

Miscellaneous

EMERGENCY BOARD

	2007-09 Legislatively Approved	2009-11 Governor's Recommended
General Fund	\$223,884,567	\$40,219,084
Lottery Funds	0	0
Other Funds	0	0
Federal Funds	0	0
Other Funds (Nonlimited)	0	0
Federal Funds (Nonlimited)	0	0
Total Funds	\$223,884,567	\$40,219,084
Positions	0	0
Full-time Equivalent	0.00	0.00

Overview

The Emergency Board acts to meet emergency needs when the Legislature is not in session. It can allocate money from the Emergency Fund to state agencies. It can also take other action on agency budget requests. The Governor's recommended budget provides a total of \$40.2 million for the Emergency Fund. The components of this are described below.

General Purpose

The Governor's recommended budget proposes \$30 million for the General Purpose Emergency Fund. The Emergency Board can use this for any purpose during the biennium.

Items that would be appropriate for consideration for General Purpose Emergency Fund include situations in which the state must deal with unforeseen but critical needs, program levels or financing options become unachievable, or when additional investment is critical to an agency or service.

Special Purpose Appropriations

The Governor's budget puts \$5.1 million in the Emergency Fund for employee compensation. This amount is made up of three pieces. An amount of \$30.2 million will help cover increasing costs for health and benefit plans for all state employees. Employees are not expected to receive Cost of Living Adjustments during the 2009-11 biennium. A total of \$9.8 million is included for funding salary increases for the state's elected officials, as recommended by the Public Officials Compensation Commission. The Governor was required by law to include this amount in the recommended budget. Finally, the budget includes a reduction of \$34.9 million in costs related to temporary closures of one day per quarter, as proposed by the Governor. The reductions will ultimately be included in individual agency budgets. The reductions are included here only as a placeholder.

Miscellaneous

The other Special Purpose Appropriation includes \$5.1 million for the Department of Forestry to pay for fire insurance premium costs and severity resources.

Miscellaneous

TAX EXPENDITURE REPORT

Summary of the 2009-11 Tax Expenditure Report

Oregon law (ORS 291.202) requires the Governor to produce a tax expenditure report. The Department of Revenue prepares the report, which goes to the Legislature along with the Governor's budget. The following is a summary of the report for the 2009-11 biennium. The full report may be obtained from the Budget and Management Division, Department of Administrative Services.

A tax expenditure is defined in ORS 291.201. It is any law that exempts something from taxes that otherwise could be taxed. Much of income and property value is taxed, but the law exempts some income and property value from taxation. The part that is not taxed is a "tax expenditure."

The report looks at 380 tax expenditures in Oregon law. There are 123 related to property taxes, and 216 relate to income taxes. The remaining 41 are related to other state tax programs. About half of the income tax expenditures result from Oregon's connection to the federal income tax code. This reduces the costs to comply with Oregon tax law, and makes it simpler to run the tax programs.

Oregon Revenues and Tax Expenditures

by Tax Program

(In Millions)

<u>Tax Programs</u>	<u>Number of Tax Expenditures</u>	<u>Estimated Revenues</u> <u>2009-11</u>	<u>Revenue Impact of</u> <u>Tax Expenditures</u>	
			<u>2007-09</u>	<u>2009-11</u>
Income	216	\$13,900.0	\$9,988.6	\$11,151.7
Property	123	10,000.0	17,895.3	19,712.5
Gas and Use Fuel	5	876.5	15.3	15.6
Weight-Mile	7	486.7	15.2	15.9
Cigarette and Other Tobacco	5	457.5	2.8	2.5
Beer and Wine	2	35.6	2.2	2.5
Other State Taxes	<u>22</u>	<u>434.3</u>	<u>7.5</u>	<u>8.0</u>
All Taxes	<u>380</u>	<u>\$26,190.6</u>	<u>\$27,926.9</u>	<u>\$30,908.7</u>

Miscellaneous

Tax Expenditures Scheduled for Sunset in 2009-11

ORS 291.214 requires the Governor to identify tax expenditures that fully or partially sunset in the coming biennium. A sunset means the tax item is no longer allowed. The Governor recommends whether the sunset should take effect. A sunset must be changed by the Legislature to keep it from taking place. The sunset recommendations are shown below.

