

FISCAL ISSUE BRIEF

Health Care Access Fund Revenue and Expenditures 1992 – 2021



MINNESOTA SENATE
OFFICE OF COUNSEL, RESEARCH & FISCAL ANALYSIS

December 2017

Introduction

The Health Care Access Fund (HCAF) was established by state law in 1992 (Laws 1992, Chapter 49, Article 9, Section 1) as part of a comprehensive health care reform initiative that included creation of the MinnesotaCare program. This Fiscal Issue Brief describes the fiscal activity in the HCAF since its creation, including projections through fiscal year (FY) 2021 included in the November 2017 budget forecast.

The primary revenue sources deposited in the HCAF are amounts received from a provider tax and a gross premium tax. The provider tax was established in 1992 (Laws 1992, Chapter 49, Article 9, Section 7) as a revenue source to pay for the cost of the MinnesotaCare program; this is a two percent tax on gross revenues of medical providers, hospitals, surgical centers, and wholesale drug distributors.

The gross premium tax (Laws 1992, Chapter 49, Article 9, Section 2), also enacted in 1992, is a one percent tax on the gross premiums of health maintenance organizations, nonprofit health service plan corporations, and community integrated service networks.

In addition, revenue from a onetime cigarette tax imposed in FY 1993 was deposited in the HCAF in FY 1993 and FY 1994. Also, individual premium payments for MinnesotaCare are deposited in the HCAF, along with investment income attributable to the balance in the fund and federal matching funds for administrative costs.

Revenues and Transfers-In

Table 1: Health Care Access Fund Revenues and Transfers-In FY 1992-2021	Total (000)
2% Provider Tax	\$ 10,018,148
1% Gross Premium Tax	1,391,831
Provider and Premium Tax Refunds	(337,180)
MinnesotaCare Premium Payments	570,862
Investment Income	165,474
Federal Matching Funds on Administration Expenditures	181,235
Transfers-In	619,444
All Other	39,545
Total Revenues & Transfers-In	\$ 12,649,359

As shown in Table 1, since FY 1992, the total of revenues and transfers-in for the HCAF totaled \$12.6 billion. Of the total, \$10 billion was from the provider tax. Revenue collected from the gross premium tax totaled \$1.4 billion, and MinnesotaCare premium payments equal \$570.9 million.

Amounts transferred into the HCAF from other funds totaled \$619.4 million. Of this amount, \$614.8 million was from the General Fund (see Appendix 2). This amount includes two transfers related to comprehensive budget agreements. In FY 2012, \$40 million was transferred from the general fund to the HCAF to repay the amount transferred to the General Fund in FY 2011 to balance the General Fund budget. In FY 2015, \$50 million was transferred from the General Fund to the HCAF to repay a transfer in FY 2008 that was related to health care reforms enacted that year. Also, as part of the comprehensive budget agreement enacted in the 2015 legislative session, in FY 2015, \$455 million was transferred to the HCAF from the General Fund and appropriated from the HCAF in FY 2016 to pay for Medical Assistance (MA) expenditures that otherwise would have been a General Fund appropriation. In FY 2019, \$50 million is forecast to be transferred from the General Fund to the HCAF under a law (Minn. Stat. 62U.10, Subd. 8) that relates to reduced spending for certain chronic health conditions and the savings attributable to public health care programs.

Also shown in Table 1, additional resources have been deposited in the HCAF. These include investment income attributable to the balance in the fund of \$165.5 million and \$181.2 million from federal matching funds for administrative expenditures for MinnesotaCare.

Other resources account for an additional \$39.5 million deposited to the HCAF. This amount includes deposits to the HCAF in FY 1993 and FY 1994 from a onetime cigarette tax that totaled \$29.7 million. Also, since FY 1992, there have been several nominal transfers into the HCAF from other funds in the state budget. The detail for these amounts is shown in Appendix 2.

