



January 15, 2010

The Honorable Mee Moua, Chair  
Judiciary Committee  
120 State Capitol  
St. Paul, MN 55155

Dear Senator Moua:

Laws 2009, Chapter 132, Section 1 required Minnesota Management & Budget (MMB) to “design and oversee a pilot project to map all state expenditures, regardless of source, that serve the primary function of supporting the health, safety, stability, growth, development, and education of children in this state.” That law also stated that Management and Budget shall report to the legislative committees and budget divisions with jurisdiction over children, family security, education, health, human services, housing, public safety, corrections, and the judiciary by January 15<sup>th</sup>, 2010.

The analysis of state expenditures from FY 2008 and FY 2009 is complete and the final report is attached. MMB estimates that \$23.8 billion was spent on children under 21 years of age in the FY 2008-09 biennium: this represents 35.8 percent of all expenditures. The majority, over 85 percent, of children’s spending was spent on education.

In addition to identifying children’s expenditures, Laws 2009, Chapter 132, Section 1 also required MMB to include “a description of the experience gained from the pilot project. . . and an opinion regarding the potential for expanding resource mapping to other areas of the state budget.” A lessons learned section is included in the report and identifies actions needed in order for MMB to expand resource mapping to all areas of the budget.

Sincerely,

A handwritten signature in cursive script that reads "Tom J. Hanson".

Tom J. Hanson  
Commissioner

cc: Senator Leroy Stumpf  
Senator Linda Berglin  
Senator Sandra Pappas  
Senator David Tomassoni

Representative Mindy Greiling  
Representative Michael Paymar  
Representative Thomas Huntley  
Representative Nora Slawik

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Senator John Marty

Representative Karen Clark

Senator Linda Higgins

Representative Paul Thissen

Senator Leo Foley

Representative Carlos Mariani

Matt Massman, Senate Lead Fiscal Analyst

Bill Marx, House Chief Fiscal Analyst

Chris Turner, Senate Analyst

Jess Hopeman, Reference Library



**Pilot Project:**  
**Children's Resources**  
Report to the Legislature

*January 2010*

*As required by  
Laws 2009, Chapter 132, Sec. 1*

## **ESTIMATED COSTS OF PREPARING THIS REPORT**

This report provides information that Minnesota Management & Budget does not normally collect as part of its business functions. The cost of information reported below is the estimated cost of collecting and organizing the data, determining assumptions, and preparing this report document.

Special funding was not appropriated for the costs of preparing this report.

In accordance with M.S. 3.197, the estimated cost incurred by the Minnesota Management and Budget in preparing this report is \$30,000.

## **BACKGROUND**

In Minnesota, state expenditures are typically viewed through one of two lenses: the accounting lens of agency, appropriation, and allotment; or the budget lens of omnibus spending bill, agency, program, and activity. Both of these lenses aggregate spending up to an agency or bill area level but neither lens provides a clear picture of what the state is spending across agencies on similar types of programs. Reporting based on either the accounting or budget structures results in information silos that make it difficult to understand the state's overall investment toward a particular public policy goal.

There is a growing interest, in Minnesota as well as nationwide, to look at state spending through a new lens – priority policy categories. This new lens is a hybrid of the accounting and budgeting structures. Instead of looking solely at an agency's appropriations or a bill area's programs, spending categories considered priority areas of the state would be identified, expenditures classified to each priority, and reports created based on programs and expenditures within each priority. One benefit of such a lens is that the prioritized categories would likely resemble how most citizens think about government spending. Citizens tend to think about spending in terms of investments such as children, safety, or the environment. Categorizing budgets in such a manner would allow for reporting state budgets and actual expenditures in a more accessible format. Such a lens could be helpful for lawmakers in identifying how state resources are divided among government priorities. Removing traditional silos could foster the coordination of existing funding and identify potential partnerships, redundancies, or gaps in funding and services.

Tennessee and New Mexico have each identified supporting children as state priorities. In order to assess programmatic efforts funded by the state aimed at children, they established a Children and Youth Commission and Children's Cabinet respectively. Each entity is charged with aggregating program data across state agencies and creating a comprehensive analysis of state and federal spending on programs that provide services to children and youth. The ultimate goal is to understand the investments the state is making in children.