Sunsets

Income Tax

1.402	Contributions of Computer Equipment	ORS 317.151	Sunsets 12/31/09
	Governor's Recommendation: Extend sunset.		
1.407	Volunteer Rural Emergency Medical Technicians	ORS 315.622	Sunsets 12/31/10
	Governor's Recommendation: Extend sunset.		
1.455	Mile-Based or Time-Based Motor Vehicle Insurance	ORS 317.122	Sunsets 12/31/09
	Governor's Recommendation: Extend sunset.		

Property Tax

2.016	Cargo Containers	ORS 307.835	Sunsets 06/30/10
	Governor's Recommendation: Extend sunset.		
2.018	Leased Publicly Owned Shipyard Property	ORS 307.111	Sunsets 06/30/10
	Governor's Recommendation: Extend sunset.		
2.031	Food Processing Equipment	ORS 307.455/307.462	Sunsets 06/30/11
	Governor's Recommendation: Extend sunset.		
2.097	New Housing for Low-Income Rental	ORS 307.517/307.518	Sunsets 12/31/09
	Governor's Recommendation: Extend sunset.		
2.105	Historic Property	ORS 358.505	Sunsets 06/30/10
	Governor's Recommendation: Extend sunset.		

Miscellaneous

Medical Provider Tax

15.001 Type A and B Hospitals	ORS 409.750	Sunsets 09/30/09
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Governor's Recommendation: **Extend sunset.**

15.002 Veteran's Affairs and Pediatric Specialty Hospitals	ORS 409.750	Sunsets 09/30/09
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Governor's Recommendation: **Extend sunset.**

STATE AND LOCAL SHARED SERVICES

Introduction

Revenue stability and the capacity of tax revenue to keep pace with economic expansion are key issues for both state and local governments. Local governments are dependent on the property tax. The property tax is inelastic, which tends to make it a very stable revenue source. These revenues may not, however, grow fast enough to keep up with inflation and high population growth.

The state is highly dependant on the income tax. It is a more elastic source of revenue, that grows or drops as fast as or faster than the economy. Given the relatively slow growth of the property tax and the volatility of the General Fund, revenue sharing is critical to achieving a level of stability between state and local shared services.

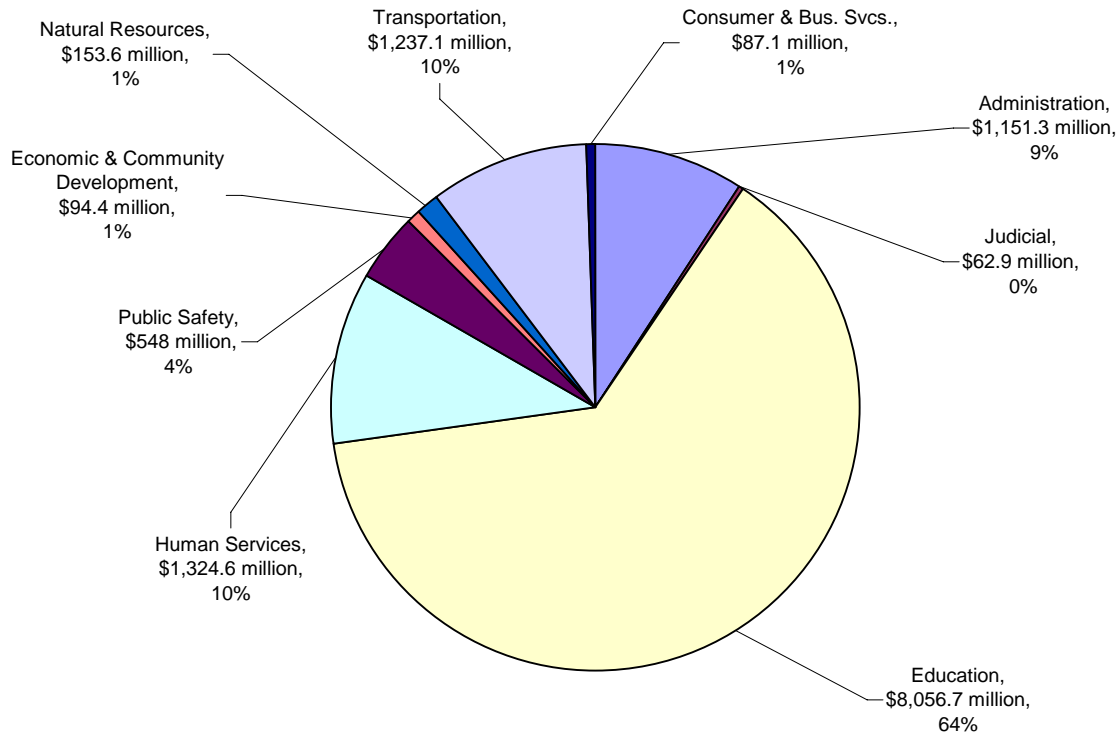
State services that benefit local governments and state funding of locally administered programs are vital connections. The most dramatic example arises from the passage of Ballot Measure 5 in 1990. Before its passage, education was mainly funded locally, by the property tax through school districts. Since then, education has been mostly funded by the income tax driven state General Fund and has become the largest portion of the state budget.