Expenditures and Transfers-Out

As shown in Table 2, since its creation, total expenditures from the HCAF have totaled \$12.6 billion. The main use of HCAF appropriations has been to provide funding for the MinnesotaCare program. Since FY 1992, the total amount appropriated (including forecast amounts through FY 2021) for MinnesotaCare has been \$5.5 billion. In FY 1993, the first full year of implementation, the MinnesotaCare appropriation totaled \$33.2 million. In FY 2011, the appropriation for MinnesotaCare reached its highest level at \$505.7 million. Beginning in FY 2012, the federal government began matching the state expenditures for MinnesotaCare. This resulted in reduced HCAF appropriations for MinnesotaCare (See Appendix 2 for details on annual expenditures and transfers).

In 2013, the Legislature enacted changes to MinnesotaCare to comply with federal requirements for the Basic Health Plan (BHP), which was established as a state option under the 2010 federal Affordable Care Act. In FY 2015, MinnesotaCare was funded for half of the year under the financing regulations of the BHP. The FY 2015 appropriation was \$290.6 million. For FY 2016, which was the first full year of MinnesotaCare under BHP financing regulations, total expenditures in the HCAF were \$144.9 million. Beginning in FY 2017, federal funding for MinnesotaCare covered the cost of 97 percent of the program enrollees. In FY 2017, total HCAF appropriations for MinnesotaCare were \$11.5 million and forecast to grow to \$23.8 million in FY 2021. The reduced expenditures and forecast amounts for MinnesotaCare under the BHP financing regulations are due to increased federal funding (because the federal funding is related to health insurance premiums) and lower payments to managed care plans, which provide medical services for the MinnesotaCare program.

Table 2: Health Care Access Fund Expenditures & Transfers-Out FY 1992-2021	Total (000)
MinnesotaCare (Including Enrollee Premiums)	\$ 5,531,865
Medical Assistance	2,761,410
MinnesotaCare Administration	647,839
MinnesotaCare IT Systems	189,470
Department of Health	538,420
GAMC Expansions & Extensions	105,476
Medical Assistance Expansion to 75% & 133%	607,928
Other Health Care	32,320
Rate Increase for Provider Tax Expansion	1,213,017
Premium Security Plan	400,750
All Other	572,142
Total Expenditures & Transfers-Out	\$ 12,600,637

Table 2 shows that since FY 2014, the Legislature has appropriated \$2.8 billion from the HCAF for MA expenditures. These amounts were initially related to the estimated costs of expanding the MA program in the 2013 legislative session to include populations that historically were eligible for MinnesotaCare. Similar to past transfers from the HCAF related to expansion of General Fund-funded health care programs (particularly the General Assistance Medical Care program), these amounts were appropriated to reimburse the General Fund for moving the costs for populations that had historically been funded by the HCAF through the MinnesotaCare program to the MA program funded by the General Fund. Beginning in FY 2018, these amounts were increased and no longer have a significant relationship to the costs attributable to the MA expansion.

Since FY 1992, in addition to appropriations for medical services under MinnesotaCare, HCAF funds have been appropriated for other purposes. A total of \$647.8 million was appropriated to the Department of Human Services to administer the MinnesotaCare program. There have been transfers to the Department of Human Services totaling \$189.5 million for information technology systems for MinnesotaCare.

As shown in Table 2, since FY 1992 the Department of Health (MDH) has received \$538.4 million from the HCAF for activities that promote access to health care and improve health outcomes. This includes \$202 million for the Statewide Health Improvement Program. In recent budgets, MDH has received appropriations from the HCAF for its Health Economics Program, which conducts analyses of health care costs and insurance premiums and also develops and administers quality reporting and measurement systems. In addition, MDH receives appropriations for the Health Care Homes program, along with appropriations for programs to promote development of the health care workforce and for a grant program to provide health care to uninsured individuals.

