

Consolidated Fund Statement
Fund Facts

Fund Name	General Fund
Fund Number(s)	1000
Fund Grouping in Budget System	GENERAL
Is the fund direct appropriated?	yes
Fund Description	The fund accounts for all financial resources except those required to be accounted for in another fund.
Fund Type	General
Year Originated	1959
Legal Citation	M.S. 16A.54
Primary Administering Agency	Not applicable
Fund Purpose	The general fund is the state's largest fund with the most flexibility. The revenue in fund has been deposited in the treasury for the usual, ordinary, running, and incidental expenses of the state government and does not include revenue deposited in the treasury for a special or dedicated purpose.
Revenue Sources	Tax revenues and departmental receipts not specifically dedicated to other funds. Major revenue sources include the individual income tax, general sales tax, corporate income tax and statewide property tax.
Primary Expenditures	Expenditures are used for the usual, ordinary, running, and incidental expenses of the state government.
Restrictions and specifications	Not applicable

Fund Name	Transit Assistance Fund
Fund Number(s)	1050
Fund Grouping in Budget System	TRANSIT
Is the fund direct appropriated?	yes
Fund Description	The Transit Assistance Fund was created (M.S. 16A.88) to provide a fund to receive the transit portion of the constitutionally dedicated revenue (currently 40%) from the motor vehicle sales tax. By statute (M.S. 297B.09), 36% of this revenue is allocated to the metropolitan area transit account (administered by the Metropolitan Council) and 4% is allocated to the greater Minnesota transit account (administered by MnDOT).
Fund Type	General
Year Originated	2007
Legal Citation	M.S.16A.88
Primary Administering Agency	Department of Transportation; Metropolitan Council
Fund Purpose	The Transit Assistance Fund was established to provide transit assistance within the state. The fund's revenues are allocated to the greater Minnesota transit account and the metropolitan area transit account in the manner specified in M.S. 297B.09, Subd. 1.
Revenue Sources	Motor vehicle sales tax as follows: <ul style="list-style-type: none"> – 25.5 percent of the total collections beginning July 1, 2007; – 29.5 percent beginning July 1, 2008; – 33.5% beginning July 1, 2009; – 37.5 percent beginning July 1, 2010 and – 40 percent beginning July 1, 2011 and after.
Primary Expenditures	<p>The metropolitan area transit account is used for funding transit systems within the metropolitan area. Transit services eligible for assistance include but are not limited to: 1) public transit; 2) light rail transit; 3) commuter van, car pool, ride share, and park and ride; and 4) special transportation services.</p> <p>The greater Minnesota transit account is used to provide assistance from the state to transit systems outside the metropolitan area. Activities eligible for assistance include but are not limited to: 1) planning and engineering design for transit services and facilities; 2) capital assistance to purchase or refurbish transit vehicles and other capital expenditures necessary to provide a transit service; 3) operating assistance; and 4) other assistance for public transit services that furthers the purposes mentioned in M.S. 174.21.</p>
Restrictions and specifications	See above

Fund Name	Medical Education and Research Fund
Fund Number(s)	1100
Fund Grouping in Budget System	MERC
Is the fund direct appropriated?	yes
Fund Description	The Medical Education and Research Fund compensates hospitals and clinics for a portion of the costs of clinical training, funded primarily from cigarette taxes.
Fund Type	Special Revenue
Year Originated	1999
Legal Citation	M.S. 62J.692 M.S. 297F.10, Subd. 1
Primary Administering Agency	Department of Health
Fund Purpose	The purpose of the Medical Education and Research Fund is to help offset lost patient care revenue for those teaching institutions affected by increased competition in the health care marketplace and to help ensure the continued excellence of health care research in Minnesota.
Revenue Sources	Federal grants, investment income credited to the fund, and a portion of the cigarette tax transferred from the special revenue fund.
Primary Expenditures	Funds are used for instructional costs of health professional programs at the academic health center and affiliated teaching institutions and for medical education.
Restrictions and specifications	See above