Coordinated efforts address shared goals and result in good inter-governmental partnerships. Some example efforts include:

- Juvenile Crime Prevention.
- Community Corrections.
- Oregon Health Plan.
- Mental Health and Substance Abuse Services.
- Services to People with Developmental Disabilities.
- Salmon Initiatives.
- Gas Tax Revenue Sharing.

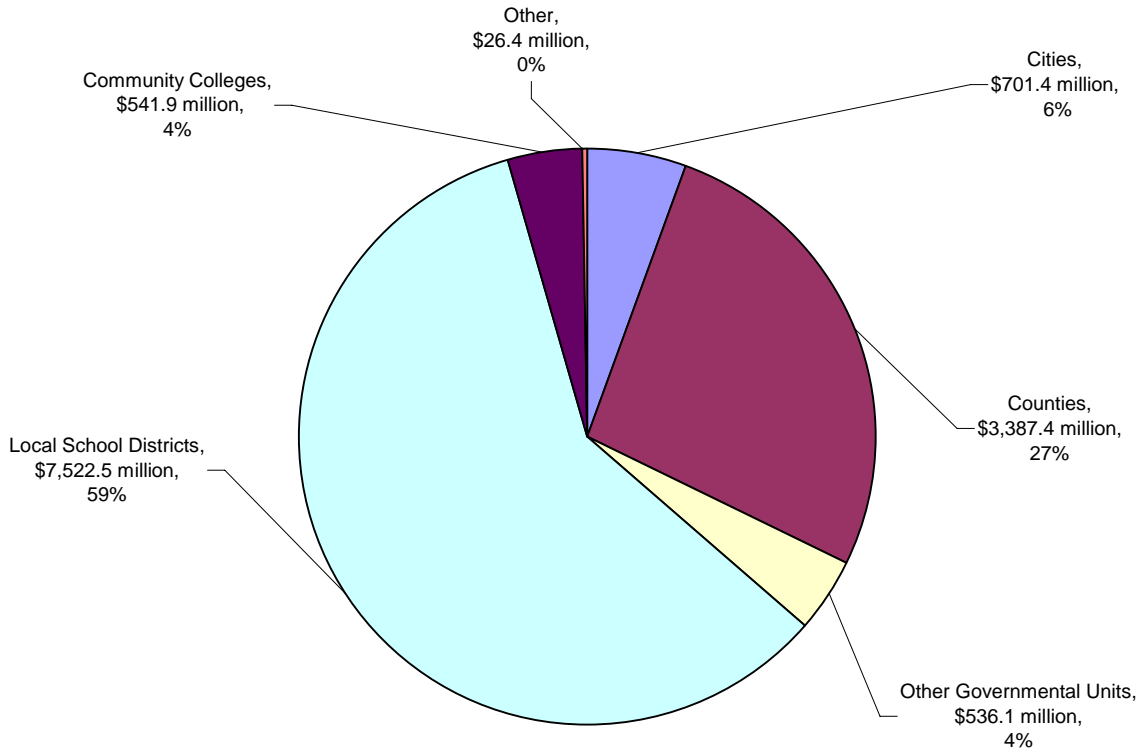
Miscellaneous

2009-11 State and Local Shared Services by Program Area Total: \$12.7 Billion



**2009-11 State and Local Shared Services
by Recipient**

Total: \$12.7 Billion



The property tax initiatives of the 1990s reinforced the link between the financial health of local governments and the state's economy. Local governments provide some basic services – such as police and fire protection, transportation, sewer, water, housing and educated workers – that businesses need to develop and thrive.

Miscellaneous

Budget Overview

There are three primary types of shared services between state and local government:

- Funds paid by state agencies to local governments for locally administered programs (primarily county human services, public education, etc.).
- Revenues collected by state agencies and shared with local governments (shared revenues) for the purpose of funding local government services, such as the gas tax.
- Services delivered by state agencies that benefit local governments, for example, directly funding local infrastructure projects.

Resources to non-governmental units, individuals and tax relief is not included.

The 2009-11 Legislatively Adopted Budget contains \$12.7 billion total funds in state and local shared services (see chart on previous page for specific program area distributions).

The following narrative provides a sampling of state and local shared services. It is not meant to be a complete documentation. Services are both direct and indirect. Indirect services are not directly reflected in state budgets. Individual agencies can be contacted for more information.

Administration Program Area

The Administration Program Area represents 9.0 percent of total shared services. Agency budgets apportion \$1.2 billion total funds to local government. Some examples of aid to local government are:

Department of Administrative Services. The department acts as the administrator for a number of funds distributed to cities and counties in Oregon. In the 2009-11 biennium, transfers of revenue total more than \$380 million, excluding Lottery Funds. The support includes cigarette, tobacco and amusement tax revenues received from the Department of Revenue, as well as liquor and beer and wine taxes from the Oregon Liquor Control Commission. Federal Funds are received from U.S. Land Sales, forest reserve rentals and leases, Taylor Grazing Act funds and mineral leases. Distributions to counties from video lottery proceeds pass through the Economic Development Fund.

