

# **General Fund Fund Balance Analysis February 2014 Forecast**

Expenditures by Omnibus Bill - Summary

FY 2014-15

FY 2016-17



February 28, 2014

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**General Fund - Fund Balance Analysis**

	11-13 Fcst	11-13 Plng Est	2-14 Fcst	2-14 Fcst	2-14 Fcst	2-14 vs 11-13	2-14 Plng Est	2-14 Plng Est	2-14 Plng Est	2-14 vs 11-13
	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
<b>General Fund Summary</b>										
<b>Actual &amp; Estimated Resources</b>										
Balance Forward From Prior Year	1,711,915	1,853,992	1,711,915	1,696,778	1,711,915	0	2,267,544	3,289,365	2,267,544	413,552
Current Resources:										
Tax Revenues	37,451,297	41,321,494	18,504,362	19,308,272	37,812,634	361,337	20,332,368	21,297,580	41,629,948	308,454
Non-Tax Revenues	1,427,332	1,414,059	725,093	707,393	1,432,486	5,154	705,785	702,852	1,408,637	(5,422)
Subtotal Non-Dedicated Revenue	38,878,629	42,735,553	19,229,455	20,015,665	39,245,120	366,491	21,038,153	22,000,432	43,038,585	303,032
Dedicated Revenue	190	2	189	1	190	0	1	1	2	0
Transfers In	280,325	195,086	188,442	90,853	279,295	(1,030)	92,126	102,899	195,025	(61)
Prior Year Adjustments	50,000	50,000	25,000	25,000	50,000	0	25,000	25,000	50,000	0
Subtotal Other Revenue	330,515	245,088	213,631	115,854	329,485	(1,030)	117,127	127,900	245,027	(61)
Subtotal Current Resources	39,209,144	42,980,641	19,443,086	20,131,519	39,574,605	365,461	21,155,280	22,128,332	43,283,612	302,971
<b>Total Resources Available</b>	<b>40,921,059</b>	<b>44,834,633</b>	<b>21,155,001</b>	<b>21,828,297</b>	<b>41,286,520</b>	<b>365,461</b>	<b>23,422,824</b>	<b>25,417,697</b>	<b>45,551,156</b>	<b>716,523</b>
<b>Actual &amp; Estimated Spending</b>										
K-12 Education	15,841,594	16,792,140	7,660,326	8,152,418	15,812,744	(28,850)	8,302,904	8,431,012	16,733,916	(58,224)
K-12 Ptx Rec Shift/Aid Payment Shift	812,574	0	812,574	0	812,574	0	0	0	0	0
Subtotal K-12 Education	16,654,168	16,792,140	8,472,900	8,152,418	16,625,318	(28,850)	8,302,904	8,431,012	16,733,916	(58,224)
Higher Education	2,813,761	2,849,330	1,392,346	1,421,415	2,813,761	0	1,424,665	1,424,665	2,849,330	0
Property Tax Aids & Credits	2,946,229	3,289,668	1,326,626	1,595,981	2,922,607	(23,622)	1,624,802	1,658,416	3,283,218	(6,450)
Health & Human Services	11,327,458	12,567,514	5,575,012	5,768,445	11,343,457	15,999	6,153,467	6,391,892	12,545,359	(22,155)
Public Safety & Judiciary	1,949,150	1,984,433	974,280	974,870	1,949,150	0	992,430	992,003	1,984,433	0
Transportation	254,085	207,306	150,195	103,890	254,085	0	103,606	103,700	207,306	0
Environment & Agriculture	318,686	331,716	154,928	163,758	318,686	0	165,858	165,858	331,716	0
Jobs, Economic Development, Housing & Commerce	383,632	344,327	213,083	170,549	383,632	0	172,186	172,141	344,327	0
State Government & Veterans	963,542	901,271	500,664	462,441	963,105	(437)	447,684	449,084	896,768	(4,503)
Debt Service	1,252,078	1,267,309	619,935	632,805	1,252,740	662	621,884	646,410	1,268,294	985
Capital Projects & Grants	224,198	268,141	83,175	129,180	212,355	(11,843)	128,972	131,030	260,002	(8,139)
Cancellation Estimates	(20,110)	(20,000)	(5,110)	(15,000)	(20,110)	0	(5,000)	(15,000)	(20,000)	0
Subtotal Expenditures & Transfers	39,066,877	40,783,155	19,458,034	19,560,752	39,018,786	(48,091)	20,133,458	20,551,211	40,684,669	(98,486)
Dedicated Expenditures	190	2	189	1	190	0	1	1	2	0
<b>Total Expenditures &amp; Transfers</b>	<b>39,067,067</b>	<b>40,783,157</b>	<b>19,458,223</b>	<b>19,560,753</b>	<b>39,018,976</b>	<b>(48,091)</b>	<b>20,133,459</b>	<b>20,551,212</b>	<b>40,684,671</b>	<b>(98,486)</b>
<b>Balance Before Reserves</b>	<b>1,853,992</b>	<b>4,051,476</b>	<b>1,696,778</b>	<b>2,267,544</b>	<b>2,267,544</b>	<b>413,552</b>	<b>3,289,365</b>	<b>4,866,485</b>	<b>4,866,485</b>	<b>815,009</b>
Cash Flow Account	350,000	350,000	350,000	350,000	350,000	0	350,000	350,000	350,000	0
Budget Reserve	660,992	660,992	660,992	660,992	660,992	0	660,992	660,992	660,992	0
Stadium Reserve	17,827	0	37,444	23,392	23,392	5,565	2,888	0	0	0
<b>Budgetary Balance</b>	<b>825,173</b>	<b>3,040,484</b>	<b>648,342</b>	<b>1,233,160</b>	<b>1,233,160</b>	<b>407,987</b>	<b>2,275,485</b>	<b>3,855,493</b>	<b>3,855,493</b>	<b>815,009</b>