Since FY 1992, a total of \$2 billion has been appropriated or transferred from the HCAF for other health care costs. The General Assistance Medical Care (GAMC) program, which was funded through the General Fund, was expanded or extended several times with transfers from the HCAF to the General Fund totaling \$105.5 million. A total of \$607.9 million was transferred from the HCAF to the General Fund for the expansion of the MA program. This total includes \$487.1 million to provide coverage to adults without children who have income below 75 percent of the federal poverty guidelines (enacted in 2010), as well as \$120.8 million to provide coverage to adults without children with income between 75 and 133 percent of the federal poverty guidelines (enacted in 2013). In 2003, the Legislature enacted a rate increase for providers of medical services related to expansion of the provider tax to include MA

revenue. This provision included an annual transfer from the HCAF to the general fund to reimburse the General Fund for the cost of the rate increase. Since FY 2004, a total of \$1.2 billion has been transferred from the HCAF to the General Fund for this purpose.

There were transfers of \$200.8 million in FY 2018 and \$200 million in FY 2019 from the HCAF to the premium security account in the general fund for the Minnesota Premium Security Plan enacted in 2017. The Premium Security Plan is a state-based reinsurance program that provides payments to health insurance carriers to stabilize premiums in the individual health insurance market.

All other appropriations and transfers from the HCAF have totaled \$572.1 million. A total of \$67.5 million has been appropriated to the University of Minnesota for medical education, and appropriations of \$48.6 million have gone to the Department of Revenue to administer the provider tax and the gross premium tax. In 1998 and 1999, the Department of Commerce received \$15 million each year to reduce the annual assessments on health plans under the Minnesota Comprehensive Health Association. The HCAF has been a component of three separate comprehensive budget agreements. In 2003, the Legislature transferred \$304.5 million from the HCAF to the General Fund with no specified purpose. In 2008, \$50 million was transferred from the HCAF to the General Fund in a comprehensive budget agreement. This transfer was made in the context of health care reform initiatives that were also enacted in 2008. The transfer included a provision requiring that \$50 million be repaid to the HCAF if savings attributable to the enacted reforms totaled \$50 million or more. This threshold was achieved and the transfer occurred in FY 2015. In FY 2011, a \$40 million transfer from the HCAF to the General Fund was part of the comprehensive budget agreement. In this instance, the transfer was repaid in the next fiscal year.

Appendix 1: Transfers Out (Enacted 1992 – 2017)

Statutory Citation	Purpose	Total (000)
Laws 1992, Chapter 549, Article 10, Section 2	MA/GAMC General Fund Costs	4,368
Laws 1993, Chapter 345, Article 14, Section 10	MA/GAMC General Fund Costs	36,749
Laws 1994, Chapter 625, Article 14, Section 1	MDH Consumer Satisfaction Survey	150
Laws 1997, Chapter 225, Article 7, Section 3	Repeal of Physician Surcharge (General Fund Revenue Loss)	8,216
Laws 1997, Chapter 225, Article 7, Section 2, Subd. 5	MCHA Premiums	2,104
Laws 1997, Chapter 225, Article 4, Section 4	Qualified Medicare Beneficiaries- Senior Drug Program	5,127
Laws 1998, Chapter 407, Article 1, Section 2, Subd. 3, paragraph (d)	GAMC Parents & Adults w/o Kids	16,359
1999 Statutory Transfer M.S. 8.15 Subd. 2, 3	Attorney General Costs-DHS	50
Laws 1998, Chapter 407, Article 1, Section 2, Subd. 4, paragraph (d)	Amount to cover expenditures for pregnant women and children under 2	21,989
Laws 2003, 1SS, Chapter 14, Article 13C, Subd. 6	Provider Tax Expansion	171,017
Laws 2003, Chapter 14, Article 13C, Section 2, Subd. 7, paragraph (a)	Unspecified Purpose	304,490
Laws 2003, 1Sp, Chapter 14, Article 13C, Subd. 6, paragraph (e)	Dental Access Grants	5,204
Laws 2005, 1Sp, Chapter 4, Article 8, Section 1	Provider Tax Expansion Codified	576,000
Laws 2008, Chapter 363, Article 17, Section 1	Onetime Transfer/Loan (Tied to Health Care Savings. Repaid in FY 2015)	50,000
2009 Correction (MMB)	Prior Year Transfer Error Correction (unrelated fund)	2,222
Laws 2010, Chapter 200, Article 2, Section 2, Subdivision 8	GAMC Extension	48,000
Laws 2009, Chapter 3, Section 1 (Amended Laws 2009, Chapter 88, Article 12, Section 4) Repealed in Laws 2011, Chapter 7	Tax Credit for Section 125 Plans	93
Laws 2010. 1Sp, Chapter 1, Article 25, Section 3, Subd. 6	MA Expansion to 75% FPG	487,092
Laws 2010. 1Sp, Chapter 1, Article 12, Section 6	Onetime Loan (Repaid in FY 2012)	40,000
Laws 2013, Chapter 1, Section 6	MA Expansion to 133% FPG	121,204
2013 Statutory Transfers M.S. 290.0678 M.S. 16E.21 & M.S. 471.79 Laws 2011, 1ss, Ch. 10, Art.1, Sec. 37 M.S. 16E.21	\$2 Health Ins Prem Credits \$670 MDH Interagency to MN.IT M.S. \$100 DHS SEGIP Reduction \$82 DOR to MN.IT for GENTAX	854
2014 Statutory Transfer M.S. 16A.724, Subdivision 2, paragraph (c)	MERC	2,000
2016 Statutory Transfer M.S. 16A.055	Legislature Carryforward Account	127
2016 Statutory Transfer M.S. 144.1911, Subdivision 6	International Medicine Revolving Loans	500

