654	0
Duluth Teacher Retirement (OPEN)	692	692	692	6,346	6,346	12,692	12,000	346	346	692	0
SUBTOTAL STATE GOVERNMENT & VETERANS APPROPRIATIONS	920,424	923,098	926,056	493,181	481,976	975,157	52,059	468,179	471,200	939,379	13,323
MMB Non-Operating (OPEN)	10,955	11,576	12,541	5,671	5,905	11,576	0	6,145	6,396	12,541	0
Indirect Cost Receipts Offset	(32,347)	(39,306)	(39,306)	(19,653)	(19,653)	(39,306)	0	(19,653)	(19,653)	(39,306)	0
Total State Government & Veterans	899,032	895,368	899,291	479,199	468,228	947,427	52,059	454,671	457,943	912,614	13,323
Transportation											
Transportation, Dept of	31,673	34,291	34,210	18,014	17,533	35,547	1,256	17,533	17,533	35,066	856
Metropolitan Council	78,076	129,859	129,940	107,889	76,970	184,859	55,000	76,686	76,686	153,372	23,432
Public Safety, Dept of	14,792	15,900	15,900	9,292	9,387	18,679	2,779	9,387	9,481	18,868	2,968
Public Safety, Dept of (TR OUT)	1,584	0	0	0	0	0	0	0	0	0	0
Total Transportation	126,125	180,050	180,050	135,195	103,890	239,085	59,035	103,606	103,700	207,306	27,256

General Fund - Fund Balance Analysis

	2-13 Fcst	2-13 Fcst	2-13 Plng Est	5-13 Enacted	5-13 Enacted	5-13 Enacted	5-13 vs 2-13	5-13 Enacted	5-13 Enacted	5-13 Enacted	5-13 vs 2-13
	FY 2012-13	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
<u>Public Safety & Judiciary</u>											
Supreme Court	83,249	83,550	83,550	44,548	45,191	89,739	6,189	44,791	44,791	89,582	6,032
Court of Appeals	20,334	20,456	20,456	10,641	11,035	21,676	1,220	11,104	11,124	22,228	1,772
Trial Courts	470,339	473,656	473,656	247,459	256,622	504,081	30,425	256,622	256,622	513,244	39,588
State Guardian Ad Litem Board	24,134	24,134	24,134	12,414	12,756	25,170	1,036	12,756	12,756	25,512	1,378
Tax Court	1,650	1,650	1,650	1,023	1,035	2,058	408	1,035	1,035	2,070	420
Uniform Laws Comm	98	98	98	147	84	231	133	84	84	168	70
Judicial Stnds, Bd on	1,202	912	912	756	456	1,212	300	456	456	912	0
Bd of Public Defense	132,920	131,952	131,952	70,698	73,612	144,310	12,358	73,612	73,612	147,224	15,272
Private Detective Board	240	240	240	120	120	240	0	120	120	240	0
Human Rights, Dept of	6,339	6,336	6,336	3,297	3,297	6,594	258	3,297	3,297	6,594	258
Corrections, Dept of	913,033	927,897	937,499	481,491	487,304	968,795	40,898	489,753	492,535	982,288	44,789
Sentencing Guidelines Commission	1,172	1,172	1,172	886	586	1,472	300	586	586	1,172	0
Public Safety, Dept of	200,711	153,326	153,326	83,963	82,772	166,735	13,409	86,572	81,079	167,651	14,325
Total Public Safety & Judiciary	1,855,421	1,825,379	1,834,981	957,443	974,870	1,932,313	106,934	980,788	978,097	1,958,885	123,904
<u>Property Tax Aids & Credits</u>											
Property Tax Refunds:											
Regular Homeowners	612,756	672,400	701,600	331,900	448,930	780,830	108,430	458,430	471,380	929,810	228,210
Regular Renters	388,844	399,100	428,300	195,600	219,000	414,600	15,500	226,800	235,100	461,900	33,600
Targeting	5,477	8,250	8,360	4,070	4,180	8,250	0	4,180	4,180	8,360	0
Forest Land Credits	6,590	7,440	8,590	5,530	5,810	11,340	3,900	6,090	6,400	12,490	3,900
Subtotal Property Tax Refunds	1,013,667	1,087,190	1,146,850	537,100	677,920	1,215,020	127,830	695,500	717,060	1,412,560	265,710
City Aid	850,579	854,013	852,876	427,495	507,678	935,173	81,160	509,098	511,598	1,020,696	167,820
Disparity Reduction Aid											
School	17,433	16,269	16,278	8,130	8,139	16,269	0	8,139	8,139	16,278	0
Non-School	20,438	20,518	20,518	10,259	10,259	20,518	0	10,259	10,259	20,518	0
Border City Disparity Credit											
School	2,738	2,900	2,902	1,449	1,451	2,900	0	1,451	1,451	2,902	0
Non-School	10,553	11,080	11,080	5,540	7,620	13,160	2,080	7,680	7,680	15,360	4,280
Taconite Reimbursement (School)	1,122	1,122	1,122	561	561	1,122	0	561	561	1,122	0
Supplemental Homestead (Non-School)	11,066	10,769	10,985	5,358	5,411	10,769	0	5,465	5,520	10,985	0
Aid To Police And Fire	162,306	168,279	177,955	82,974	85,305	168,279	0	87,723	90,232	177,955	0
Disaster Credit											
School	302	145	64	103	42	145	0	32	32	64	0
Non-School	799	397	186	305	92	397	0	93	93	186	0
Wetlands Reimb Credit	5	0	0	0	0	0	0	0	0	0	0
Prior Year Credits											
School	202	12	0	12	0	12	0	0	0	0	0
Non-School	1,304	46	46	23	23	46	0	23	23	46	0
Market Value Homestead Credit											
School	78,545	0	0	0	0	0	0	0	0	0	0
Non-School	97,282	0	0	0	0	0	0	0	0	0	0
Agric Market Value Homestead Credit											
School	11,548	10,157	10,128	5,093	5,064	10,157	0	5,064	5,064	10,128	0
Non-School	36,181	35,308	35,308	17,654	17,654	35,308	0	17,654	17,654	35,308	0