Oregon Liquor Control Commission. A portion of liquor sales revenue, privilege tax revenue, and license fee revenue is transferred to local governments. Twenty percent of net liquor revenues and 10 percent of net privilege tax revenues are transferred to cities. Ten percent of net liquor revenues and five percent of net privilege tax revenues are transferred to counties. Fourteen percent of net liquor taxes and seven percent of net privilege tax revenues are transferred to city revenue sharing. For 2009-11, it is estimated that \$162.7 million will be transferred to local governments. This includes the transfer to local governments through the Department of Administrative Services for city revenue sharing.

Department of Revenue. The agency sends funds to counties from a variety of sources. A total of \$574.3 million will be distributed to counties during 2009-11. This includes local transit tax moneys. Also, funds for property tax assessors from the County Assessment Function Funding Account will help counties maintain their assessment and collection programs. General Fund special payments totaling \$5.3 million are also distributed to the counties. In addition, funds will be transferred to counties for taxes

Miscellaneous

deferred through the Senior Citizen Property Tax Deferral program. The department also collects and transfers revenues for programs such as the Electric Co-op and Private Rail Car programs.

Oregon State Library. The State Library provides resources to local governments in the form of Ready to Read grants totaling \$1.5 million General Fund and Library Services and Technology Act (LSTA) competitive grants totaling \$1.1 million Federal Funds. These grants are distributed to city, county and other libraries across the state.

Economic and Community Development Program Area

The Economic and Community Development Program Area includes one percent of total shared services and \$94.0 million total funds. Agencies in this area help provide economic and cultural enhancement. Some examples of shared services are:

Economic and Community Development Department. The department supports local infrastructure projects through technical assistance, grants, loans and bond financing. The recommended budget includes over \$34 million in Lottery Funds, Other Funds and Federal Funds for special payments to local government.