Here in Minnesota, a "functional" break-down of the budget was prepared for many years. That was discontinued because it wasn't linked to the other ways in which the budget was assessed like omnibus bill structure or agency.

A new effort to view state expenditures through a new lens is through a pilot project aimed at identifying resources spent on children under the age of twenty-one. Laws 2009, Chapter 132, Section 1 required Minnesota Management & Budget to "design and oversee a pilot project to map all state expenditures, regardless of source, that serve the primary function of supporting the health, safety, stability, growth, development, and education of children in this state." Children were defined as individuals under 21 years of age. The resource map is to include "an inventory of all federal and state funding sources that support children in this state, including prenatal services". Finally, the report shall include "a description of the experience gained from the pilot

project. . . and an opinion regarding the potential for expanding resource mapping to other areas of the state budget.”

## **METHODOLOGY**

In order to identify “all state expenditures, regardless of source, that serve the primary function of supporting children. . .” Minnesota Management & Budget reviewed expenditure data from closed fiscal years. This report is based on expenditure data from the last two closed fiscal years, FY 2008 and FY 2009. Because state expenditures are traditionally reported by agency or bill area there is no existing classification in the statewide accounting system to single out expenditures related to children.

The Minnesota Accounting and Procurement System (MAPS) organizes accounting data by agency, appropriation, and allotments. Appropriations are created based on legal level of spending appropriated by the legislature or awarded by the Federal government. Appropriations are broken down further into allotments. Agencies have discretion in how they choose to break down appropriations into allotments.

FY 2008 and FY 2009 allotments were downloaded from MAPS<sup>1</sup>; 14,680 allotments in FY 2008 and 16,601 allotments in FY 2009. Each allotment was reviewed by Minnesota Management & Budget to determine whether the allotment served the primary function of supporting children under the age of 21, if so the allotment was coded as children’s spending. The coding was then reviewed by agencies and corrections were made as necessary.<sup>2</sup>

Programs directly serving children such as education, childcare, foster care, and adoption (to name a few) were included as children’s spending. Programs that indirectly benefited children such as parenting/family support and food stamps were not included. Expenditures that impact the community at large such as safety, culture, and park expenditures which undoubtedly impact children were not included in the children’s total.<sup>3</sup>

There are significant limitations to data analysis at the allotment level since agencies have so much discretion in how they use this accounting level. Although housed within MAPS, agencies have complete discretion on how to break down their appropriations into allotments. Some small agencies have one allotment under their general fund appropriation. This means that the entire programmatic and operational spending the agency performs with general fund money is all

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<sup>1</sup> In effort to identify annual children’s spending capital expenditures were excluded from this report. Capital funds excluded: 110,115,272,290,350,380,500,501,503,505,520

<sup>2</sup> Agencies that reviewed coding: Health, Human Services, Transportation, Public Safety, Higher Education, Agriculture, Corrections, Employment & Economic Development, Housing Finance Agency, Labor and Industry. The Department of Natural Resources identified \$118.9 million in children’s spending after the data analysis for this report was completed. The spending is included in total expenditures but not identified as children’s spending.

<sup>3</sup> The addendum to this report provides a high level summary of allotments included and excluded from this report.

encompassed under one allotment. If one such activity was directed at children, but the majority were not, the spending was not included in the children's expenditure total. Spending was not broken down beyond allotment level. The only exception to this rule was higher education. Minnesota State Colleges and Universities (MnSCU) and the University of Minnesota (U of M) have significant budgets, however their constituency include a significant number of students over the age of twenty-one. The MnSCU and U of M allotments included in the report were adjusted based on percentage of students that are under the age of twenty-one; MnSCU - 38% and the University of Minnesota – 40%.<sup>4</sup>

In an effort to provide some context regarding the outcomes of the children's expenditures included in this report, Minnesota Management & Budget aggregated goals within the Minnesota Milestones<sup>5</sup> framework and created five categories: Education, Safety, Health, Workforce, and Stable Environment. When combined, the children's expenditures and categories provide a picture of how Minnesota is investing its resources on children. The coding of allotments into categories was completed at MMB, agencies did not review the categorization of their allotments.