Fund Name	State Government Special Revenue Fund
Fund Number(s)	1200, 1201, 2020, 3002, 4900
Fund Grouping in Budget System	SGSR
Is the fund direct appropriated?	yes
Fund Description	The State Government Special Revenue fund reflects multiple funds, including State Government Special Revenue, Health Related Boards, Oil Overcharge, 911 Emergency, and Construction Code funds
Fund Type	Special Revenue
Year Originated	1986
Legal Citation	Various
Primary Administering Agency	Not applicable
Fund Purpose	The State Government Special Revenue Fund is a group of more than 20 funds mostly in the Health and Human Services area. It includes sub-funds for the health related boards (mostly licensure related), oil overcharge revenue, building code revenue and 911 emergency revenue.
Revenue Sources	<p>The fund receives fees and other charges:</p> <ol style="list-style-type: none"> 1. The Department of Health collects fees for licenses, permits, registrations, and certifications. 2. The health related boards collect exam fees, license fees, license renewal fees, and other charges. 3. The oil overcharge is received by the state as a result of litigation or settlements of alleged violations of federal petroleum pricing regulations. 4. The building code revenue comes from a surcharge imposed on all permits issued by municipalities in connection with the construction of or addition or alteration to buildings and equipment or appurtenances after June 30, 1971. 5. The 911 emergency revenue comes from the emergency telecommunications service fee.
Primary Expenditures	The State Government Special Revenue Fund is used for family and early childhood education, health and human services, environment and agriculture, economic development, transportation, and administrative work within state government.
Restrictions and specifications	See above

Fund Name	Minnesota Resources Fund
Fund Number(s)	1300
Fund Grouping in Budget System	MNRES
Is the fund direct appropriated?	yes
Fund Description	The fund collects interest and is spent on enhance natural resources and recreation services.
Fund Type	Special Revenue
Year Originated	1988
Legal Citation	M.S. 116P.13
Primary Administering Agency	Department of Natural Resources
Fund Purpose	The fund is used for various natural resources and outdoor recreation development purposes.
Revenue Sources	Interest earned from investment of the fund.
Primary Expenditures	Revenue in the Minnesota future resources fund may be spent for purposes of natural resources acceleration and outdoor recreation, including but not limited to the development, maintenance, and operation of the state outdoor recreation system and regional recreation open space systems.
Restrictions and specifications	See above

Fund Name	Special Revenue Fund
Fund Number(s)	2000-2016
Fund Grouping in Budget System	SPECREV
Is the fund direct appropriated?	no
Fund Description	A collection of numerous smaller funds whose revenues are restricted or committed to a variety of specific purposes.
Fund Type	Special Revenue
Year Originated	1959
Legal Citation	Various statutes and laws
Primary Administering Agency	Not applicable
Fund Purpose	The special revenue fund includes numerous smaller accounts that have revenues dedicated to a variety of specific purposes. The accounts range from small internal agency revolving type accounts to some major items such as the consolidated chemical dependency treatment account. Most appropriations from special revenue fund accounts are statutory, but some are direct.
Revenue Sources	Taxes (including a portion of cigarette taxes, mortgage registration taxes, mineral rights taxes, pari-mutuel taxes), fees and charges administered by state agencies, federal grants, investment earnings, as well as transfers from other funds (primarily the general fund).
Primary Expenditures	The statute or law for special or dedicated purposes limits the expenditures of the fund.
Restrictions and specifications	Receipts collected are appropriated for related expenditures.

Fund Name	Agriculture Fund
Fund Number(s)	2018
Fund Grouping in Budget System	AGRIC
Is the fund direct appropriated?	yes
Fund Description	The fund collects agricultural related fees and activities conducted by the state.
Fund Type	Special Revenue
Year Originated	1999
Legal Citation	M.S. 16A.531, Subd.3
Primary Administering Agency	Agriculture
Fund Purpose	The agricultural fund receives fees from agricultural related activities conducted by the state. It is used to provide protection services, marketing and development, and administration and financial assistance to the agricultural industry in the state.
Revenue Sources	<ol style="list-style-type: none"> 1. Fees and penalties collected by the agriculture department from farmers, processors, manufacturers, wholesalers, retailers, and distributors. 2. Interest earned from investment fund balances. 3. Transfers from other funds.
Primary Expenditures	The expenditures are primarily made by the department of agriculture to provide agronomy and plant protection, dairy and food inspection, grain and produce inspection, laboratory services, agricultural marketing services, financial assistance, and administration services.
Restrictions and specifications	See above

