

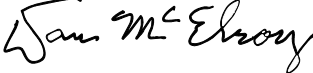


**State of Minnesota  
Department of Finance**

400 Centennial Building  
658 Cedar Street  
St. Paul, Minnesota 55155  
Voice: (651) 296-5900  
Fax: (651) 296-8685  
TTY: 1-800-627-3529

March 25, 2003

**To:** Senator John Hottinger  
Senator Richard Cohen  
Senator Lawrence Pogemiller  
Representative Steve Sviggum  
Representative Jim Knoblach  
Representative Ron Abrams

**FROM:** Dan McElroy  
Commissioner 

**SUBJECT:** Supplemental Budget Update #2

The purpose of this letter is to officially transmit technical corrections and adjustments to the financial statements issued with the Governor's FY 2004-05 proposed budget. The information updates the Governor's budget for the impact of technical corrections to the general fund statements and detail related to the February forecast and the proposed budget. These adjustments reflect no substantive change to the Governor's recommendations.

We are providing this updated information so you will be able to consider budget targets based upon a common set of numbers. The errors and corrections have been identified by legislative fiscal and Finance staffs reviewing the detail of the Governor's budget.

The net impact of these corrections adds \$3.8 million to the projected ending balance in the Governor's budget for FY 2004-05 – increasing it from \$6.9 million to \$10.7 million. The change in FY 2006-07 planning estimates is less than \$1 million per year. The impact of these corrections is summarized below:

<b>FY 2004-5 Budget (\$ in millions)</b>	<b><u>Budget</u> <u>Update 1</u></b>	<b><u>Changes</u> <u>Update 2</u></b>	<b><u>Revised</u> <u>Budget</u></b>
<b>Balance from FY 2003</b>	\$178.8	\$ - 0 -	\$178.8
<b>Revenues</b>	28,381.3	1.6	28,382.9
<b>Spending</b>	28,023.2	(2.2)	28,021.0
<b>Reserves</b>	530.0	- 0 -	530.0
<b><i>Ending Balance</i></b>	\$6.9	\$3.8	\$10.7

There are three attachments to this letter. The first is a single page displaying corrections by revenue and expenditure item and fiscal year. The second is a set of three fiscal summaries that display the updated Governor's general fund budget by fiscal year for FY 2004-05, a comparison to the February forecast, and updated FY 2006-07 planning estimates. Finally, four revised budget pages are included for local government aids. These pages have been updated with corrected numbers.

Individual agency staffs, along with Finance executive budget officers, are prepared to answer questions you may have on the changes. As has been past practice, please consider only changes that are submitted under my signature as valid revisions to the Governor's proposals.

**Attachments**

cc: Finance and Appropriation Chairs  
Mark Misukanis  
Bill Marx

# Corrections to Governor's Supplemental Recommendations

## General Fund

(\$ in thousands)

	FY 2004	FY 2005	2004-05	FY 2006	FY 2007	2006-07
<b>Revenues:</b>						
JOBZ Tax Free Zones (was positive rev)	0	0	0	(4,010)	(4,060)	(8,070)
MN Future Res redirect 2 cents/pk (redistr)	[(210)]	[(210)]	[(420)]	[(208)]	[(208)]	[(416)]
Cig Tax Dedic to UofM/Health (redistribute)	[(1,475)]	[(1,319)]	[(2,794)]	[(1,164)]	[(1,009)]	[(2,173)]
Sales Tax Delay repeal of June accel	(200)	200	0	300	300	600
JOBZ Tax Free Zones correction	0	900	900	(20)	(1,230)	(1,250)
Undedic State Fair Admission correction	0	0	0	100	100	200
Balance from Health Care Access Fund	0	712	712	0	0	0
Health Care Access Fund revenues	0	0	0	(16,190)	(17,509)	(33,699)
DPS Transfer/MV Transfer Fee correction	(67)	(12)	(79)	3	3	6
State Auditor Dept Earnings (incl in fcst)	[593]	[1,111]	[1,704]	[1,111]	[1,111]	[2,222]
<b>Subtotal Revenue</b>	<b>(267)</b>	<b>1,800</b>	<b>1,533</b>	<b>(23,827)</b>	<b>(26,456)</b>	<b>(50,283)</b>
<b>Expenditures:</b>						
UofM Coleraine (double-counted)	(940)	(1,320)	(2,260)	(1,500)	(1,500)	(3,000)
Health Care Access Fund spending	0	0	0	(16,189)	(17,509)	(33,698)
Corrections Dept double-bunking	0	0	0	(5,344)	(7,838)	(13,182)
Disparity Red Aid non-school	0	(2)	(2)	0	0	0
HACA Basic non-school	0	(64)	(64)	0	0	0
Regional Transit Bd Levy Red	0	0	0	(2)	0	(2)
Crim Justice Aid Admin	0	(5)	(5)	(16)	(29)	(45)
Low Income Housing Aid	3	0	3	0	0	0
Lincoln County Aid	(3)	0	(3)	0	0	0
Local Polic/Fire Amort Aid	0	0	0	(457)	(457)	(914)
Debt Svc Maximum effort (forecast correction)	86	0	86	0	0	0
<b>Subtotal Expenditures</b>	<b>(854)</b>	<b>(1,391)</b>	<b>(2,245)</b>	<b>(23,508)</b>	<b>(27,333)</b>	<b>(50,841)</b>
<b>Net Total</b>	<b>587</b>	<b>3,191</b>	<b>3,778</b>	<b>(319)</b>	<b>877</b>	<b>558</b>

\* Bracketed items are corrections to detailed allocations that have no net impact on the ending balance.