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<sup>4</sup>Based on enrollment data provided by Minnesota State Colleges & Universities and the University of Minnesota

<sup>5</sup> Minnesota Milestones is an effort to identify state vision and goals through 19 identified goals and 70 indicators.  
[www.mnplan.state.mn.us/mm](http://www.mnplan.state.mn.us/mm)

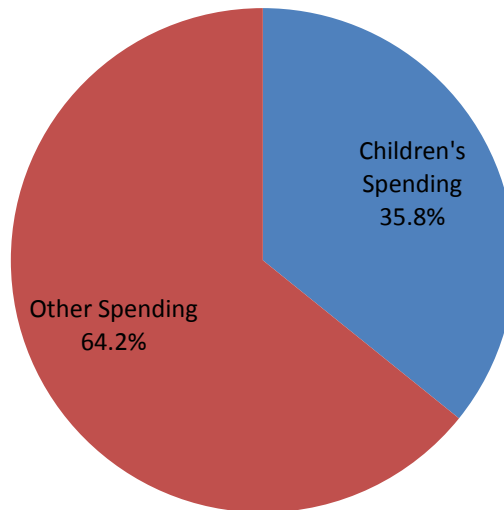
## DATA

### **FY 2008-09 Total Expenditures**

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Total spending for the biennium was \$66.4 billion dollars. Of this, \$23.8 billion (35.8 percent) was directed at children under 21 years old<sup>6</sup>. A similar distribution occurred within each year of the biennium; \$11.8 billion (36.5 percent) in FY 2008 and \$12.0 billion (35.1 percent) in FY 2009 were directed at children. Over one-third of the state's expenditures for the biennium went to programs with the primary objective of serving children under the age of twenty-one.

### **FY 2008-09 Expenditures**



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<sup>6</sup> Department of Natural Resources identified another \$118.9 million in children's spending after the data analysis for the report was complete. The \$118.9 million is in the all other spending category.



## Children's Expenditures by Agency

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Viewing children's expenditures through the traditional agency lens provides a clear example of the limitations of the data. While 76 percent of children's spending occurs within the Department of Education and the Department of Human Services, two agencies considered to have the majority of children's expenditures, the remaining 24 percent are spread across agencies that would typically be overlooked. The Teachers Retirement Association (TRA) spent 11.4% of FY 2008 and 12.9% of FY 2009 children's expenditures. These expenditures are pension payments made to retired teachers: benefit obligations created for those that educate our children. The Department of Corrections has juvenile detention expenditures. The Secretary of State has foreign exchange student programs. A statewide look based on priority spending categories allows us to view spending across agencies and identify programs often overlooked.

### FY 2008-09 Children's Spending by Agency (All Non-capital Funds)

Agency Name	FY 2008	Percent of Total	FY 2009	Percent of Total
<i>Total Children's Spending</i>	<i>11,789,570,462</i>	<i>100</i>	<i>11,979,266,246</i>	<i>100</i>
Education Department	7,445,195,833	63.15	7,557,639,821	63.09
Human Services Department	1,549,696,198	13.14	1,539,820,546	12.85
Teachers Retirement Association	1,343,367,477	11.39	1,406,360,951	11.74
MN State College & Universities	582,572,654	4.94	603,774,829	5.04
Office of Higher Education	353,940,115	3.00	335,273,473	2.80
University of Minnesota	273,947,200	2.32	270,904,800	2.26
Health Department	151,819,864	1.29	156,179,838	1.30
Corrections Department	20,326,943	0.17	20,788,598	0.17
MMB Intergovernmental Aids	18,767,000	0.16	18,627,000	0.16
Faribault Academies	14,726,933	0.12	15,376,019	0.13
Center for Arts Education	8,349,969	0.07	8,109,162	0.07
Employment and Economic Development	7,569,958	0.06	23,200,837	0.19
Public Safety Department	7,441,384	0.06	7,639,389	0.06
Supreme Court	5,705,074	0.05	6,531,200	0.05
Housing Finance Agency	3,912,226	0.03	6,560,214	0.05
Military Affairs Dept	615,000	0.01	799,650	0.01
Labor and Industry Department	603,607	0.01	680,895	0.01
Ombudsperson for Families	409,320	0.00	397,522	0.00
Zoological Board	196,610	0.00	293,575	0.00
Transportation Department	179,938	0.00	123,845	0.00
Trial Courts	115,234	0.00	105,557	0.00
Arts Board	75,588	0.00	45,470	0.00
Mediation Services Department	19,002	0.00	20,000	0.00
Agriculture Department	14,784	0.00	10,804	0.00
Secretary of State	2,553	0.00	2,250	0.00