Fund Name	Environment and Natural Resources Fund
Fund Number(s)	2050-2051
Fund Grouping in Budget System	ENVNR
Is the fund direct appropriated?	yes
Fund Description	The Environment and Natural Resources Trust Fund was established following voter approval of a constitutional amendment in 1988.
Fund Type	Special Revenue
Year Originated	1988
Legal Citation	Minnesota Constitution, Article XI, Section 14
Primary Administering Agency	Legislative-Citizen Commission on Minnesota Resources, State Board of Investment
Fund Purpose	The trust fund is a permanent fund, similar to an endowment. The purpose is to fund projects of long-term benefits to Minnesota's environment and natural resources. It must supplement, not supplant the traditional sources of funding, and thus should result in a net increase in spending on environment and natural resource purposes. The Legislative-Citizen Commission on Minnesota Resources shall adopt a strategic plan for making expenditures from the trust fund, including identifying the priority areas for funding for the next six years. The strategic plan must be updated every two years.
Revenue Sources	<ol style="list-style-type: none"> 1. 40 percent of net Minnesota State Lottery proceeds (between 6 cents and 7 cents of each dollar wagered on the lottery). This source of funding is guaranteed by the Minnesota Constitution through December 31, 2024; 2. investment earnings; and 3. contributions from other sources, such as private donations and gifts.
Primary Expenditures	<p>The trust fund appropriations so far have equaled around one percent of the total state spending on environment and natural resources biennially. It is appropriated by the Legislature, along with the rest of the state budget for environment and natural resources spending.</p> <p>By law, 5.5 percent of the market value of the fund can be utilized for projects each year. The trust fund may be spent only for:</p> <ol style="list-style-type: none"> 1. the reinvest in Minnesota resources fund for fish and wildlife conservation enhancement purposes; 2. research that contributes to increasing the effectiveness of protecting or managing the state's environment or natural resources; 3. collection and analysis of information that assists in developing the state's environmental and natural resources policies; 4. enhancement of public education, awareness, and understanding necessary for the protection, conservation, restoration, and enhancement of air, land, water, forests, fish, wildlife, and other natural resources; 5. capital projects for the preservation and protection of unique natural resources; 6. activities that preserve or enhance fish, wildlife, land, air, water and other natural resources that otherwise may be substantially impaired or destroyed

	<p>in any area of the state;</p> <ol style="list-style-type: none"> 7. administrative and investment expenses incurred by the state board of investment in investing deposits to the trust fund; and 8. administrative expenses not exceed an amount equal to four percent of the amount available for appropriation of the trust fund for the biennium. <p>In addition, if the principal of the trust fund equals or exceeds \$200,000,000, the commission may vote to set aside up to five percent of the principal of the trust fund for water system improvement loans.</p>
Restrictions and specifications	<p>The trust fund may not be used as a substitute for traditional sources of funding environmental and natural resources activities, but the trust fund shall supplement the traditional sources. The trust fund must be used primarily to support activities whose benefits become available only over an extended period of time.</p> <p>The trust fund may NOT be spent for:</p> <ol style="list-style-type: none"> 1. purposes of environmental compensation and liability under chapter 115B and response actions under chapter 115C; 2. purposes of municipal water pollution control under the authority of chapters 115 and 116; 3. costs associated with the decommissioning of nuclear power plants 4. hazardous waste disposal facilities; 5. solid waste disposal facilities; or 6. projects or purposes inconsistent with the strategic plan.

Fund Name	Natural Resources Fund
Fund Number(s)	2100-2120
Fund Grouping in Budget System	NATRES
Is the fund direct appropriated?	yes
Fund Description	The fund receives taxes from fuel used in recreational vehicles, and fees and donations that are used to fund management of the related natural resource programs.
Fund Type	Special Revenue
Year Originated	1989
Legal Citation	M.S. 116P
Primary Administering Agency	Natural Resources
Fund Purpose	The Natural Resources Fund provides the resources needed to manage and maintain public recreational facilities like trails and public water access points. It also provides funds for the acquisition and development of land, and for improving the state's fish and wildlife.
Revenue Sources	Most of the funding is provided directly by users of the state's recreational facilities through boat and motor vehicle license registration fees. The fund also derives significant revenue indirectly, through gasoline taxes and lottery proceeds. Investment earnings are also credited to the fund.
Primary Expenditures	Operations and maintenance of state parks; development and maintenance of motorized and non-motorized trails; certain forestry, ecology, and minerals management programs designed to preserve, protect and enhance the state's natural resources. This fund also provides maintenance of 1,500 public boat access sites, over 275 fishing piers and shore, fishing sites across the state, and to pay for enforcement of natural resources rules and laws.
Restrictions and specifications	See above