General Fund - Fund Balance Analysis

	2-13 Fcst	2-13 Fcst	2-13 Plng Est	5-13 Enacted	5-13 Enacted	5-13 Enacted	5-13 vs 2-13	5-13 Enacted	5-13 Enacted	5-13 Enacted	5-13 vs 2-13
	FY 2012-13	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
Public Defender/LIM	959	0	0	0	0	0	0	0	0	0	0
Payments to Counties with Indian Casinos	1,548	1,739	1,810	861	878	1,739	0	896	914	1,810	0
PERA Pension Aid	28,645	28,634	28,634	14,317	14,317	28,634	0	14,317	14,317	28,634	0
Senior Deferral Reimbursement	2,592	3,830	6,580	1,660	2,170	3,830	0	2,850	3,730	6,580	0
Political Contribution Refunds (OPEN)	0	12,000	12,000	5,500	6,500	12,000	0	5,500	6,500	12,000	0
Tax Refund Interest (OPEN)	40,047	30,000	31,000	15,000	15,000	30,000	0	15,500	15,500	31,000	0
Local Police/Fire Amort Aid (OPEN)	2,484	3,506	3,506	1,753	1,753	3,506	0	1,753	1,753	3,506	0
Redistrib. Amortization Aid	4,154	4,154	4,154	2,077	2,077	4,154	0	2,077	2,077	4,154	0
Local Police/Fire Suppl Amort Aid (OPEN)	1,524	2,000	2,000	1,000	1,000	2,000	0	1,000	1,000	2,000	0
Firefighters Relief Reimbursements (OPEN)	1,341	1,340	1,340	670	670	1,340	0	670	670	1,340	0
13, CH 143 - Police-Fire Retirement Supp Aid	0	0	0	15,500	15,500	31,000	31,000	15,500	15,500	31,000	31,000
Repl Taconite Prod Tax Red IRRR (TR OUT)	5,167	7,441	8,233	3,599	3,842	7,441	0	4,054	4,179	8,233	0
Repl Taconite Prod Tax Red	9,065	9,986	10,189	4,966	5,020	9,986	0	5,084	5,105	10,189	0
PILT for DNR & DOT Owned Lands	51,489	51,927	55,332	30,601	30,826	61,427	9,500	31,051	33,781	64,832	9,500
County Program Aid	322,212	332,495	332,336	166,284	206,211	372,495	40,000	206,168	206,168	412,336	80,000
13, CH 143 - Township Aid	0	0	0	0	10,000	10,000	10,000	10,000	10,000	20,000	20,000
Bovine TB Credit											
School	127	0	0	0	0	0	0	0	0	0	0
Non-School	327	0	0	0	0	0	0	0	0	0	0
Mahnomen Adjustments (School)	140	140	140	140	140	280	140	140	140	280	140
Mahnomen Adjustments (Non-School)	1,060	1,060	1,060	1,060	1,060	2,120	1,060	1,060	1,060	2,120	1,060
Utility Transition Aid (Non-School)	2,488	873	0	779	94	873	0	0	0	0	0
Performance Measurement	1,092	970	988	483	487	970	0	492	496	988	0
10, SS2, CH 1 - Disaster Assistance - City Tax Base Repl Aid	39	0	0	0	0	0	0	0	0	0	0
Local Option Abatement Reimb (Non-School)	1,373	351	128	623	64	687	336	64	64	128	0
Local Option Abatement Reimb (School)	212	200	72	146	54	200	0	36	36	72	0
13, CH 143 - Moose Lake Assess Reimb	0	0	0	2,000	0	2,000	2,000	0	0	0	0
13, CH 143 - Aid for City of Mpls Debt Svc	0	0	0	0	0	0	0	3,700	3,700	7,400	7,400
13, CH 143 - Bloomington Infrastructure Projects FD	0	0	0	0	0	0	0	6,000	6,000	12,000	12,000
13, CH 143 - Greater MN Intern, DOR transfer to OHE	0	0	0	0	20	20	20	20	20	40	40
Total Property Tax Aids & Credits	2,794,155	2,710,851	2,785,800	1,371,075	1,644,902	3,015,977	305,126	1,676,674	1,708,076	3,384,750	598,950