Looking at the same data as a percentage of overall agency spending identifies which agencies primarily serve children. Only education agencies (and finance intergovernmental aids) direct the majority of their expenditures to children. The Human Services Department, which represents 12.9 percent of all children's spending in the state for FY 2008-09, has only fourteen percent of their budget directed to children. The Public Safety Department, which represents only 0.06% of all children's spending statewide, has 1.9 percent of their budget directed to children.

**FY 2008-09 Children's Spending as Percentage of Total Spending by Agency  
(All Non-capital Funds)**

<b>Agency Name</b>	<b>Biennium Spending</b>	<b>Children's Spending</b>	<b>Percent of Agency Total</b>
<i>Total Children's Spending</i>	66,420,653,507	23,768,836,708	35.8
Teachers Retirement Association	2,749,728,428	2,749,728,428	100.0
Office of Higher Education	689,213,588	689,213,588	100.0
Faribault Academies	30,102,952	30,102,952	100.0
Center for Arts Education	16,459,131	16,459,131	100.0
Ombudsperson for Families	806,842	806,842	100.0
Education Department	15,142,938,545	15,002,835,654	99.1
MMB Intergovernmental Aids	56,215,148	37,394,000	66.5
University of Minnesota	1,456,116,436	544,852,000	37.4
MN State College & Universities	3,252,073,108	1,186,347,483	36.5
Health Department	968,185,021	307,999,702	31.8
Human Services Department	22,022,287,285	3,089,516,744	14.0
Supreme Court	112,856,060	12,236,274	10.8
Corrections Department	1,090,213,571	41,115,541	3.8
Employment and Economic Development	1,378,283,058	30,770,795	2.2
Housing Finance Agency	531,102,641	10,472,440	2.0
Public Safety Department	809,519,764	15,080,773	1.9
Zoological Board	42,905,267	490,185	1.1
Military Affairs Dept	180,968,711	1,414,650	0.8
Arts Board	21,825,848	121,058	0.6
Labor and Industry Department	263,256,566	1,284,502	0.5
Mediation Services Department	3,617,046	39,002	0.1
Transportation Department	4,572,341,523	303,783	0.0
Trial Courts	505,256,400	220,791	0.0
Agriculture Department	164,620,113	25,588	0.0
Secretary of State	20,728,604	4,803	0.0

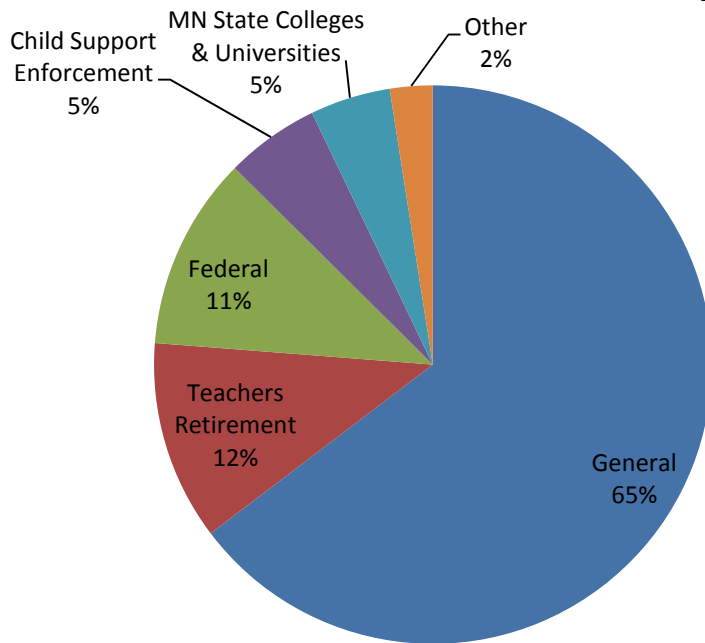
## Children's Expenditures by Source of Funds

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The current way to track the source of expenditures from MAPS is through fund codes. Of the \$23.8 billion of FY 2008-09 expenditures directed at children, fund codes inform us that 65 percent were from the general fund and 11 percent were from federal funds. However the other funds, such as Teachers Retirement, MnSCU, and Child Support funds add little substantive information on the kind of revenue that make up children's spending. They do not, for example, tell us whether the funds were directly appropriated or dedicated receipts.