Laws 2017, Chapter 13, Section 16, Paragraph (a) and Section 17	Minnesota Premium Security Plan	400,750
Total		2,770,297

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Appendix 2: Health Care Access Fund History

Agency Name	Program Name	FY 1992	FY1993	FY1994	FY1995	FY 1996	FY 1997	FY 1998	FY 1999	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007
<i>Actual and Estimated Resources</i>																	
Balance Forward From Prior Year	Balance Forward	0	(111)	13,423	29,150	71,596	171,007	260,521	303,268	274,022	305,475	287,329	246,819	177,224	136,774	53,938	115,522
Prior Year Adjustments	Prior Year Adjustments	0	6	66	198	11,708	0	1	0	0	(8,315)	(193)	7,693	273	147	0	481
Adjusted Balance Forward		0	(105)	13,489	29,348	83,304	171,007	260,522	303,268	274,022	297,160	287,136	254,512	177,497	136,921	53,938	116,003
<i>Receipts:</i>																	
Cigarette Tax	Tax-Other	0	18,886	10,781	0	0	0	0	0	0	0	0	0	0	0	0	0
2% Provider Tax	Tax-Other	0	11,843	57,300	133,972	143,048	157,094	153,682	138,122	157,713	175,891	190,067	207,989	255,861	359,858	382,818	407,420
1% Gross Premium Tax	Tax-Other	0	0	0	0	14,461	24,434	0	17,517	0	0	0	23,795	60,659	69,201	69,580	
Revenue Refunds	Tax Refunds	0	0	(3,176)	(2,575)	(3,336)	(7,761)	(13,292)	(18,110)	(6,679)	(8,576)	(16,144)	(6,909)	(12,852)	(10,503)	(11,039)	(9,590)
Investment Income	Investment Income	0	0	0	0	0	16,539	15,783	19,160	19,474	9,912	4,889	1,666	2,753	4,797	10,200	
MnCare Premium-Individuals	Departmental Earnings	0	1,723	10,408	14,581	17,424	12,268	14,980	20,574	28,345	22,292	27,700	22,680	25,226	22,867	20,670	21,978
Federal Match Admin Costs	Other	0	0	0	0	5,104	1,820	3,287	3,245	2,298	4,548	4,291	3,695	3,756	4,196	3,783	
MCO Excess Profits	Other	0	0	0	0	0	0	0	0	0	0	0	0	54	28	26	34
All Other	Other (Includes Rounding)	0	0	3	0	0	0	0	0	0	0	0	0	54	28	26	34
Net Receipts		0	32,452	75,316	145,978	171,597	191,139	173,729	177,173	201,784	211,379	216,083	232,940	297,445	439,418	470,669	503,405
<i>Transfers from Other Funds:</i>																	
General Fund	Transfers In	0	0	0	0	0	0	0	93	0	873	0	0	4,600	0	0	0
Electronic Health Records Loan Fund	Transfers In	0	0	0	0	0	0	0	0	680	0	0	0	0	0	0	0
Private Employers Insurance	Transfers In	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Transfers In		0	0	0	0	0	0	0	93	680	873	0	0	4,600	0	0	0
Total Resources Available		0	32,347	88,805	175,326	254,901	362,146	434,251	480,534	476,486	509,412	503,219	487,452	479,542	576,339	524,607	619,408
<i>Actual and Estimated Uses:</i>																	
University of Minnesota	University of Minnesota	0	2,259	2,765	2,824	2,567	2,482	2,537	2,537	2,837	2,837	2,537	2,537	2,157	2,157	2,157	2,157
Department of Human Services	Minnesota Care & Premiums	0	1,916	33,249	56,204	65,265	77,667	87,737	126,320	136,718	162,296	222,324	273,773	295,383	250,607	272,284	289,605
Department of Human Services	Medical Assistance	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Department of Human Services	Other	51	3,694	5,320	8,980	7,481	10,342	12,335	14,679	15,649	16,508	14,984	17,217	16,754	16,565	20,161	24,544