# Governor's Proposed Budget

**FY 2004-05 Biennium**

(\$ in thousands)

	Gov Suppl Rec FY 2004	Gov Suppl Rec FY 2005	Gov Suppl Rec FY 2004-05
<b><u>Actual &amp; Estimated Resources</u></b>			
Balance Forward From Prior Year	178,813	442,958	178,813
Current Resources:			
Tax Revenues	12,185,120	13,091,649	25,276,769
Non-Tax Revenues	568,912	589,142	1,158,054
Dedicated Revenue	73,736	78,201	151,937
Transfers In	37,644	38,184	75,828
Prior Year Adjustments	10,100	10,100	20,200
Budget Changes - Taxes	217,875	34,038	251,913
Budget Changes - Non-Taxes	1,145,366	302,799	1,448,165
Subtotal-Current Resources	<u>14,238,753</u>	<u>14,144,113</u>	<u>28,382,866</u>
<b>Total Resources Available</b>	<b><u>14,417,566</u></b>	<b><u>14,587,071</u></b>	<b><u>28,561,679</u></b>
<b><u>Actual &amp; Estimated Spending</u></b>			
E-12 Education	6,318,267	6,259,250	12,577,517
Property Tax Recog/Payment Change	(345,962)	(13,782)	(359,744)
Property Tax Aids & Credits	1,408,153	1,226,302	2,634,455
Higher Education	1,281,558	1,270,898	2,552,456
Health & Human Services	3,539,109	3,470,876	7,009,985
Environment & Agriculture	211,054	207,806	418,860
Economic Development	160,907	159,646	320,553
Transportation	80,099	80,955	161,054
Criminal Justice	682,042	704,549	1,386,591
State Government	271,070	268,042	539,112
Debt Service & Borrowing	307,231	351,424	658,655
Estimated Cancellations	0	(5,000)	(5,000)
<b>Subtotal Expenditures &amp; Transfers</b>	<b><u>13,913,528</u></b>	<b><u>13,980,966</u></b>	<b><u>27,894,494</u></b>
Dedicated Expenditures	61,080	65,425	126,505
<b>Total Expenditures &amp; Transfers</b>	<b><u>13,974,608</u></b>	<b><u>14,046,391</u></b>	<b><u>28,020,999</u></b>
<b>Balance Before Reserves</b>	<b><u>442,958</u></b>	<b><u>540,680</u></b>	<b><u>540,680</u></b>
Budget Reserve	300,000	530,000	530,000
<b>Budgetary Balance</b>	<b><u>142,958</u></b>	<b><u>10,680</u></b>	<b><u>10,680</u></b>