The accounting system has no classification structure to track what the sources that make up each appropriation, however the current budget system does. When developing an agency's budget, the budget system allows MMB to determine the kind of funding makes up the agencies base budget. This aids in the decision-making process. The budget system also has limitations because it is unable to track all funding sources: balance forward funds from previous fiscal years and transfers from other accounts are not available within the budget system. This results in a disconnect between total sources of funds and total uses of funds.

### FY 2008-09 Source of Children's Expenditures



## **Children's Expenditures by Spending Category**

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The largest category of expenditures<sup>7</sup> within children's spending is classified as local assistance. Local assistance consists of aid and grants to counties, cities, school districts, higher education, and other local municipalities. The majority of spending from the Department of Education falls into this category.

Salary and benefits (total compensation) makes up a small percentage of the total spending. There are two main reasons for this. First, school districts and higher education institutions receive state money under the local assistance category. Therefore, teacher and administrative salaries for school districts are included in the 63 percent local assistance category. Second, due to the allocation of expenses by allotment, many programs that were included in the children's expenditures may direct operating expenses such as administration salaries to another allotment. Splitting program and administrative dollars between allotments would lead to under-reporting the total cost of the children's program and the true spending on compensation for such programs.

Other financial transactions and other operating expenses each make up 16 percent of children's spending. Other financial transactions include payments to debt service, loans, and financial transfers. Other operating expenses include operating expenses such as rent, utilities, professional and technical contacts, supplies and indirect costs.

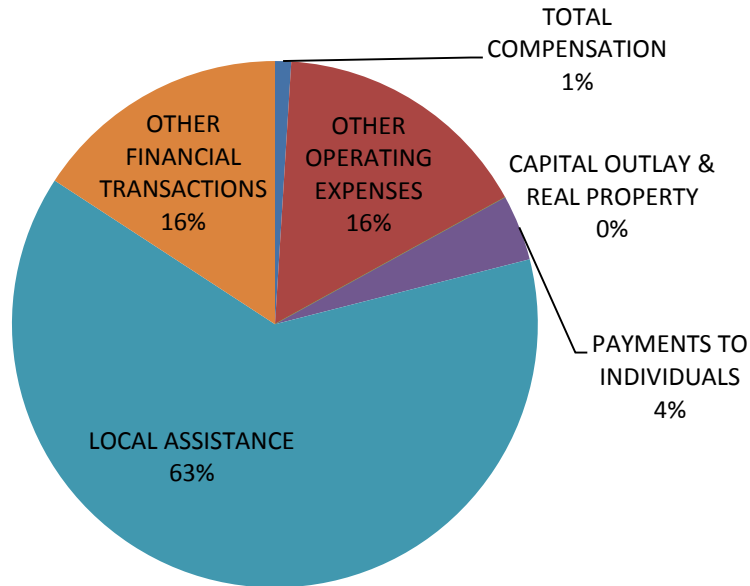
Payments to individuals, which include expenditures for medical assistance, counseling, tuition, and housing assistance, make up 4 percent of children's expenditures. These payments are made directly to clients and students.

Capital Outlay & Real Property makes up less than 1 percent of children's expenditures. This category includes land purchase and building improvements. Most of these expenses were excluded from the report when capital funds were removed. See the methodology section.

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<sup>7</sup> Examples of what is included in each expenditure category available at [www.mmb.state.mn.us/doc/maps/codes/codes-object.pdf](http://www.mmb.state.mn.us/doc/maps/codes/codes-object.pdf)

## FY 2008-09 Children's Expenditures by Spending Category



### Children's Expenditures by Milestone Categories

Minnesota Management & Budget aggregated goals within the Minnesota Milestones framework and created five categories: Education, Safety, Health, Workforce, and Stable Environment. These categories provide a picture of how Minnesota is investing its resources on children.