Department of Health	Department of Health	0	2,216	4,695	6,956	6,404	8,071	10,147	12,777	8,944	11,012	10,196	9,702	5,624	6,350	5,703	7,823
Board of Dentistry	Board of Dentistry	0	0	0	0	0	0	0	0	0	0	0	70	43	66	0	0
Employment & Econ Development	Employment & Econ Development	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Commerce Department	Commerce Department	0	568	0	0	3	0	15,075	15,000	0	0	0	0	0	0	0	0
Legislature	Legislature	0	120	90	155	91	101	109	136	129	155	150	150	128	128	128	128
Department of Administration	Department of Administration	0	27	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Legislative Auditor	Legislative Auditor	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Department of Revenue	Department of Revenue	0	367	1,157	1,380	1,133	1,612	2,743	2,791	1,490	1,912	1,869	2,151	1,509	1,837	1,534	1,773
Tax Refund Interest	Tax Refund Interest	0	0	0	0	0	0	0	0	561	574	0	534	208	191	496	428
Total Expenditures		51	11,167	47,276	76,499	82,944	100,275	130,683	174,240	166,328	195,294	252,060	306,134	321,806	277,901	302,463	326,458
Transfers Out	General Fund	0	4,368	10,907	25,992	0	0	0	28,438	1,709	23,698	0	0	0	192,442	52,943	59,105
Transfers Out	General Fund Critical Access Dental	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	3,532
Transfers Out	General Fund Provider Prem Tax	0	0	0	0	0	0	0	0	0	0	0	0	16,587	46,322	49,413	58,695
Transfers Out	General Fund-Limited Tax Credit	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Transfers Out	General Fund-GAMC Extension	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Transfers Out	General Fund-MA Expansion-75% FPG	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Transfers Out	General Fund-MA Expansion-133% FPG	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Transfers Out	Employer Insurance Trust Fund	0	525	550	1,000	0	0	0	0	0	0	0	0	0	0	0	0
Transfers Out	Special Revenue Fund (Systems)	60	2,864	922	239	950	1,350	300	3,834	2,974	3,091	4,340	4,094	4,375	5,736	4,266	5,835
Transfers Out	MERC	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Transfers Out	International Medicine Revolving Loan	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Transfers Out	General Fund-Premium Security Plan	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Transfers Out		60	7,757	12,379	27,231	950	1,350	300	32,272	4,683	26,789	4,340	4,094	20,962	244,500	106,622	127,167
Total Uses		111	18,924	59,655	103,730	83,894	101,625	130,983	206,512	171,011	222,083	256,400	310,228	342,768	522,401	409,085	453,625
Balance Before Reserves		(111)	13,423	29,150	71,596	171,007	260,521	303,268	274,022	305,475	287,329	246,819	177,224	136,774	53,938	115,522	165,783
Reserves	Federal Contingency Reserve	0	0	0	0	0	0	46,740	81,892	135,523	150,000	0	0	0	0	0	0
Reserves	Premium Reserve	0	10	1,142	2,081	2,392	3,270	0	0	0	0	0	0	0	0	0	0
Reserves	Reserve for Claims	0	1,916	8,303	14,124	12,483	4,591	3,336	0	0	0	0	0	0	0	0	0
Budgetary Balance		(111)	11,497	19,705	55,391	156,132	252,660	253,192	192,130	169,952	137,329	246,819	177,224	136,774	53,938	115,522	165,783