**General Fund - Fund Balance Analysis**

	11-13 Fcst	11-13 Plng Est	2-14 Fcst	2-14 Fcst	2-14 Fcst	2-14 vs 11-13	2-14 Plng Est	2-14 Plng Est	2-14 Plng Est	2-14 vs 11-13
	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
<b><u>Non-Dedicated Revenue</u></b>										
<b>Tax Revenues:</b>										
Individual Income	19,371,800	22,090,900	9,518,200	10,041,400	19,559,600	187,800	10,787,600	11,358,200	22,145,800	54,900
Corporate Income	2,675,391	2,711,576	1,341,373	1,372,144	2,713,517	38,126	1,343,200	1,380,681	2,723,881	12,305
Sales Tax-General	10,193,864	11,089,075	5,078,879	5,282,004	10,360,883	167,019	5,557,120	5,857,709	11,414,829	325,754
Statewide Property Tax	1,669,547	1,730,876	832,057	833,304	1,665,361	(4,186)	845,459	864,755	1,710,214	(20,662)
Estate & Gift Tax	412,400	501,300	179,000	200,900	379,900	(32,500)	219,600	237,100	456,700	(44,600)
Liquor, Wine, Beer	169,800	176,647	83,510	85,180	168,690	(1,110)	86,880	88,630	175,510	(1,137)
Cigarette & Tobacco Products	1,160,070	1,192,140	597,901	576,350	1,174,251	14,181	583,770	592,010	1,175,780	(16,360)
Taconite Occupation	27,605	29,600	12,505	14,000	26,505	(1,100)	14,700	14,700	29,400	(200)
Mortgage Registry Tax	214,251	213,819	99,341	95,831	195,172	(19,079)	98,375	97,681	196,056	(17,763)
Deed Transfer Tax	193,250	212,147	88,319	99,355	187,674	(5,576)	106,949	106,130	213,079	932
Insurance Gross Earnings	693,641	760,210	349,478	364,124	713,602	19,961	380,711	396,198	776,909	16,699
Controlled Substance Tax	10	10	5	5	10	0	5	5	10	0
Other Gross Earnings	100	100	50	50	100	0	50	50	100	0
Lawful Gambling Taxes	83,150	87,960	40,900	42,100	83,000	(150)	43,350	44,550	87,900	(60)
Medical Assistance Surcharges	596,968	535,684	289,219	306,700	595,919	(1,049)	269,774	264,356	534,130	(1,554)
Motor Vehicle Registration Tax	1,300	1,300	650	650	1,300	0	650	650	1,300	0
All Other Tax Refunds	(11,850)	(11,850)	(7,025)	(5,825)	(12,850)	(1,000)	(5,825)	(5,825)	(11,650)	200
<b>Subtotal Tax Revenues</b>	<b>37,451,297</b>	<b>41,321,494</b>	<b>18,504,362</b>	<b>19,308,272</b>	<b>37,812,634</b>	<b>361,337</b>	<b>20,332,368</b>	<b>21,297,580</b>	<b>41,629,948</b>	<b>308,454</b>
<b>Non-Tax Revenues:</b>										
Investment Income	8,000	8,000	4,600	5,200	9,800	1,800	5,000	5,000	10,000	2,000
Lottery Revenue	121,871	120,579	60,458	60,613	121,071	(800)	60,421	60,158	120,579	0
Tobacco Settlements	325,239	322,009	164,529	163,016	327,545	2,306	162,352	161,934	324,286	2,277
<b>FEES:</b>										
Departmental Earnings	368,684	367,231	186,046	185,688	371,734	3,050	186,912	185,411	372,323	5,092
DHS MSOP Collections	26,777	30,779	12,222	12,727	24,949	(1,828)	13,580	14,682	28,262	(2,517)
DHS SOS Collections	109,800	110,800	54,400	55,400	109,800	0	55,400	55,400	110,800	0
Fines & Surcharges	173,792	173,691	85,391	84,635	170,026	(3,766)	84,633	84,469	169,102	(4,589)
Subtotal Fees	679,053	682,501	338,059	338,450	676,509	(2,544)	340,525	339,962	680,487	(2,014)
<b>OTHER NON-DEDICATED REVENUE:</b>										
County Nursing Home, Public Hosp IGT	10,584	7,584	6,792	3,792	10,584	0	3,792	3,792	7,584	0
All Other Non-Dedicated Revenue	282,601	273,402	150,663	136,330	286,993	4,392	133,703	132,014	265,717	(7,685)
Subtotal Other Non-Dedicated Revenue	293,185	280,986	157,455	140,122	297,577	4,392	137,495	135,806	273,301	(7,685)
Other Agencies' Refunds	(16)	(16)	(8)	(8)	(16)	0	(8)	(8)	(16)	0
<b>Subtotal Non-Tax Revenues</b>	<b>1,427,332</b>	<b>1,414,059</b>	<b>725,093</b>	<b>707,393</b>	<b>1,432,486</b>	<b>5,154</b>	<b>705,785</b>	<b>702,852</b>	<b>1,408,637</b>	<b>(5,422)</b>
<b>Total Net Non-Dedicated Revenue</b>	<b>38,878,629</b>	<b>42,735,553</b>	<b>19,229,455</b>	<b>20,015,665</b>	<b>39,245,120</b>	<b>366,491</b>	<b>21,038,153</b>	<b>22,000,432</b>	<b>43,038,585</b>	<b>303,032</b>
<b><u>Dedicated Revenue</u></b>										
All Other Dedicated Revenues	190	2	189	1	190	0	1	1	2	0
<b>Total Dedicated Revenue</b>	<b>190</b>	<b>2</b>	<b>189</b>	<b>1</b>	<b>190</b>	<b>0</b>	<b>1</b>	<b>1</b>	<b>2</b>	<b>0</b>