General Fund - Fund Balance Analysis

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	FY 2012-13	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
<u>Debt Service</u>											
Debt Service	413,383	1,287,517	1,425,442	633,413	646,752	1,280,165	(7,352)	677,400	735,076	1,412,476	(12,966)
Line of Credit Costs	1,257	0	0	0	0	0	0	0	0	0	0
Total Debt Service	414,640	1,287,517	1,425,442	633,413	646,752	1,280,165	(7,352)	677,400	735,076	1,412,476	(12,966)
<u>Capital Projects</u>											
08, CH 179 Housing Finance Agency	4,798	4,800	4,800	2,400	2,400	4,800	0	2,400	2,400	4,800	0
08, CH 179 UofM Biomed Research Facility	19,870	30,375	30,375	14,825	15,550	30,375	0	14,825	15,550	30,375	0
06, SF2460 UofM Stadium	20,494	20,493	20,493	10,247	10,246	20,493	0	10,247	10,246	20,493	0
12, CH 293 Housing Finance Agency (TR OUT)	0	4,400	4,400	2,200	2,200	4,400	0	2,200	2,200	4,400	0
State Appropriation Refunding Bonds	0	113,962	114,175	48,181	65,781	113,962	0	57,078	57,097	114,175	0
12, CH 299 Grants to City of St Paul	0	5,400	20,596	2,700	2,700	5,400	0	10,200	10,396	20,596	0
12, CH 299 Vikings Stadium Debt Service	0	53,643	67,020	20,133	33,510	53,643	0	33,510	33,510	67,020	0
Total Capital Projects	45,162	233,073	261,859	100,686	132,387	233,073	0	130,460	131,399	261,859	0
Other	14,994	0	0	0	0	0	0	0	0	0	0
<u>Cancellation Adjustments</u>											
Cancellation Adjustments	(15,000)	(20,000)	(20,000)	(5,110)	(15,000)	(20,110)	(110)	(5,000)	(15,000)	(20,000)	0
Total Cancellation Adjustments	(15,000)	(20,000)	(20,000)	(5,110)	(15,000)	(20,110)	(110)	(5,000)	(15,000)	(20,000)	0
<u>Dedicated Expenditures</u>											
All Other Dedicated Revenue	476	190	2	189	1	190	0	1	1	2	0
Total Dedicated Expenditures	476	190	2	189	1	190	0	1	1	2	0
<u>Reserve/Appr Carried Forward</u>											
Cash Flow Account	350,000	350,000	350,000	350,000	350,000	350,000	0	350,000	350,000	350,000	0
Budget Reserve Account	642,832	656,471	656,471	656,471	656,471	656,471	0	656,471	656,471	656,471	0
Budget Reserve Acct Transfer fr Assigned Risk Plan	59,021	0	0	0	0	0	0	0	0	0	0
12, SS1, CH 1 Use Budget Res for Disaster Asst	(45,382)	0	0	0	0	0	0	0	0	0	0
Stadium Reserve Account	1,307	0	0	27,807	27,807	27,807	27,807	27,807	27,807	27,807	27,807
Total Reserve/Appr Carried Fwd	1,007,778	1,006,471	1,006,471	1,034,278	1,034,278	1,034,278	27,807	1,034,278	1,034,278	1,034,278	27,807