Fund Name	Game and Fish Fund
Fund Number(s)	2200
Fund Grouping in Budget System	GAMEFISH
Is the fund direct appropriated?	yes
Fund Description	The fund receives revenues from license fees and fines related to hunting and fishing which are spent for related purposes.
Fund Type	Special Revenue
Year Originated	1986
Legal Citation	M.S. 97A.055
Primary Administering Agency	Natural Resources
Fund Purpose	The purpose of the Game and Fish Fund is to finance a large portion of state programs related to fishing and hunting. This includes developing fish and wildlife stocks, and developing and protecting wild game and fish habitat. Significant portions are also funded from the state's general fund.
Revenue Sources	The primary source of funding is hunting and fishing license fees.
Primary Expenditures	Money in the fund is spent on fish and wildlife management, including deer habitat improvement, waterfowl habitat improvement, trout and salmon management, bear management, pheasant habitat improvement, wild rice management, and wild turkey management. The fund is also used for ecological services, field operations support, the enforcement of natural resources laws, and the management of forestry, lands, minerals, trails, and waterways.
Restrictions and specifications	See above

Fund Name	Outdoor Heritage Fund
Fund Number(s)	2300
Fund Grouping in Budget System	OUTDOOR
Is the fund direct appropriated?	yes
Fund Description	The fund receives a portion of sales and use taxes to restore, protect, and enhance the outdoors.
Fund Type	Special Revenue
Year Originated	2008
Legal Citation	Minnesota Constitution, Article XI, Section 15
Primary Administering Agency	Lessard-Sams Outdoor Heritage Council
Fund Purpose	To restore, protect, and enhance wetlands, prairies, forest and habitat for fish, game, and wildlife
Revenue Sources	Thirty-three percent of the sales tax revenue from the Clean Water, Land and Legacy amendment. The tax is set to last 25 years.
Primary Expenditures	Projects related to the Minnesota Conservation and Preservation Plan; recipients include board of water and soil resources, natural resources department, agriculture department, local governments, and numerous non-profit organizations.
Restrictions and specifications	See above

Fund Name	Arts and Cultural Heritage Fund
Fund Number(s)	2301
Fund Grouping in Budget System	ARTSCULT
Is the fund direct appropriated?	yes
Fund Description	The fund receives a portion of sales and use taxes to restore, protect, and enhance arts and cultural heritage.
Fund Type	Special Revenue
Year Originated	2008
Legal Citation	Minnesota Constitution, Article XI, Section 15
Primary Administering Agency	Historical Society; Arts Board
Fund Purpose	To support arts, arts education and arts access, and to preserve Minnesota's history and cultural heritage.
Revenue Sources	The Arts and Cultural Heritage Fund receives 19.75 percent of the sales tax revenue resulting from the Legacy amendment The tax is set to last 25 years.
Primary Expenditures	Projects related to the 25 Year vision, framework, guiding principles and ten-year goals for the arts. Funding goes to numerous nonprofits, as well as state agencies and related groups: indian affairs, administration, education, historical society, humanities center, arts board and center for arts education.
Restrictions and specifications	See above

Fund Name	Clean Water Fund
Fund Number(s)	2302
Fund Grouping in Budget System	CLEANH20
Is the fund direct appropriated?	yes
Fund Description	The fund receives a portion of sales and use taxes to restore, protect, and enhance water quality.
Fund Type	Special Revenue
Year Originated	2008
Legal Citation	Minnesota Constitution, Article XI, Section 15
Primary Administering Agency	Not applicable
Fund Purpose	To protect, enhance, and restore water quality in lakes, rivers, and streams and to protect groundwater from degradation. At least five percent of the clean water fund must be spent to protect drinking water sources.
Revenue Sources	Thirty-three percent of the sales tax revenue from the Legacy amendment is allocated to the Clean Water Fund.
Primary Expenditures	At least five percent of the clean water fund must be spent to protect drinking water sources. Seven partner agencies receive funding in the fund: metropolitan council, board of water and soil resources, agriculture, natural resources, pollution control, and public facilities authority.
Restrictions and specifications	See above