**General Fund - Fund Balance Analysis**

	11-13 Fcst	11-13 Plng Est	2-14 Fcst	2-14 Fcst	2-14 Fcst	2-14 vs 11-13	2-14 Plng Est	2-14 Plng Est	2-14 Plng Est	2-14 vs 11-13
	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
<b><u>Transfers From Other Funds</u></b>										
Special Revenue Funds	11,260	11,260	5,414	5,436	10,850	(410)	5,414	5,436	10,850	(410)
All Other Transfers	29,627	29,849	14,781	14,846	29,627	0	14,892	14,957	29,849	0
Laws 1997, Transfers In	17,950	17,950	8,975	8,975	17,950	0	8,975	8,975	17,950	0
Laws 2001, Transfers In	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	1,300	1,300	2,600	0	1,300	1,300	2,600	0
Laws 2003, Transfers In	8,561	8,558	4,282	4,279	8,561	0	4,279	4,279	8,558	0
Laws 2006, Transfers In	4,736	0	2,368	2,368	4,736	0	0	0	0	0
Laws 2007, Transfers In	3,030	0	1,515	1,515	3,030	0	0	0	0	0
Laws 2008, Transfers In	0	0	77	77	154	154	77	77	154	154
Laws 2009, Transfers In	1,000	1,000	500	500	1,000	0	500	500	1,000	0
Laws 2010, Transfers In	707	707	310	310	620	(87)	310	310	620	(87)
Laws 2011, Transfers In	96,450	450	96,225	225	96,450	0	225	225	450	0
Laws 2013, Transfers In	100,090	118,398	50,538	48,865	99,403	(687)	53,997	64,683	118,680	282
<b>Total Transfers From Other Funds</b>	<b>280,325</b>	<b>195,086</b>	<b>188,442</b>	<b>90,853</b>	<b>279,295</b>	<b>(1,030)</b>	<b>92,126</b>	<b>102,899</b>	<b>195,025</b>	<b>(61)</b>
<b>Prior Year Adjustments</b>	<b>50,000</b>	<b>50,000</b>	<b>25,000</b>	<b>25,000</b>	<b>50,000</b>	<b>0</b>	<b>25,000</b>	<b>25,000</b>	<b>50,000</b>	<b>0</b>
<b><u>K-12 Education</u></b>										
General Education	13,308,284	13,129,236	6,851,419	6,438,643	13,290,062	(18,222)	6,519,204	6,572,081	13,091,285	(37,951)
Other General Education Programs	101,231	91,238	51,269	49,679	100,948	(283)	44,249	45,312	89,561	(1,677)
Subtotal General Education	13,409,515	13,220,474	6,902,688	6,488,322	13,391,010	(18,505)	6,563,453	6,617,393	13,180,846	(39,628)
Choice Programs	288,307	305,670	140,766	135,234	276,000	(12,307)	143,366	151,943	295,309	(10,361)
Indian Programs	9,150	9,405	4,516	4,547	9,063	(87)	4,654	4,751	9,405	0
Innovation & Accountability	106,825	194,334	15,955	92,600	108,555	1,730	97,619	96,790	194,409	75
Special Student & Teacher Programs	128,590	120,489	67,217	61,365	128,582	(8)	59,273	61,169	120,442	(47)
Subtotal Education Excellence	532,872	629,898	228,454	293,746	522,200	(10,672)	304,912	314,653	619,565	(10,333)
Special Education	2,195,798	2,412,000	1,082,684	1,113,966	2,196,650	852	1,177,316	1,242,859	2,420,175	8,175
Facilities & Technology	98,469	110,603	47,858	50,303	98,161	(308)	49,314	46,087	95,401	(15,202)
Nutrition Programs	38,049	40,360	18,867	19,425	38,292	243	20,004	20,607	40,611	251
Library Programs	36,756	36,140	18,686	18,070	36,756	0	18,070	18,070	36,140	0
Early Childhood & Family Support	159,993	160,157	80,459	79,173	159,632	(361)	79,497	79,939	159,436	(721)
Community Ed & Prevention	3,690	3,736	1,760	1,841	3,601	(89)	1,569	1,401	2,970	(766)
Self-Sufficiency & Lifelong Learning	97,238	100,282	48,901	48,327	97,228	(10)	49,524	50,758	100,282	0
Subtotal K-12 Education Aids	16,572,380	16,713,650	8,430,357	8,113,173	16,543,530	(28,850)	8,263,659	8,391,767	16,655,426	(58,224)
Education, Dept of	44,829	41,616	24,021	20,808	44,829	0	20,808	20,808	41,616	0
Minn State Academies	23,413	23,328	11,749	11,664	23,413	0	11,664	11,664	23,328	0
Perpich Center for Arts Education	13,546	13,546	6,773	6,773	13,546	0	6,773	6,773	13,546	0
<b>Total K-12 Education</b>	<b>16,654,168</b>	<b>16,792,140</b>	<b>8,472,900</b>	<b>8,152,418</b>	<b>16,625,318</b>	<b>(28,850)</b>	<b>8,302,904</b>	<b>8,431,012</b>	<b>16,733,916</b>	<b>(58,224)</b>
<b><u>Property Tax Recog/Payment Change</u></b>										
Property Tax Recognition Shift	551,059	0	551,059	0	551,059	0	0	0	0	0
Aid Payment Change K-12 Education	261,515	0	261,515	0	261,515	0	0	0	0	0
Aid Payment Change Tax Aids & Credits	[539]	[0]	[539]	[0]	[539]	[0]	[0]	[0]	[0]	[0]
<b>Total Property Tax Recog/Payment Change</b>	<b>812,574</b>	<b>0</b>	<b>812,574</b>	<b>0</b>	<b>812,574</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**General Fund - Fund Balance Analysis**