Employment Department. The agency contracts with organizations in local service delivery areas to provide child care resource and referral services to parents and businesses and to maintain a database of child care providers. Most of these contracts are with non-government entities, but the recommended budget includes \$2.3 million in Other Funds and Federal Funds for Special Payments to Local School Districts and Community Colleges.

Housing and Community Services Department. The approved budget provides approximately \$53 million as Special Payments to local government. The agency works with community development corporations, community action agencies, housing authorities, and local governments and school districts to expand affordable housing, revitalize rural and distressed communities and low-income utility assistance.

Department of Veterans' Affairs. The Department of Veterans Affairs budget includes \$3.6 million General Fund special payments to 34 county veterans' service organizations in a service delivery partnership with counties.

Education Program Area

The Education Program Area represents 64 percent or \$8 billion of all state resources to local government, more than any other program area. State aid to schools has grown significantly since Ballot Measure 5 amended the Oregon Constitution to reduce property taxes and required the state to replace property tax revenues lost by schools. The phase-in of Measure 5, as well as the replacement requirement, ended after the 1995-96 fiscal year. Measure 50, however, will continue to restrict the growth in property taxes, and the state has continued to provide increases in school funding. Some examples of shared services:

Department of Higher Education. OUS does not directly transfer funds to local governments. However, Oregon's universities provide a significant amount of assistance to local governments through their research and public service programs. For example, the Extension Service works with all 36 counties to provide

Miscellaneous

educational programs based on locally identified needs. A majority of Extension faculty are assigned to county locations. Extension Specialists are Oregon State University (OSU) faculty members who develop educational programs and serve as technical resources for county-delivered programs. Extension Agents are OSU faculty assigned to county field locations. Generally, counties provide office space and operating expenses, including support staff. Programs are delivered with the assistance of thousands of volunteers.

Department of Community Colleges and Workforce Development (CCWD). The majority of the budget for CCWD is funding for local governments. This funding consists of Community College Support Fund payments to local districts; distribution of the federal Workforce Investment Act funds to regional, county, or community service delivery agents; and distribution of state funding for local OYCC programs. Article XI-G bond revenues support community college Capital Construction projects. The legislatively adopted budget includes the transfer of the following amounts to local governments:

	General Fund	Other Funds	Federal Funds	Federal Funds Nonlimited
Counties		\$586,604	\$5,351,922	
Other Gov Units		\$928,140	\$60,722	\$5,968,831
Local School Districts	\$308,400			
Community Colleges	\$487,813,600	\$31,818,000	\$19,356,582	

Department of Education (ODE). Almost 95 percent of the budget for ODE is for services to local governments. This aid consists of the State School Fund payments to local education districts, as well as numerous Grant-in-Aid programs.

	General Fund	Lottery	Other Funds	Federal Funds
Other Gov Units			\$466,306	
Local School Districts	\$6,008,059,605	\$539,063,144	\$54,557,840	\$900,664,553
Community Colleges				\$1,512,428

Oregon Health and Science University. OHSU operates a number of programs and services that provide health care resources to Oregon's communities, including Area Health Education Centers, Community Development and Rehabilitation Centers, and others.

Oregon Student Assistance Commission. The budget includes \$162,381 General Fund to pay local school districts for 50 percent of the cost of ASPIRE program coordinators. ASPIRE provides training and technical assistance to Oregon high schools to implement and sustain a corps of volunteer advisors who help students understand their post-secondary options.

Human Services Program Area

The Human Services Program Area promotes health and safety. Agencies foster self-sufficiency and independence. State and local partnerships are vital in providing social supports. The program area

Miscellaneous

represents 10 percent of total shared services. The agencies provide \$1.31 billion total funds to local governments. Some examples of these services are:

Commission on Children and Families. The commission transfers over 81 percent of budgeted resources to the 36 counties for the delivery of locally based services. County commissioners oversee the commissions. The Governor's budget allocates a total of \$68.0 million (\$46.8 million General Fund) to counties. These funds are used for a variety of programs and support including Healthy Start, Relief Nurseries, Court-Appointed Special Advocates and childcare.