Appendix 2: Health Care Access Fund History

Agency Name	Program Name	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021
<i>Actual and Estimated Resources</i>															
Balance Forward From Prior Year	Balance Forward	165,783	260,373	291,896	222,720	21,864	111,546	49,862	51,448	662,388	495,604	712,965	648,117	612,413	610,159
Prior Year Adjustments	Prior Year Adjustments	924	1,103	248	231	1,053	4,120	1,908	4,926	10,803	1,176	0	0	0	0
Adjusted Balance Forward		166,707	261,476	292,144	222,951	22,917	115,666	51,770	56,374	673,191	496,780	712,965	648,117	612,413	610,159
<i>Receipts:</i>															
Cigarette Tax	Tax-Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2% Provider Tax	Tax-Other	428,808	468,827	481,333	487,787	500,733	526,248	538,669	573,178	598,544	635,473	663,063	693,383	489,424	0
1% Gross Premium Tax	Tax-Other	61,457	61,040	67,018	71,251	67,696	70,163	73,934	83,629	85,965	94,148	90,813	92,172	95,085	97,813
Revenue Refunds	Tax Refunds	(8,657)	(13,075)	(23,198)	(12,135)	(16,572)	(12,484)	(13,427)	(19,468)	(14,627)	(22,087)	(16,120)	(16,793)	(17,664)	(331)
Investment Income	Investment Income	9,845	6,552	2,047	1,017	262	1,126	762	945	5,149	7,766	7,680	6,750	6,700	3,700
MnCare Premium-Individuals	Departmental Earnings	19,355	15,510	0	0	0	0	15,566	15,547	29,994	36,003	37,987	38,719	38,843	39,622
Federal Match Admin Costs	Other	6,141	7,137	7,121	7,284	6,634	10,942	14,874	13,601	12,648	10,966	10,966	10,966	10,966	10,966
MCO Excess Profits	Other						8,175								
All Other	Other (Includes Rounding)	31	471	47	5	751	0	114	87		52				0
Net Receipts		516,980	546,462	534,368	555,209	559,504	604,170	630,492	667,519	717,673	762,321	794,389	825,197	623,354	151,770
<i>Transfers from Other Funds:</i>															
General Fund	Transfers In	0	0	0	0	40,000	0	0	511,998	0	0	0	50,000	7,200	0
Electronic Health Records Loan Fund	Transfers In					2,800	1,200								
Private Employers Insurance	Transfers In	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Transfers In		0	0	0	0	42,800	1,200	0	511,998	0	0	0	50,000	7,200	0
Total Resources Available		683,687	807,938	826,512	778,160	625,221	721,036	682,262	1,235,891	1,390,864	1,259,101	1,507,354	1,523,314	1,242,967	761,929
<i>Actual and Estimated Uses:</i>															
University of Minnesota	University of Minnesota	2,157	2,157	2,157	2,157	2,157	2,157	2,157	2,157	2,157	2,157	2,157	2,157	2,157	2,157
Department of Human Services	Minnesota Care & Premiums	323,313	357,962	452,033	505,658	263,973	282,250	269,524	290,638	144,902	47,641	57,369	60,335	61,528	63,391
Department of Human Services	Medical Assistance							175,744	173,879	588,188	240,720	385,159	438,848	358,943	399,929
Department of Human Services	Other	29,384	28,905	28,724	33,268	24,506	28,334	28,030	31,051	30,734	35,451	36,344	35,948	35,948	35,948