	11-13 Fcst	11-13 Plng Est	2-14 Fcst	2-14 Fcst	2-14 Fcst	2-14 vs 11-13	2-14 Plng Est	2-14 Plng Est	2-14 Plng Est	2-14 vs 11-13
	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
<b><u>Higher Education</u></b>										
Office of Higher Education	450,103	454,144	226,281	223,822	450,103	0	227,072	227,072	454,144	0
University of Minnesota	1,167,898	1,182,198	576,799	591,099	1,167,898	0	591,099	591,099	1,182,198	0
MN State Colleges & Universities	1,193,058	1,210,286	587,915	605,143	1,193,058	0	605,143	605,143	1,210,286	0
Mayo Foundation	2,702	2,702	1,351	1,351	2,702	0	1,351	1,351	2,702	0
<b>Total Higher Education</b>	<b>2,813,761</b>	<b>2,849,330</b>	<b>1,392,346</b>	<b>1,421,415</b>	<b>2,813,761</b>	<b>0</b>	<b>1,424,665</b>	<b>1,424,665</b>	<b>2,849,330</b>	<b>0</b>
<b><u>Property Tax Aids &amp; Credits</u></b>										
Property Tax Refunds:										
Regular Homeowners	716,200	846,300	296,800	406,500	703,300	(12,900)	417,200	428,200	845,400	(900)
Regular Renters	402,700	446,400	187,900	210,300	398,200	(4,500)	217,200	223,000	440,200	(6,200)
Targeting	2,247	6,710	728	1,980	2,708	461	1,980	6,710	8,690	1,980
Forest Land Credits	10,560	11,560	5,200	5,380	10,580	20	5,650	5,940	11,590	30
Subtotal Property Tax Refunds	1,131,707	1,310,970	490,628	624,160	1,114,788	(16,919)	642,030	663,850	1,305,880	(5,090)
City Aid	935,173	1,020,696	427,440	507,678	935,118	(55)	509,098	511,598	1,020,696	0
Disparity Reduction Aid										
School	16,341	16,046	8,319	8,023	16,342	1	8,023	8,023	16,046	0
Non-School	20,562	20,562	10,281	10,281	20,562	0	10,281	10,281	20,562	0
Border City Disparity Credit										
School	3,191	3,518	1,403	1,680	3,083	(108)	1,718	1,718	3,436	(82)
Non-School	12,102	13,426	5,459	6,992	12,451	349	6,992	6,992	13,984	558
Taconite Reimbursement (School)	1,122	1,122	561	561	1,122	0	561	561	1,122	0
Supplemental Homestead (Non-School)	10,613	10,826	5,279	5,333	10,612	(1)	5,386	5,440	10,826	0
Aid To Police And Fire	183,013	194,860	89,448	94,011	183,459	446	96,063	99,333	195,396	536
Disaster Credit										
School	179	42	143	34	177	(2)	21	21	42	0
Non-School	809	208	705	104	809	0	104	104	208	0
Prior Year Credits										
School	(5)	0	21	0	21	26	0	0	0	0
Non-School	39	46	82	23	105	66	23	23	46	0
Market Value Homestead Credit										
School	17	0	0	0	0	(17)	0	0	0	0
Agric Market Value Homestead Credit										
School	10,587	10,680	5,339	4,900	10,239	(348)	4,874	4,874	9,748	(932)
Non-School	35,307	35,304	17,830	17,357	35,187	(120)	17,357	17,357	34,714	(590)
Payments to Counties with Indian Casinos	1,755	1,826	869	886	1,755	0	904	922	1,826	0
PERA Pension Aid	28,588	28,588	14,294	14,294	28,588	0	14,294	14,294	28,588	0
Senior Deferral Reimbursement	3,400	5,310	1,650	1,780	3,430	30	2,355	3,105	5,460	150