Fund Name	Parks and Trails Fund
Fund Number(s)	2303
Fund Grouping in Budget System	PARKSTR
Is the fund direct appropriated?	yes
Fund Description	The fund receives a portion of sales and use taxes to restore, protect, and enhance parks and trails.
Fund Type	Special Revenue Fund
Year Originated	2008
Legal Citation	Minnesota Constitution, Article XI, Section 15
Primary Administering Agency	Not applicable
Fund Purpose	To support parks and trails of regional or statewide significance.
Revenue Sources	The Parks and Trails Fund receives 14.25 percent of the sales tax revenue resulting from the Clean Water, Land and Legacy amendment.
Primary Expenditures	<p>Project related to the state and regional parks and trails legacy plan, in accordance the fund's strategic directions:</p> <ul style="list-style-type: none"> – Acquire Land, Create Opportunities – Connect People to the Outdoors – Coordinate Among Partners – Take Care of What We Have <p>Funding goes to nonprofit organizations as well as the metropolitan council, natural resources and the university of Minnesota.</p>
Restrictions and specifications	See above

Fund Name	Petroleum Tank Release Cleanup Fund
Fund Number(s)	2350
Fund Grouping in Budget System	PETRO
Is the fund direct appropriated?	yes
Fund Description	The fund receives funding from a fee imposed on petroleum distributors to reimburse responsible parties for most of their costs to clean up environmental contamination from petroleum tanks.
Fund Type	Special Revenue
Year Originated	1987
Legal Citation	M.S. 115C.08
Primary Administering Agency	Commerce
Fund Purpose	<p>The fund was established to ensure the cleanup of leaks and spills from petroleum storage tanks that might endanger Minnesotans' health, safety and environment.</p> <p>The program consults with the Minnesota Pollution Control Agency to determine the extent of contamination and the degree of its threat to human health or the environment; develops and submits cleanup plans to the Pollution Control Agency; and reimburses responsible parties for up to 92.5 percent of eligible cleanup costs.</p>
Revenue Sources	<ol style="list-style-type: none"> 1. petroleum tank release cleanup fee; 2. money recovered by the state against a responsible person, including costs of investigating a release, administrative expenses, civil penalties, and money paid under an agreement, stipulation, or settlement; 3. interest attributable to investment of money in the fund; 4. money received by the board and agency in the form of gifts, grants other than federal grants, reimbursements, or appropriations from any source intended to be used for the purposes of the fund; and 5. fees charged for the operation of the tank installer certification program.
Primary Expenditures	<p>The fund may only be spent as follows:</p> <ol style="list-style-type: none"> 1) to administer the petroleum tank release cleanup program; 2) for costs of corrective actions; 3) for training, certification, and rulemaking; 4) for reimbursement of the environmental response, compensation, and compliance account 5) for contamination cleanup grants; 6) to assess and remove abandoned underground storage tanks.
Restrictions and specifications	See above

Fund Name	Health Care Access Fund
Fund Number(s)	2360
Fund Grouping in Budget System	HCAF
Is the fund direct appropriated?	yes
Fund Description	The fund receives taxes on health service providers and premiums for programs to help contain the costs of health care, make reforms in health insurance, and provide competitively-priced insurance for people unable to obtain affordable coverage.
Fund Type	Special Revenue
Year Originated	1992
Legal Citation	M.S. 16A.724
Primary Administering Agency	Not applicable
Fund Purpose	The purpose of the fund is to increase access to health coverage for the uninsured, contain health care costs, and improve the quality of health care services.
Revenue Sources	<p>Money in the fund comes from the following sources:</p> <ol style="list-style-type: none"> 1) a 1% gross premium tax; 2) a 2% tax on providers; 3) the state share of MinnesotaCare enrollee premiums; 4) investment income of money in the fund; and 5) federal match on administrative costs. <p>In addition, federal Medicaid and State Children's Health Insurance Program (S-CHIP) funds are used to support selected activities.</p>
Primary Expenditures	Expenditures are related to the MinnesotaCare program, which provides subsidized health care coverage to eligible individuals and families who cannot afford to purchase private health insurance. MinnesotaCare receives more than 95 percent of Health Care Access Fund resources, while the remaining amount funds various health care access and quality improvement initiatives. Appropriations from this fund go to several state agencies and organizations, including the Department of Health, the Department of Human Services, the Department of Revenue, the Board of Dentistry, the Legislature, and the University of Minnesota.
Restrictions and specifications	See abpve