Department of Health	Department of Health	12,031	15,618	33,005	41,573	24,202	12,639	25,866	36,345	33,496	37,214	40,437	36,258	36,858	36,258
Board of Dentistry	Board of Dentistry	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Employment & Econ Development	Employment & Econ Development	0	0	2	0	0	0	0	0	0	0	0	0	0	0
Commerce Department	Commerce Department	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Legislature	Legislature	178	178	1	355	128	128	1	64	67	68	313	128	128	128
Department of Administration	Department of Administration	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Legislative Auditor	Legislative Auditor	0	0	0	0	0	0	33	70	0	0	0	0	0	0
Department of Revenue	Department of Revenue	1,623	1,739	1,733	1,552	1,328	1,410	1,569	1,893	1,597	1,901	1,749	1,749	1,749	1,749
Tax Refund Interest	Tax Refund Interest	448	566	622	320	295	457	353	169	432	576	372	388	407	0
Total Expenditures		369,134	407,125	518,277	584,883	316,589	327,375	503,277	536,266	801,573	365,728	523,900	575,811	497,718	539,560
Transfers Out	General Fund	0	52,222	0	40,000	0	854	0	0	127	0	0	0	0	0
Transfers Out	General Fund Critical Access Dental	1,672	0	0	0	0	0	0	0	0	0	0	0	0	0
Transfers Out	General Fund Provider Prem Tax	48,000	48,000	48,000	48,000	48,000	48,000	96,000	0	48,000	122,000	122,000	122,000	122,000	122,000
Transfers Out	General Fund-Limited Tax Credit	0	0	44	20	29	0	0	0	0	0	0	0	0	0
Transfers Out	General Fund-GAMC Extension	0	0	29,538	18,462	0	0	0	0	0	0	0	0	0	0
Transfers Out	General Fund-MA Expansion-75% FPG	0	0	0	59,901	141,041	286,150	0	0	0	0	0	0	0	0
Transfers Out	General Fund-MA Expansion-133% FPG	0	0	0	0	0	0	20,550	25,332	30,841	44,113	0	0	0	0
Transfers Out	Employer Insurance Trust Fund	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Transfers Out	Special Revenue Fund (Systems)	4,508	8,695	7,933	5,030	8,016	8,795	9,987	10,905	14,219	14,295	12,587	13,090	13,090	13,090
Transfers Out	MERC							1,000	1,000	0	0	0	0	0	0
Transfers Out	International Medicine Revolving Loan									500	0	0	0	0	0
Transfers Out	General Fund-Premium Security Plan											200,750	200,000	0	0
Total Transfers Out		54,180	108,917	85,515	171,413	197,086	343,799	127,537	37,237	93,687	180,408	335,337	335,090	135,090	135,090
Total Uses		423,314	516,042	603,792	756,296	513,675	671,174	630,814	573,503	895,260	546,136	859,237	910,901	632,808	674,650
Balance Before Reserves		260,373	291,896	222,720	21,864	111,546	49,862	51,448	662,388	495,604	712,965	648,117	612,413	610,159	87,279
Reserves	Federal Contingency Reserve	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Reserves	Premium Reserve	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Reserves	Reserve for Claims	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Budgetary Balance		260,373	291,896	222,720	21,864	111,546	49,862	51,448	662,388	495,604	712,965	648,117	612,413	610,159	87,279