**General Fund - Fund Balance Analysis**

	11-13 Fcst	11-13 Plng Est	2-14 Fcst	2-14 Fcst	2-14 Fcst	2-14 vs 11-13	2-14 Plng Est	2-14 Plng Est	2-14 Plng Est	2-14 vs 11-13
	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
Political Contribution Refunds (OPEN)	12,000	12,000	4,500	6,500	11,000	(1,000)	5,500	6,500	12,000	0
Tax Refund Interest (OPEN)	30,000	31,000	11,000	13,000	24,000	(6,000)	15,000	15,000	30,000	(1,000)
Local Police/Fire Amort Aid (OPEN)	5,458	5,458	2,729	2,729	5,458	0	2,729	2,729	5,458	0
Redistrib. Amortization Aid	4,188	4,188	2,094	2,094	4,188	0	2,094	2,094	4,188	0
Firefighters Relief Reimbursements (OPEN)	1,216	1,216	608	608	1,216	0	608	608	1,216	0
13, CH 143 - Police-Fire Retirement Supp Aid	31,000	31,000	15,500	15,500	31,000	0	15,500	15,500	31,000	0
Repl Taconite Prod Tax Red IRRR (TR OUT)	7,062	7,729	3,500	3,562	7,062	0	3,703	4,026	7,729	0
Repl Taconite Prod Tax Red	10,146	10,183	5,057	5,089	10,146	0	5,058	5,125	10,183	0
PILT for DNR & DOT Owned Lands	61,532	62,319	30,597	30,822	61,419	(113)	31,047	31,272	62,319	0
County Program Aid	372,495	412,351	166,284	206,211	372,495	0	206,183	206,168	412,351	0
13, CH 143 - Township Aid	10,000	20,000	0	10,000	10,000	0	10,000	10,000	20,000	0
Mahnomen Adjustments (School)	280	280	140	140	280	0	140	140	280	0
Mahnomen Adjustments (Non-School)	2,120	2,120	1,060	1,060	2,120	0	1,060	1,060	2,120	0
Utility Transition Aid (Non-School)	782	598	779	3	782	0	350	248	598	0
Performance Measurement	842	856	419	423	842	0	426	430	856	0
Local Option Abatement Reimb (Non-School)	441	152	331	76	407	(34)	76	76	152	0
Local Option Abatement Reimb (School)	147	48	277	47	324	177	24	24	48	0
13, CH 143 - Moose Lake Assess Reimb	2,000	0	2,000	0	2,000	0	0	0	0	0
13, CH 143 - Aid for City of Mpls Debt Svc	0	3,700	0	0	0	0	0	3,700	3,700	0
13, CH 143 - Bloomington Infrastructure Projects FD	0	10,400	0	0	0	0	5,200	5,200	10,400	0
13, CH 143 - Greater MN Intern, DOR transfer to OHE	20	40	0	20	20	0	20	20	40	0
<b>Total Property Tax Aids &amp; Credits</b>	<b>2,946,229</b>	<b>3,289,668</b>	<b>1,326,626</b>	<b>1,595,981</b>	<b>2,922,607</b>	<b>(23,622)</b>	<b>1,624,802</b>	<b>1,658,416</b>	<b>3,283,218</b>	<b>(6,450)</b>
<b><u>Health &amp; Human Services</u></b>										
Human Services, Dept of										
Central Office Operations	306,442	305,253	156,390	150,052	306,442	0	155,721	149,532	305,253	0
Forecasted Programs	9,741,050	10,965,727	4,777,105	4,929,225	9,706,330	(34,720)	5,349,463	5,594,109	10,943,572	(22,155)
Grant Programs	640,651	664,627	318,240	323,130	641,370	719	332,359	332,268	664,627	0
State Operated Services	370,640	370,640	185,320	185,320	370,640	0	185,320	185,320	370,640	0
Sex Offender Program	156,514	159,490	76,769	79,745	156,514	0	79,745	79,745	159,490	0
Subtotal DHS Appropriations	11,215,297	12,465,737	5,513,824	5,667,472	11,181,296	(34,001)	6,102,608	6,340,974	12,443,582	(22,155)
Federal Reimbursement	(56,938)	(57,421)	(28,222)	(28,716)	(56,938)	0	(28,715)	(28,706)	(57,421)	0
FY13 Appropriations Carried Forward	4,046	0	4,046	0	4,046	0	0	0	0	0
Total Human Services, Dept of (Net)	11,162,405	12,408,316	5,489,648	5,638,756	11,128,404	(34,001)	6,073,893	6,312,268	12,386,161	(22,155)
Health, Dept of	154,154	148,512	79,808	74,346	154,154	0	74,231	74,281	148,512	0
Emergency Medical Services Board	5,482	5,482	2,741	2,741	5,482	0	2,741	2,741	5,482	0
Council on Disability	1,228	1,228	614	614	1,228	0	614	614	1,228	0
MH/MR Ombudsman	3,522	3,308	1,868	1,654	3,522	0	1,654	1,654	3,308	0
Ombudsperson for Families	667	668	333	334	667	0	334	334	668	0
08, CH 363 - Transfer to Health Care Access Fund	0	0	0	50,000	50,000	50,000	0	0	0	0
<b>Total Health &amp; Human Services</b>	<b>11,327,458</b>	<b>12,567,514</b>	<b>5,575,012</b>	<b>5,768,445</b>	<b>11,343,457</b>	<b>15,999</b>	<b>6,153,467</b>	<b>6,391,892</b>	<b>12,545,359</b>	<b>(22,155)</b>