Fund Name	Iron Range Resources Fund
Fund Number(s)	2370
Fund Grouping in Budget System	IRR
Is the fund direct appropriated?	yes
Fund Description	This fund records the activity of Iron Range Resources, a state economic development agency that was created by the governor and the legislature to diversify the economy of the iron mining areas of northeastern Minnesota. The agency serves the interests of the Taconite Assistance Area (TAA), a geographical region including all or parts of Cook, Lake, St. Louis, Itasca, Aitkin and Crow Wing counties.
Fund Type	Special Revenue
Year Originated	1941
Legal Citation	M.S. 298.22
Primary Administering Agency	Iron Range Resources
Fund Purpose	The fund is used to alleviate distress and unemployment that exist or may exist in the future in any county by reason of the removal of natural resources or a possibly limited use of natural resources in the future.
Revenue Sources	1) proceeds from the taconite production taxes; 2) interest of invested cash; 3) payback on loans and projects; 4) bond proceeds; 5) transfers from the general fund.
Primary Expenditures	Expenditures are made to promote local economy and employment through the sustainable development of remaining resources of the county and through vocational training and rehabilitation programs designed for local residents.
Restrictions and specifications	See above

Fund Name	NE MN Economic Protection Trust Fund
Fund Number(s)	2380
Fund Grouping in Budget System	ECOPROT
Is the fund direct appropriated?	no
Fund Description	The fund receives a distribution from taconite production taxes to be held in trust or expended only in economic emergency for the purposes of rehabilitation and diversification of industry in the area largely dependent on the taconite mining industry. Formerly know as "Douglas J. Johnson Economic Protection Trust Fund."
Fund Type	Special Revenue
Year Originated	1977
Legal Citation	M.S. 298.291 through M.S. 298.294
Primary Administering Agency	Iron Range Resources
Fund Purpose	<p>To devoted to economic rehabilitation and diversification of industrial enterprises where these conditions ensue as the result of the decline of such a single industry. Priority shall be given to using the economic protection trust fund for the following purposes:</p> <p>(1) projects and programs that are designed to create and maintain productive, permanent, skilled employment, including employment in technologically innovative businesses;</p> <p>(2) projects and programs to encourage diversification of the economy and to promote the development of minerals, alternative energy sources utilizing indigenous fuels, forestry, small business, and tourism; and</p> <p>(3) projects and programs for which technological and economic feasibility have been demonstrated.</p>
Revenue Sources	A portion of the mining production taxes, and interest and dividends earned by the fund.
Primary Expenditures	<p>1) to provide loans, loan guarantees, interest buy-downs and other forms of participation with private sources of financing;</p> <p>2) to fund reserve accounts established to secure the payment when due of the principal of and interest on bonds issued to finance a project or program;</p> <p>3) to pay in periodic payments or in a lump sum payment any or all of the interest on bonds issued pursuant to chapter 474 for the purpose of constructing, converting, or retrofitting heating facilities in connection with district heating systems or systems utilizing alternative energy sources; and</p> <p>4) to invest in a venture capital fund or enterprise that will provide capital to other entities that are engaging in, or that will engage in, projects or programs that have the purposes in accordance with the purposes of this fund;</p>
Restrictions and specifications	The funds may be spent only in or for the benefit of those areas that are defined as tax relief areas.

Fund Name	Workforce Development Fund
Fund Number(s)	2390
Fund Grouping in Budget System	WORKDEV
Is the fund direct appropriated?	yes
Fund Description	The fund receives special assessments levied on employers for employment and training programs.
Fund Type	Special Revenue
Year Originated	1990
Legal Citation	M.S. 116L.20
Primary Administering Agency	Employment and Economic Development
Fund Purpose	The Workforce Development Fund is used for employment and training programs.
Revenue Sources	1) a special assessment levied on each employer at the rate 0.10 percent per year on all taxable wages; and 2) interest earned on investments.
Primary Expenditures	Money in the fund is used by the Department of Employment and Economic Development and the Department of Labor and Industry to provide for employment and training programs.
Restrictions and specifications	See above