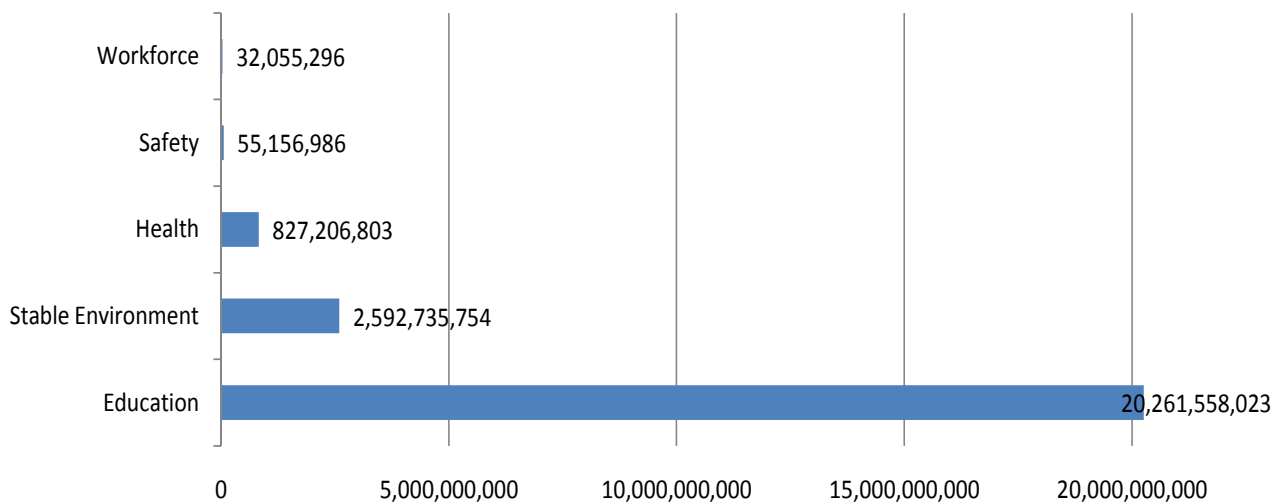
Over \$20 billion dollars, 85.2 percent of all children's spending in the biennium, was spent on educating children. Looking at total spending for the biennium, children's education spending represents 30.5 percent of total expenditures. The Department of Education accounts for over \$15 billion (74 percent) of the children's expenditures on education. Teachers Retirement Association (13.6 percent), MnSCU (5.8 percent) and the University of Minnesota (2.7 percent) account for the majority of the remaining expenditures.

The next largest category, at 10.9 percent of children's expenditures, is stable environment. This category includes programs such as child support, adoption, foster care, and child welfare. The Human Services Department has over \$2.5 billion (99.1 percent) of all stable environment children's expenditures. The Supreme Court and Housing Finance agency each have over \$10 million (0.4 percent), with Ombudsperson for Families and Mediation Services accounting for the remaining children's expenditures.

The category of health consists of programs such as prenatal services, newborn screening, immunization, and lead poisoning prevention. This category accounts for 3.5 percent of children’s expenditures. The two agencies that make up the majority of children’s health spending are the Department of Human Services (62.9 percent) and the Department of Health (37.0 percent); Corrections make up the remaining 0.1 percent.

Safety and Workforce make up only 0.2 percent and 0.1 percent of children’s expenditures respectively. Examples of Safety programs include juvenile justice, traffic safety, and fire prevention. Examples of Workforce programs include youthbuild and apprenticeship programs.

### FY 2008-09 Expenditures by Category



## **LESSONS LEARNED**

A lot of assumptions were necessary to complete this report. Those assumptions led to the following lessons learned and suggestions for how to continue creating a new lens through which to view statewide expenditures.

**1) The structure of accounting and budget information is fundamentally tied to how the data is currently viewed and utilized.**

Current budget and expenditure data is structured to meet existing reporting needs, typically originating at the agency level. Any changes to the way we view and discuss budget and expenditure data will require careful consideration of the structure of the data as well as the tools used to organize and report the data.