Department of Human Services. The department contracts with local government to provide a variety of mental health, developmental disability, public health and substance abuse services, as well as case management for seniors and people with disabilities. In addition, other local governmental units like the Area Agencies on Aging (long-term care system), school districts, local Commissions on Children and Families, community action agencies and cities also play key roles in providing or coordinating services. In total, DHS distributes almost \$1.3 billion to counties and other local governmental agencies, with \$378 million from the Health Services division and \$872 million from the Seniors and People with Disabilities division being the primary distributors.

Health Services. The Health Services division contracts with local governments to deliver a significant amount of state services. These contracts include mental health payments for county-based Mental Health Organizations, alcohol and drug abuse treatment services, communicable disease testing, parental/prenatal services and various other public health initiatives.

Seniors and People with Disabilities. The Seniors and People with Disabilities Services division contracts with local governments to deliver a significant amount of state services. The Developmental Disability program is managed through contracts with local brokerages and county offices. The senior and disabled services system is primarily managed through contracts with local Area Agencies on Aging.

Natural Resources Program Area

The Natural Resource Program Area represents one percent of total shared services. Agencies apportion \$153.6 million total funds to local governments.

Agencies in this program area manage, protect, and preserve Oregon's natural resources. This is done with the best interests of present and future generations in mind and is accomplished in conjunction with protecting a sound, diversified and sustainable economy. The Oregon Plan for Salmon and Watersheds is a cooperative endeavor among the state, local communities and the private sector. The agreement works toward improving and restoring salmon and steelhead runs, habitat and watershed health. Some examples of aid or shared services are:

Department of Agriculture. The budget includes \$2.2 million in Lottery Funds for distributions to various cities, counties and other local government entities for weed control activities.

Department of Energy. The department provides assistance to numerous local government entities through a variety of its programs. The department assists local government through the State Home Oil Weatherization Program and various tax credit programs. The department also provides for the coordination of emergency response activities for the Hanford and Columbia Generating Station, and for assistance in evaluating energy

Miscellaneous

facility sitting applications. Funds are also distributed to local schools for energy efficiency. The budget includes approximately \$1.6 million in Other Funds and Federal Funds for these payments to local government.

Department of Environmental Quality. The agency provides a subsidy to the Lane Regional Air Pollution Authority. It also provides grants to improve solid waste planning and recycling, and loans for sewage treatment infrastructure.

Forestry Department. The department manages some state forests for benefits to counties. These lands were transferred to the state in the earlier part of the 20th century. Revenues from these lands help support county operations and local school districts. Also, counties and schools receive a share of revenues from the harvesting of timber on forestland managed by the department on behalf of the State Land Board.

Department of Land Conservation and Development. Through its Grants program unit, the agency distributes funds to cities and counties. Grants are awarded to maintain, improve, and carry out comprehensive plans and land use regulations, and to assist local governments in meeting the statutory obligation for periodic review of those plans. For the 2009-11 biennium, distributions under this program are expected to total \$3.9 million total funds.

Division of State Lands. The department sends revenue through a transfer to the Department of Education; this revenue becomes part of the funding for primary and secondary public schools (Kindergarten through 12th grade).

Marine Board. The Marine Board provides resources to local government in three ways. First, the board assists local communities in submitting facility construction grant proposals for docks and boat ramps. Second, the board has staff engineers that work with the community to provide technical expertise. Finally, the Board provides direct assistance of \$10.4 million.

Oregon Parks & Recreation Department. The department operates grant programs that provide funding to counties and other local governments for recreation and historic preservation. Each grant program has specific eligibility requirements. Some are designed for county governments only; others can include cities, counties, metropolitan service districts, park and recreation districts and port districts.

There are six recreational grant programs, five of which distribute grants primarily for outdoor recreation purposes. Two of the five are pass-throughs using Federal Funds. The other grant program assists local governments in the creation or preservation of veterans and war memorials.

Other grant programs include various types of historic preservation and heritage-related projects such as historic trails, museums and cemeteries.