Fund Name	Endowment Fund
Fund Number(s)	2400
Fund Grouping in Budget System	ENDOW
Is the fund direct appropriated?	no
Fund Description	The fund receives gifts, donations, and endowments that may be expended only for those purposes specified by the donors.
Fund Type	Special Revenue
Year Originated	1981
Legal Citation	M.S.16A.013, M.S.92.69 Subd.2, M.S.246.01
Primary Administering Agency	Human Services, Natural Resources, State Academies
Fund Purpose	The Endowment Fund receives gifts, donations and endowments that may be expended only for the purposes specified by the donors. There are three specific statutory references that authorize donations of this sort. They are: Minnesota Statutes 16A.013 for general donations; Minnesota Statutes 92.69, Subdivision 2 for donations to the Department of Natural Resources and Minnesota Statutes 246.01 for donations to the Department of Human Services.
Revenue Sources	Specified endowments including private contributions for educational opportunities provided by scientific and natural areas to the Department of Natural Resources.
Primary Expenditures	<p>The interest from the principal may be spent by the commissioner of natural resources for the protection, management, and inventory of lands with rare and endangered species or undisturbed plant communities that qualify as state scientific and natural areas.</p> <p>The commissioner of human services shall have the power and authority to accept, in behalf of the state, contributions and gifts of money and personal property for the use and benefit of the residents of the public institutions under the commissioner's control, and all money and securities so received shall be deposited in the state treasury subject to the order of the commissioner of human services.</p>
Restrictions and specifications	See above

Fund Name	Gift Fund
Fund Number(s)	2403
Fund Grouping in Budget System	GIFT
Is the fund direct appropriated?	yes
Fund Description	The Gift Fund is established to receive any gift, bequest, devise or endowment to the state.
Fund Type	Special Revenue
Year Originated	1907
Legal Citation	M.S.16A.013 through 16A.016
Primary Administering Agency	Not applicable
Fund Purpose	See above
Revenue Sources	The Commissioner of Finance is authorized to receive and accept, on behalf of the state, any gift, bequest, devise, or endowment which may be made by any person, by will, deed, gift, or otherwise, to or for the benefit of the state, or any of its departments or agencies, or to or in aid, or for the benefit, support, or maintenance of any educational, charitable, or other institution maintained in whole or in part by the state, or for the benefit of students, employees, or inmates thereof, or for any proper state purpose or function, and the money, property, or funds constituting such gift, bequest, devise, or endowment.
Primary Expenditures	The fund is used in all areas of state government, but primarily for K-12 education, environment and economic development.
Restrictions and specifications	No such gift, bequest, devise, or endowment shall be so accepted unless determined that it is for the interest of the state to accept it.

Fund Name	Game and Fish Fund
Fund Number(s)	2200
Fund Grouping in Budget System	GAMEFISH
Is the fund direct appropriated?	yes
Fund Description	The fund receives revenues from license fees and fines related to hunting and fishing which are spent for related purposes.
Fund Type	
Year Originated	
Legal Citation	
Primary Administering Agency	
Fund Purpose	
Revenue Sources	
Primary Expenditures	
Restrictions and specifications	7.

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Legal Citation	
Primary Administering Agency	
Fund Purpose	
Revenue Sources	
Primary Expenditures	
Restrictions and specifications	8.

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Legal Citation	
Primary Administering Agency	
Fund Purpose	
Revenue Sources	
Primary Expenditures	
Restrictions and specifications	9.

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Legal Citation	
Primary Administering Agency	
Fund Purpose	
Revenue Sources	
Primary Expenditures	
Restrictions and specifications	10.

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Primary Administering Agency	
Fund Purpose	
Revenue Sources	
Primary Expenditures	
Restrictions and specifications	11.

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Legal Citation	
Primary Administering Agency	
Fund Purpose	
Revenue Sources	
Primary Expenditures	
Restrictions and specifications	12.

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Year Originated	
Legal Citation	
Primary Administering Agency	
Fund Purpose	
Revenue Sources	
Primary Expenditures	
Restrictions and specifications	13.

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Fund Type	
Year Originated	
Legal Citation	
Primary Administering Agency	
Fund Purpose	
Revenue Sources	
Primary Expenditures	
Restrictions and specifications	14.

Fund Name	Game and Fish Fund
Fund Number(s)	2200
Fund Grouping in Budget System	GAMEFISH
Is the fund direct appropriated?	yes
Fund Description	The fund receives revenues from license fees and fines related to hunting and fishing which are spent for related purposes.
Fund Type	
Year Originated	
Legal Citation	
Primary Administering Agency	
Fund Purpose	
Revenue Sources	
Primary Expenditures	
Restrictions and specifications	15.