**General Fund - Fund Balance Analysis**

	11-13 Fcst	11-13 Plng Est	2-14 Fcst	2-14 Fcst	2-14 Fcst	2-14 vs 11-13	2-14 Plng Est	2-14 Plng Est	2-14 Plng Est	2-14 vs 11-13
	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
<b><u>Public Safety &amp; Judiciary</u></b>										
Supreme Court	89,739	89,582	44,548	45,191	89,739	0	44,791	44,791	89,582	0
Court of Appeals	21,676	22,228	10,641	11,035	21,676	0	11,104	11,124	22,228	0
Trial Courts	504,081	513,244	247,459	256,622	504,081	0	256,622	256,622	513,244	0
State Guardian Ad Litem Board	25,170	25,512	12,414	12,756	25,170	0	12,756	12,756	25,512	0
Tax Court	2,058	2,070	1,023	1,035	2,058	0	1,035	1,035	2,070	0
Uniform Laws Comm	231	168	147	84	231	0	84	84	168	0
Judicial Stnds, Bd on	1,212	912	756	456	1,212	0	456	456	912	0
Bd of Public Defense	144,435	147,224	70,823	73,612	144,435	0	73,612	73,612	147,224	0
Private Detective Board	240	240	120	120	240	0	120	120	240	0
Human Rights, Dept of	6,594	6,594	3,297	3,297	6,594	0	3,297	3,297	6,594	0
Corrections, Dept of	968,801	1,007,836	481,497	487,304	968,801	0	501,395	506,441	1,007,836	0
Sentencing Guidelines Commission	1,472	1,172	886	586	1,472	0	586	586	1,172	0
Public Safety, Dept of	183,441	167,651	100,669	82,772	183,441	0	86,572	81,079	167,651	0
<b>Total Public Safety &amp; Judiciary</b>	<b>1,949,150</b>	<b>1,984,433</b>	<b>974,280</b>	<b>974,870</b>	<b>1,949,150</b>	<b>0</b>	<b>992,430</b>	<b>992,003</b>	<b>1,984,433</b>	<b>0</b>
<b><u>Transportation</u></b>										
Transportation, Dept of	35,547	35,066	18,014	17,533	35,547	0	17,533	17,533	35,066	0
Metropolitan Council	184,859	153,372	107,889	76,970	184,859	0	76,686	76,686	153,372	0
Public Safety, Dept of	18,679	18,868	9,292	9,387	18,679	0	9,387	9,481	18,868	0
Payback 2008 State Airports Fund	15,000	0	15,000	0	15,000	0	0	0	0	0
<b>Total Transportation</b>	<b>254,085</b>	<b>207,306</b>	<b>150,195</b>	<b>103,890</b>	<b>254,085</b>	<b>0</b>	<b>103,606</b>	<b>103,700</b>	<b>207,306</b>	<b>0</b>
<b><u>Environment &amp; Agriculture</u></b>										
Pollution Control Agency	9,527	9,526	4,764	4,763	9,527	0	4,763	4,763	9,526	0
Natural Resources, Dept of	130,592	131,972	64,056	66,536	130,592	0	65,986	65,986	131,972	0
Natural Resources, Dept of (OPENS)	42,002	42,036	20,984	21,018	42,002	0	21,018	21,018	42,036	0
Water & Soil Resources Bd	28,359	25,282	15,718	12,641	28,359	0	12,641	12,641	25,282	0
MN Conservation Corps	910	910	455	455	910	0	455	455	910	0
Metropolitan Council Parks	5,740	5,740	2,870	2,870	5,740	0	2,870	2,870	5,740	0
Zoological Board	10,850	10,850	5,425	5,425	10,850	0	5,425	5,425	10,850	0
Transfer to Closed Landfill Investment Fund	10,000	25,300	0	10,000	10,000	0	12,650	12,650	25,300	0
Agriculture, Dept of	63,700	63,140	32,130	31,570	63,700	0	31,570	31,570	63,140	0
Animal Health Board	9,720	9,674	4,883	4,837	9,720	0	4,837	4,837	9,674	0
Agric Util Research Inst	7,286	7,286	3,643	3,643	7,286	0	3,643	3,643	7,286	0
<b>Total Environment &amp; Agriculture</b>	<b>318,686</b>	<b>331,716</b>	<b>154,928</b>	<b>163,758</b>	<b>318,686</b>	<b>0</b>	<b>165,858</b>	<b>165,858</b>	<b>331,716</b>	<b>0</b>
<b><u>Jobs, Economic Development, Housing &amp; Commerce</u></b>										
Commerce, Dept of	50,258	47,775	26,263	23,995	50,258	0	23,892	23,883	47,775	0
Public Utilities Comm	12,898	12,446	6,457	6,441	12,898	0	6,241	6,205	12,446	0
Employment & Economic Development	177,129	144,764	100,362	76,767	177,129	0	72,382	72,382	144,764	0
Housing Finance (TR OUT)	101,496	98,096	58,748	42,748	101,496	0	49,048	49,048	98,096	0
Labor & Industry	2,132	2,132	1,066	1,066	2,132	0	1,066	1,066	2,132	0
Mediation Services	4,221	4,116	2,188	2,033	4,221	0	2,058	2,058	4,116	0