Parks recreational grants

- The County Opportunity Grant program (funding for recreational vehicle camping sites and funded through RV registration fees) distributes approximately \$1.1 million in grants.
- The All-Terrain Vehicle (ATV) program distributes about \$9.45 million in grants to local, state and federal entities. Grants are awarded for law enforcement and safety, acquisition and maintenance of trails and facilities, and other ATV-related purposes.

Miscellaneous

- The Local Government Grant Program provides approximately \$9.5 million to local governments for the acquisition and development of outdoor park grounds and facilities.
- The federal Recreational Trail Grant Program distributes approximately \$2.1 million in grants. The majority of the grant funds are used by local governments for non-motorized trails.
- The federal Land and Water Conservation Funds are used by local governments for acquisition and development of local parks. This program distributes approximately \$1.1 million in grants.
- Grants for veteran and war memorials are funded at \$250,000.

Parks historic preservation grants

- Grants for historic resource programs, historic trails and pioneer cemeteries are funded at about \$1.6 million.

Public Safety Program Area

The Public Safety Program Area provides four percent of all shared services with local government, or \$548.1 million total funds. Community Corrections funds nearly half of the full amount. Juvenile crime prevention is also a key area of cooperation among counties, the Commission on Children and Families and the Oregon Youth Authority.

Agencies in the public safety area are responsible for ensuring the safety of Oregon's people, property and natural resources. This is done through trained militia and law enforcement. It also includes prosecution and incarceration of juvenile and adult offenders. Some examples of shared services are:

Criminal Justice Commission. The Governor's budget includes \$5.8 million General Fund for distribution to counties to fund drug court grants. The budget also includes \$4.9 Federal Funds distributed to counties as part of the Justice Assistance Grant, Byrne Grant and Residential Substance Abuse Treatment Grant programs.

Department of Corrections. The Governor's budget includes \$236.1 million total funds for grants to counties for supervision of state felony offenders on parole, probation, and post-prison supervision, and for management of felony offenders sentenced to incarceration for 12 or fewer months. This amount includes about \$15 million in General Fund to support substance abuse treatment as required by Measure 57 (2008).

District Attorneys and Their Deputies. The Governor's budget includes \$456,835 General Fund for prosecutorial assistance, which may be used for deputy district attorney support, witness fees, or other relevant expenses.

Department of Justice. The department will transfer about \$11.5 million total funds to cities and counties for crime victim assistance. These funds are from the Criminal Fine and Assessment Account, penalties levied against defendants who were found guilty of committing certain crimes by the courts. Federal Funds are also part of the total pass through for victims.

An additional \$3.3 million Federal Funds are expended, primarily to counties, for High Intensity Drug Trafficking Area programs and drug enforcement coordination activities.

Miscellaneous

The department also distributes \$14.6 million Federal Funds and \$4.6 million Other Funds to counties to fund the District Attorney (DA) cost of the Child Support Program. For the 2009-11 biennium, the department will also transfer \$2.6 million General Fund to the DAs to offset a funding reduction from passage of the federal Deficit Reduction Act of 2005.

In addition, \$2.9 million Other Funds are transferred to DAs for work related to the juvenile dependency hearings.

Oregon Military Department. The Oregon Military Department provides a variety of services to local government during state emergencies. National Guard members assist in the design and construction of public improvement projects as part of their training activities. The 9-1-1, federal emergency planning and management grants and homeland security grants will be distributed from the department. As a result, the department total is \$59.4 million for counties and \$61.4 million for cities.

Department of State Police. Payments include Medical Examiner payments for autopsy services and State Fire Marshal distributions for hazardous materials incident response teams. The State Police total is \$234,705 to counties and other local entities.

Oregon Youth Authority (OYA). OYA provides funds to juvenile departments to purchase services designed to prevent youth from re-offending and to provide focused gang-related programs. The amount is \$23.2 million General Fund.

Board of Parole and Post-Prison Supervision. The board has the responsibility for parole violation hearings throughout the state. In some cases, counties conduct their own hearings with partial support funding provided under intergovernmental agreements with the board. The budget includes funds to reimburse counties for parole violation hearings.