Fund Name	Game and Fish Fund
Fund Number(s)	2200
Fund Grouping in Budget System	GAMEFISH
Is the fund direct appropriated?	yes
Fund Description	The fund receives revenues from license fees and fines related to hunting and fishing which are spent for related purposes.
Fund Type	
Year Originated	
Legal Citation	
Primary Administering Agency	
Fund Purpose	
Revenue Sources	
Primary Expenditures	
Restrictions and specifications	16.

Fund Name	Game and Fish Fund
Fund Number(s)	2200
Fund Grouping in Budget System	GAMEFISH
Is the fund direct appropriated?	yes
Fund Description	The fund receives revenues from license fees and fines related to hunting and fishing which are spent for related purposes.
Fund Type	
Year Originated	
Legal Citation	
Primary Administering Agency	
Fund Purpose	
Revenue Sources	
Primary Expenditures	
Restrictions and specifications	17.

Fund Name	Game and Fish Fund
Fund Number(s)	2200
Fund Grouping in Budget System	GAMEFISH
Is the fund direct appropriated?	yes
Fund Description	The fund receives revenues from license fees and fines related to hunting and fishing which are spent for related purposes.
Fund Type	
Year Originated	
Legal Citation	
Primary Administering Agency	
Fund Purpose	
Revenue Sources	
Primary Expenditures	
Restrictions and specifications	18.

Fund Name	Game and Fish Fund
Fund Number(s)	2200
Fund Grouping in Budget System	GAMEFISH
Is the fund direct appropriated?	yes
Fund Description	The fund receives revenues from license fees and fines related to hunting and fishing which are spent for related purposes.
Fund Type	
Year Originated	
Legal Citation	
Primary Administering Agency	
Fund Purpose	
Revenue Sources	
Primary Expenditures	
Restrictions and specifications	19.

Fund Name	Game and Fish Fund
Fund Number(s)	2200
Fund Grouping in Budget System	GAMEFISH
Is the fund direct appropriated?	yes
Fund Description	The fund receives revenues from license fees and fines related to hunting and fishing which are spent for related purposes.
Fund Type	
Year Originated	
Legal Citation	
Primary Administering Agency	
Fund Purpose	
Revenue Sources	
Primary Expenditures	
Restrictions and specifications	20.

Fund Name	Game and Fish Fund
Fund Number(s)	2200
Fund Grouping in Budget System	GAMEFISH
Is the fund direct appropriated?	yes
Fund Description	The fund receives revenues from license fees and fines related to hunting and fishing which are spent for related purposes.
Fund Type	
Year Originated	
Legal Citation	
Primary Administering Agency	
Fund Purpose	
Revenue Sources	
Primary Expenditures	
Restrictions and specifications	21.

Fund Name	Game and Fish Fund
Fund Number(s)	2200
Fund Grouping in Budget System	GAMEFISH
Is the fund direct appropriated?	yes
Fund Description	The fund receives revenues from license fees and fines related to hunting and fishing which are spent for related purposes.
Fund Type	
Year Originated	
Legal Citation	
Primary Administering Agency	
Fund Purpose	
Revenue Sources	
Primary Expenditures	
Restrictions and specifications	22.

Fund Name	Game and Fish Fund
Fund Number(s)	2200
Fund Grouping in Budget System	GAMEFISH
Is the fund direct appropriated?	yes
Fund Description	The fund receives revenues from license fees and fines related to hunting and fishing which are spent for related purposes.
Fund Type	
Year Originated	
Legal Citation	
Primary Administering Agency	
Fund Purpose	
Revenue Sources	
Primary Expenditures	
Restrictions and specifications	23.

Fund Name	Game and Fish Fund
Fund Number(s)	2200
Fund Grouping in Budget System	GAMEFISH
Is the fund direct appropriated?	yes
Fund Description	The fund receives revenues from license fees and fines related to hunting and fishing which are spent for related purposes.
Fund Type	
Year Originated	
Legal Citation	
Primary Administering Agency	
Fund Purpose	
Revenue Sources	
Primary Expenditures	
Restrictions and specifications	24.

Fund Name	Game and Fish Fund
Fund Number(s)	2200
Fund Grouping in Budget System	GAMEFISH
Is the fund direct appropriated?	yes
Fund Description	The fund receives revenues from license fees and fines related to hunting and fishing which are spent for related purposes.
Fund Type	
Year Originated	
Legal Citation	
Primary Administering Agency	
Fund Purpose	
Revenue Sources	
Primary Expenditures	
Restrictions and specifications	25.