**2) Any data restructuring should originate from a thoughtful and comprehensive data needs analysis.**

Any change to reporting structure needs to start with a strong commitment from decision makers. Restructuring the way state agencies organize their budgets and account for expenditures is a significant undertaking and should only be initiated after a comprehensive evaluation of data needs has been completed. Database restructuring is a long-term commitment, once the database is restructured it takes years to build up enough data to perform trend analysis.

**3) The ability for MMB to expand such analysis to other areas of the budget is currently limited.**

There could be great value in viewing expenditures and budgets by state funding priorities and categories, however, any attempt to expand a categorical analysis of budgeting and expenditures needs to be preceded by a comprehensive data restructuring initiative. Providing one-off analysis by program area such as the environment or health would create a substantial burden on agency staff and yield data that is difficult to verify or replicate in the future. A comprehensive approach that restructures data and codes appropriations and allotments to meet the needs of the new reporting requirements would provide a more accurate picture of how Minnesota invests its resources.

Agency Contact:  
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Minnesota Management & Budget  
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St. Paul, MN 55155  
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Report to the Legislature - Pilot Project: Children's Resources  
Minnesota Management & Budget  
January, 2010

## **ADDENDUM**

### **Agency**

#### ***HHS Agencies***

HEALTH DEPT

**Yes**

WIC, Immunizations, Poison Prevention, Newborn hearing, Abstinence Ed, Maternal/child health, school food inspection, infant mortality

HUMAN SERVICES DEPT

**Yes**

No to mother programs (except prenatal), Food Stamps, Family Assistance, Family Planning, Chemical Dependence. Yes to childcare, sections of TANF, MFIP, infant care, runaway youth, adoption/foster, children services grants, juvenile youth treatment, PRISM

OMBUDSMAN MH/MR

No

Services to children - but not primary objective/allotments not separated

OMBUDSPERSON FOR FAMILIES

**Yes**

All

DISABILITY COUNCIL

No

EMERGENCY MEDICAL SERVICES BD

No

#### ***K-12 Agencies***

FARIBAULT ACADEMIES

**Yes**

All

EDUCATION DEPARTMENT

**Yes**

All but ABE, Libraries, Community Learning, Migrant Education

CENTER FOR ARTS EDUCATION

**Yes**

All

TEACHERS RETIREMENT ASSOC

**Yes**

Fund 770 + payroll clearing

FINANCE INTERGOVERNMENTAL AIDS

**Yes**

Teacher Retirement Aid

#### ***Transportation Agencies***

TRANSPORTATION DEPT

**Yes**

Safe Route to School, Aviation Education for Kids & Teachers, DHS Child Protection Wkrs, Amber Alert

METROPOLITAN COUNCIL/TRANSPORT

No

PUBLIC SAFETY DEPT

**Yes**

DARE, Youth Intervention, Child Advocacy, School/Day Care inspection, Abused children, Children at Risk, Juvenile Accountability, School Bus Safety, Gang Activity, Predatory Offender, Family Visitation Centers, Juvenile Justice, Underage Drinking, youth