**General Fund - Fund Balance Analysis**

	11-13 Fcst	11-13 Plng Est	2-14 Fcst	2-14 Fcst	2-14 Fcst	2-14 vs 11-13	2-14 Plng Est	2-14 Plng Est	2-14 Plng Est	2-14 vs 11-13
	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
Accountancy, Bd of	1,323	1,236	705	618	1,323	0	618	618	1,236	0
Architectural/Eng, Bd of	1,548	1,548	774	774	1,548	0	774	774	1,548	0
Board of Cosmetologist Examiners	2,692	2,692	1,346	1,346	2,692	0	1,346	1,346	2,692	0
Board of Barber Examiners	634	634	317	317	634	0	317	317	634	0
Region 3 - Occupation Tax (OPEN)	912	912	456	456	912	0	456	456	912	0
Explore Minnesota Tourism	28,389	27,976	14,401	13,988	28,389	0	13,988	13,988	27,976	0
<b>Total Jobs, Economic Development, Housing &amp; Commerce</b>	<b>383,632</b>	<b>344,327</b>	<b>213,083</b>	<b>170,549</b>	<b>383,632</b>	<b>0</b>	<b>172,186</b>	<b>172,141</b>	<b>344,327</b>	<b>0</b>
<b><u>State Government &amp; Veterans</u></b>										
Legislature	149,816	137,684	80,974	68,842	149,816	0	68,842	68,842	137,684	0
Governor/Lt Gov Office	6,706	6,706	3,353	3,353	6,706	0	3,353	3,353	6,706	0
State Auditor Office	4,195	4,246	2,072	2,123	4,195	0	2,123	2,123	4,246	0
Attorney General Office	44,250	44,250	22,125	22,125	44,250	0	22,125	22,125	44,250	0
Secretary of State	12,743	13,262	6,112	6,631	12,743	0	6,631	6,631	13,262	0
Campaign Finance & Public Disclosure Bd	2,000	2,000	1,000	1,000	2,000	0	1,000	1,000	2,000	0
Campaign Financing (OPEN)(TR OUT)	2,766	2,960	112	2,654	2,766	0	112	2,848	2,960	0
Investment Board	278	278	139	139	278	0	139	139	278	0
MN-IT Services	4,862	4,862	2,431	2,431	4,862	0	2,431	2,431	4,862	0
Administrative Hearings Office	738	642	482	256	738	0	386	256	642	0
Administration, Dept of	45,700	42,921	25,442	20,258	45,700	0	21,668	21,253	42,921	0
Administration Dept, WCRA (OPEN)	3,263	2,074	1,895	1,171	3,066	(197)	804	844	1,648	(426)
Capitol Area Arch Planning Bd	683	670	348	335	683	0	335	335	670	0
Minnesota Management & Budget	48,983	40,974	28,379	20,604	48,983	0	20,487	20,487	40,974	0
Minnesota Management & Budget (STANDING)	17,942	17,934	8,971	8,971	17,942	0	8,966	8,968	17,934	0
Revenue, Dept of	273,390	272,404	137,488	135,902	273,390	0	136,202	136,202	272,404	0
Revenue, Dept of (OPENS)	3,800	3,800	1,900	1,900	3,800	0	1,900	1,900	3,800	0
Revenue, Dept of (STANDING)	50	50	25	25	50	0	25	25	50	0
Amateur Sports Commission	532	532	266	266	532	0	266	266	532	0
Council on Black Minnesotans	784	784	392	392	784	0	392	392	784	0
Council on Chicano Latino Affairs	750	750	375	375	750	0	375	375	750	0
Council on Asian-Pacific Minnesotans	708	708	354	354	708	0	354	354	708	0
Council on Indian Affairs	1,124	1,124	562	562	1,124	0	562	562	1,124	0
Historical Society	47,700	46,183	23,061	24,611	47,672	(28)	23,169	22,372	45,541	(642)
State Arts Board	15,028	15,028	7,514	7,514	15,028	0	7,514	7,514	15,028	0
MN Humanities Commission	542	502	291	251	542	0	251	251	502	0
Science Museum of Minnesota	2,158	2,158	1,079	1,079	2,158	0	1,079	1,079	2,158	0
Veterans Affairs, Dept of	126,261	125,506	63,508	62,753	126,261	0	62,753	62,753	125,506	0
Veterans Affairs, Dept of (OPEN)	2,251	4,514	1,687	1,788	3,475	1,224	1,939	2,090	4,029	(485)
Military Affairs, Dept of	53,232	38,736	33,864	19,368	53,232	0	19,368	19,368	38,736	0
Military Affairs, Dept of (OPEN)	846	846	423	423	846	0	423	423	846	0
Contingent Accounts	500	500	500	0	500	0	500	0	500	0
Tort Claims	322	322	161	161	322	0	161	161	322	0