Department of Public Safety Standards and Training (DPSST). DPSST certifies and trains city and county police officers and state and local corrections, parole and probation, telecommunications and emergency medical dispatchers. It also certifies and provides training for volunteer and professional firefighters. The recommended budget covers continued provision of these services, but does not include revenue transfers or special payments to local governments.

Transportation Program Area

The Transportation Program Area distributions make up 10 percent of total shared services, or \$1.2 billion total funds. Some examples of these services to local government are:

Department of Transportation. Cities and counties receive revenue for highway construction. The funds received are Federal Funds, in addition to a portion of the fuels tax, weight-mile tax and driver licensing fees. Identified in the Governor's Job and Transportation Act of 2009, alone, is over \$136 million in Other Funds for cities and \$204 million in Other Funds for counties.

Miscellaneous

STATE AND LOCAL SHARED SERVICES BY EXPENDITURES AND REVENUES RECIPIENT AND FUND TYPE

<i>RECIPIENT</i>	<i>FUND TYPE</i>	<i>2005-07 ACTUALS</i>	<i>2007-09 LEGISLATIVELY APPROVED</i>	<i>2009-11 GOVERNOR'S RECOMMENDED</i>
Cities				
	General Fund	1,613,825	2,445,807	2,290,249
	Lottery Funds	4,796,675	4,160,353	3,762,842
	Other Funds	49,557,163	81,632,394	87,321,466
	Federal Funds	62,439,004	76,309,050	67,217,704
	Total	118,406,667	164,547,604	160,592,261
Counties				
	General Fund	582,188,693	804,719,104	771,707,268
	Lottery Funds	10,730,097	10,954,385	11,261,108
	Other Funds	162,279,667	157,482,351	197,980,845
	Federal Funds	569,624,007	726,383,130	712,233,645
	Total	1,324,822,464	1,699,538,970	1,693,182,866
Other Governmental Units				
	General Fund	49,392,330	64,547,981	62,092,304
	Lottery Funds	14,759,452	18,563,530	12,492,939
	Other Funds	192,098,094	288,082,642	286,998,127
	Federal Funds	117,376,174	168,818,599	174,551,252
	Total	373,626,050	540,012,752	536,134,622
Local School Districts				
	General Fund	4,986,620,225	5,728,729,613	6,008,530,386
	Lottery Funds	447,302,659	654,142,231	539,063,144
	Other Funds	124,312,055	128,649,164	70,150,670
	Federal Funds	885,100,317	880,567,236	904,746,909
	Total	6,443,335,256	7,392,088,244	7,522,491,109
Community College Districts				
	General Fund	432,036,580	502,524,326	487,813,600
	Lottery Funds	3,024,297	1,000,000	0
	Other Funds	79,234,119	88,641,801	33,095,599
	Federal Funds	38,860,487	23,206,746	20,956,630
	Total	553,155,483	615,372,873	541,865,829
Transfer to Cities				
	General Fund	0	0	0
	Lottery Funds	0	0	0
	Other Funds	364,849,022	381,276,553	540,850,278
	Federal Funds	0	0	0
	Total	364,849,022	381,276,553	540,850,278
Transfer to Counties				
	General Fund	0	0	0
	Lottery Funds	37,173,723	45,182,914	44,442,726
	Other Funds	1,077,391,160	1,117,370,607	1,333,615,220
	Federal Funds	0	291,224,877	316,177,100
	Total	1,114,564,883	1,453,778,398	1,694,235,046
Transfer to Other				
	Lottery Funds	28,261	0	0
	Other Funds	37,196,836	31,382,014	26,408,114
	Federal Funds	0	3,900,840	0
	Total	37,225,097	35,282,854	26,408,114
TOTALS				
	General Fund	6,051,851,653	7,102,966,831	7,332,433,807
	Lottery Funds	517,815,164	734,003,413	611,022,759
	Other Funds	2,086,918,116	2,274,517,526	2,576,420,319
	Federal Funds	1,673,399,989	2,170,410,478	2,195,883,240
	Total	\$10,329,984,922	\$12,281,898,248	\$12,715,760,125