#### ***Higher Education Agencies***

OFFICE OF HIGHER EDUCATION

**Yes**

Ajusted MnSCU and UofM Allotments based on student population

MN STATE COLLEGES/UNIVERSITIES

**Yes**

All

UNIVERSITY OF MINNESOTA

**Yes**

Maintenance & Operating. Research & Development excluded

HIGHER ED FACILITIES AUTHORITY

**No**

Capital related

MMB HIGHER EDUCATION

**No**

Nonoperating



<b>Agency</b>	<b>Children</b>	<b>Program Allotment Examples</b>
<b><i>Other Agencies</i></b>		
ACCOUNTANCY BOARD	No	
ADMINISTRATION DEPT	No	
ADMINISTRATIVE HEARINGS	No	
AGRICULTURE DEPT	<b>Yes</b>	Ag in the classroom
AGRICULTURE UTILIZATION RESRCH	No	
AMATEUR SPORTS COMM	No	
ANIMAL HEALTH BOARD	No	
ARCHITECTURE, ENGINEERING BD	No	
ARTS BOARD	<b>Yes</b>	Arts in Schools
ASIAN-PACIFIC COUNCIL	No	
ATTORNEY GENERAL	No	
AUTOMOBILE THEFT PREVENTION BD	No	
BARBER/COSMETOLOGIST EXAMINERS	No	
BEHAVIORAL HEALTH & THERAPY BD	No	
BLACK MINNESOTANS COUNCIL	No	
CAMPAIGN FINANCE BOARD	No	
CAPITOL AREA ARCHITECT	No	
CHICANO LATINO AFFAIRS COUNCIL	No	
CHIROPRACTIC EXAMINERS BOARD	No	
COMBATIVE SPORTS COMMISSION	No	
COMMERCE DEPT	No	
CORRECTIONS DEPT	<b>Yes</b>	Red Wing & TOGO Juvenile Facilities, youthful offender, juvenile detention subsidies, gang/narcotics
COURT OF APPEALS	No	
DENTISTRY BOARD	No	
DIETETICS & NUTRITION PRACTICE	No	
EMPLOYEE RELATIONS DEPT	No	
EMPLOYMENT & ECONOMIC DEVELPMT	<b>Yes</b>	Youthbuild, Youthbuild WDF, MN Youth Program, St. Paul Summer Youth, Boys/Girls Club, WIA
EXPLORE MINNESOTA TOURISM	No	
FINANCE - DEBT SERVICE	No	
FINANCE DEPT	No	
FINANCE NON-OPERATING	No	
GAMBLING CONTROL BOARD	No	
GOVERNORS OFFICE	No	
HISTORICAL SOCIETY	No	
HOUSING FINANCE AGENCY	<b>Yes</b>	Homeless Youth Grant
HUMAN RIGHTS DEPT	No	
HUMANITIES COMMISSION	No	
INDIAN AFFAIRS COUNCIL	No	
INVESTMENT BOARD	No	
IRON RANGE RESOURCES	No	

<b>Agency</b>	<b>Children Program</b>	<b>Allotment Examples</b>
JUDICIAL STANDARDS BOARD	No	
LABOR AND INDUSTRY DEPT	Yes	Apprenticeships
LEGISLATIVE AUDITOR	No	
LEGISLATURE	No	
LOTTERY	No	
MARRIAGE & FAMILY THERAPY BD	No	
MEDIATION SERVICES DEPT	No	
MEDICAL PRACTICE BOARD	No	
MILITARY AFFAIRS DEPT	Yes	Starbase for kids , no to enlistment activities/training etc.
MINN CONSERVATION CORPS	No	Has young adult program 15-25 - grant to nonprofit with no separate allotment
MINN STATE RETIREMENT SYSTEM	No	
NATURAL RESOURCES DEPT	No	
NURSING BOARD	No	
NURSING HOME ADMIN BOARD	No	
OFFICE OF ENTERPRISE TECHNOLOGY	No	
OFFICE OF THE STATE AUDITOR	No	
OPTOMETRY BOARD	No	
PAYROLL CLEARING	No	
PEACE OFFICERS BOARD (POST)	No	
PHARMACY BOARD	No	
PHYSICAL THERAPY BOARD	No	
PODIATRIC MEDICINE BOARD	No	
POLLUTION CONTROL AGENCY	No	
PRIVATE DETECTIVES BOARD	No	
PSYCHOLOGY BOARD	No	
PUBLIC DEFENSE BOARD	No	Children's spending, but allotments by district, not by activity
PUBLIC EMPLOYEES RETIRE ASSOC	No	
PUBLIC UTILITIES COMM	No	
RACING COMMISSION	No	
REVENUE DEPT	No	
REVENUE INTERGOVT PAYMENTS	No	
SCIENCE MUSEUM	No	
SECRETARY OF STATE	Yes	Forgein Exchange Students
SENTENCING GUIDELINES COMM	No	
SOCIAL WORK BOARD	No	
SUPREME COURT	Yes	Foster Care, Juvenile, Child Support
TAX COURT	No	
TREASURY - NON OPERATING	No	
TRIAL COURTS	Yes	Juvenile substance - the majority of costs allocated by district/region
UNIFORM LAWS COMMISSION	No	
VETERANS AFFAIRS DEPT	No	
VETERANS HOME BOARD	No	
VETERINARY MEDICINE BOARD	No	
WATER & SOIL RESOURCES BOARD	No	
WORKERS COMP COURT OF APPEALS	No	
ZOOLOGICAL BOARD	Yes	Kids Den, Zoo Camp