**General Fund - Fund Balance Analysis**

	11-13 Fcst	11-13 Plng Est	2-14 Fcst	2-14 Fcst	2-14 Fcst	2-14 vs 11-13	2-14 Plng Est	2-14 Plng Est	2-14 Plng Est	2-14 vs 11-13
	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
Legislators Retirement (OPEN)	7,064	7,350	3,430	0	3,430	(3,634)	0	0	0	(7,350)
Constitutional Officers Retirement (OPEN)	968	1,006	479	0	479	(489)	0	0	0	(1,006)
Consolidated Leg & Const Officers Retire (OPEN)	0	0	0	3,987	3,987	3,987	4,067	4,148	8,215	8,215
PERA/Mpls Employee Retirement Aid (OPEN)	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	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	12,954	12,954	25,908	0	12,954	12,954	25,908	0
St Paul Teacher Retirement Aid 1997 (OPEN)	19,654	5,654	9,827	9,827	19,654	0	2,827	2,827	5,654	0
Duluth Teacher Retirement (OPEN)	12,692	692	6,346	6,346	12,692	0	346	346	692	0
<b>SUBTOTAL STATE GOVERNMENT &amp; VETERANS</b>	<b>994,189</b>	<b>929,520</b>	<b>516,821</b>	<b>478,231</b>	<b>995,052</b>	<b>863</b>	<b>463,329</b>	<b>464,497</b>	<b>927,826</b>	<b>(1,694)</b>
MMB Non-Operating (OPEN)	10,193	12,541	4,288	4,605	8,893	(1,300)	4,750	4,982	9,732	(2,809)
Indirect Cost Receipts Offset	(40,840)	(40,790)	(20,445)	(20,395)	(40,840)	0	(20,395)	(20,395)	(40,790)	0
<b>Total State Government &amp; Veterans</b>	<b>963,542</b>	<b>901,271</b>	<b>500,664</b>	<b>462,441</b>	<b>963,105</b>	<b>(437)</b>	<b>447,684</b>	<b>449,084</b>	<b>896,768</b>	<b>(4,503)</b>
<b><u>Debt Service</u></b>										
Debt Service	1,252,078	1,267,309	619,935	632,805	1,252,740	662	621,884	646,410	1,268,294	985
<b>Total Debt Service</b>	<b>1,252,078</b>	<b>1,267,309</b>	<b>619,935</b>	<b>632,805</b>	<b>1,252,740</b>	<b>662</b>	<b>621,884</b>	<b>646,410</b>	<b>1,268,294</b>	<b>985</b>
<b><u>Capital Projects</u></b>										
08, CH 179 Housing Finance Agency	4,800	4,800	2,397	2,400	4,797	(3)	2,400	2,399	4,799	(1)
08, CH 179 UofM Biomed Research Facility	30,375	30,375	11,490	13,922	25,412	(4,963)	13,919	13,925	27,844	(2,531)
06, SF2460 UofM Stadium	20,493	20,500	10,247	10,246	20,493	0	10,250	10,250	20,500	0
12, CH 293 Housing Finance Agency (TR OUT)	4,399	4,400	0	2,199	2,199	(2,200)	2,030	2,032	4,062	(338)
State Appropriation Refunding Bonds	113,962	114,175	48,181	65,781	113,962	0	57,078	57,097	114,175	0
12, CH 299 Grants to City of St Paul, Pmts to MSFA for MPLS	5,400	20,596	2,700	2,700	5,400	0	10,200	10,425	20,625	29
12, CH 299 Vikings Stadium Debt Service	43,213	68,627	7,347	30,152	37,499	(5,714)	30,154	30,158	60,312	(8,315)
12, CH 299 MPLS Sales Tax to MSFA	1,556	4,668	813	1,780	2,593	1,037	2,941	4,744	7,685	3,017
<b>Total Capital Projects</b>	<b>224,198</b>	<b>268,141</b>	<b>83,175</b>	<b>129,180</b>	<b>212,355</b>	<b>(11,843)</b>	<b>128,972</b>	<b>131,030</b>	<b>260,002</b>	<b>(8,139)</b>
<b><u>Cancellation Estimates</u></b>										
Cancellation Estimates	(20,110)	(20,000)	(5,110)	(15,000)	(20,110)	0	(5,000)	(15,000)	(20,000)	0
<b>Total Cancellation Estimates</b>	<b>(20,110)</b>	<b>(20,000)</b>	<b>(5,110)</b>	<b>(15,000)</b>	<b>(20,110)</b>	<b>0</b>	<b>(5,000)</b>	<b>(15,000)</b>	<b>(20,000)</b>	<b>0</b>
<b><u>Dedicated Expenditures</u></b>										
All Other Dedicated Revenue	190	2	189	1	190	0	1	1	2	0
<b>Total Dedicated Expenditures</b>	<b>190</b>	<b>2</b>	<b>189</b>	<b>1</b>	<b>190</b>	<b>0</b>	<b>1</b>	<b>1</b>	<b>2</b>	<b>0</b>
<b><u>Reserve/Appr Carried Forward</u></b>										
Cash Flow Account	350,000	350,000	350,000	350,000	350,000	0	350,000	350,000	350,000	0
Budget Reserve Account	660,992	660,992	660,992	660,992	660,992	0	660,992	660,992	660,992	0
Stadium Reserve Account	17,827	0	37,444	23,392	23,392	5,565	2,888	0	0	0
<b>Total Reserve/Appr Carried Fwd</b>	<b>1,028,819</b>	<b>1,010,992</b>	<b>1,048,436</b>	<b>1,034,384</b>	<b>1,034,384</b>	<b>5,565</b>	<b>1,013,880</b>	<b>1,010,992</b>	<b>1,010,992</b>	<b>0</b>