**Governor's Proposed Budget  
Compared to February 2003 Forecast  
FY 2004-05 Biennium  
(\$ in thousands)**

	2-03 Fcst Update FY 2004-05	Gov Suppl Rec FY 2004	Gov Suppl Rec FY 2005	Gov Suppl Rec FY 2004-05	Gov vs Fcst Update FY 2004-05
<b><u>Actual &amp; Estimated Resources</u></b>					
Balance Forward From Prior Year	(11,984)	178,813	442,958	178,813	190,797
Current Resources:					
Tax Revenues	25,276,769	12,185,120	13,091,649	25,276,769	0
Non-Tax Revenues	1,158,054	568,912	589,142	1,158,054	0
Dedicated Revenue	151,937	73,736	78,201	151,937	0
Transfers In	75,828	37,644	38,184	75,828	0
Prior Year Adjustments	20,200	10,100	10,100	20,200	0
Budget Changes - Taxes	0	217,875	34,038	251,913	251,913
Budget Changes - Non-Taxes	0	1,145,366	302,799	1,448,165	1,448,165
Subtotal-Current Resources	26,682,788	14,238,753	14,144,113	28,382,866	1,700,078
<b>Total Resources Available</b>	<b>26,670,804</b>	<b>14,417,566</b>	<b>14,587,071</b>	<b>28,561,679</b>	<b>1,890,875</b>
<b><u>Actual &amp; Estimated Spending</u></b>					
E-12 Education	12,797,802	6,318,267	6,259,250	12,577,517	(220,285)
Property Tax Recog/Payment Change	(2,969)	(345,962)	(13,782)	(359,744)	(356,775)
Property Tax Aids & Credits	3,278,561	1,408,153	1,226,302	2,634,455	(644,106)
Higher Education	2,913,208	1,281,558	1,270,898	2,552,456	(360,752)
Health & Human Services	7,799,932	3,539,109	3,470,876	7,009,985	(789,947)
Environment & Agriculture	513,627	211,054	207,806	418,860	(94,767)
Economic Development	388,948	160,907	159,646	320,553	(68,395)
Transportation	182,272	80,099	80,955	161,054	(21,218)
Criminal Justice	1,524,986	682,042	704,549	1,386,591	(138,395)
State Government	598,120	271,070	268,042	539,112	(59,008)
Debt Service & Borrowing	673,650	307,231	351,424	658,655	(14,995)
Estimated Cancellations	(10,000)	0	(5,000)	(5,000)	5,000
<b>Subtotal Expenditures &amp; Transfers</b>	<b>30,658,137</b>	<b>13,913,528</b>	<b>13,980,966</b>	<b>27,894,494</b>	<b>(2,763,643)</b>
Dedicated Expenditures	151,937	61,080	65,425	126,505	(25,432)
<b>Total Expenditures &amp; Transfers</b>	<b>30,810,074</b>	<b>13,974,608</b>	<b>14,046,391</b>	<b>28,020,999</b>	<b>(2,789,075)</b>
<b>Balance Before Reserves</b>	<b>(4,139,270)</b>	<b>442,958</b>	<b>540,680</b>	<b>540,680</b>	<b>4,679,950</b>
Budget Reserve	55,300	300,000	530,000	530,000	474,700
<b>Budgetary Balance</b>	<b>(4,235,048)</b>	<b>142,958</b>	<b>10,680</b>	<b>10,680</b>	<b>4,245,728</b>

**Governor's Proposed Budget**  
**FY 2006-07 Biennium**  
(\$ in thousands)

	Gov Suppl Rec FY 2006	Gov Suppl Rec FY 2007	Gov Suppl Rec FY 2006-07
<b><u>Actual &amp; Estimated Resources</u></b>			
Balance Forward From Prior Year	540,680	743,956	540,680
Current Resources:			
Tax Revenues	13,795,258	14,364,508	28,159,766
Non-Tax Revenues	601,435	606,043	1,207,478
Dedicated Revenue	77,947	78,694	156,641
Transfers In	38,524	38,643	77,167
Prior Year Adjustments	10,100	10,100	20,200
Budget Changes - Taxes	446,179	481,517	927,696
Budget Changes - Non-Taxes	135,165	140,334	275,499
Subtotal-Current Resources	15,104,608	15,719,839	30,824,447
<b>Total Resources Available</b>	<b>15,645,288</b>	<b>16,463,795</b>	<b>31,365,127</b>
<b><u>Actual &amp; Estimated Spending</u></b>			
E-12 Education	6,225,020	6,210,650	12,435,670
Property Tax Recog/Payment Change	(21,825)	(19,091)	(40,916)
Property Tax Aids & Credits	1,374,629	1,382,238	2,756,867
Higher Education	1,268,500	1,268,500	2,537,000
Health & Human Services	4,181,971	4,400,517	8,582,488
Environment & Agriculture	205,974	203,651	409,625
Economic Development	159,774	159,646	319,420
Transportation	81,080	82,085	163,165
Criminal Justice	731,677	736,184	1,467,861
State Government	265,568	268,364	533,932
Debt Service & Borrowing	363,737	381,709	745,446
Estimated Cancellations	0	(5,000)	(5,000)
<b>Subtotal Expenditures &amp; Transfers</b>	<b>14,836,105</b>	<b>15,069,453</b>	<b>29,905,558</b>
Dedicated Expenditures	65,227	65,436	130,663
<b>Total Expenditures &amp; Transfers</b>	<b>14,901,332</b>	<b>15,134,889</b>	<b>30,036,221</b>
<b>Balance Before Reserves</b>	<b>743,956</b>	<b>1,328,906</b>	<b>1,328,906</b>
Budget Reserve	530,000	530,000	530,000
<b>Budgetary Balance</b>	<b>213,956</b>	<b>798,906</b>	<b>798,906</b>

**Summary of Intergovernmental Aids (General Fund)**

dollars in \$000s

	FY 2001	FY 2002	FY 2003 Governor Supp Rec	FY 04 Governor Supp Rec	FY 05 Governor Supp Rec
<b>Total</b>	<b>1,722,792</b>	<b>1,779,747</b>	<b>1,598,932</b>	<b>1,420,383</b>	<b>1,238,709</b>
<b>Individuals</b>	<b>184,790</b>	<b>195,154</b>	<b>219,031</b>	<b>270,213</b>	<b>284,042</b>
RENTERS CREDIT	115,389	118,961	129,996	134,941	137,891
PROPERTY TAX REFUND	68,189	72,851	87,949	117,055	129,962
PROPERTY TAX REFUND - TARGETED	1,163	3,293	1,036	14,400	11,800
USED OIL & FILTER REFUND	49	49	50	-	-
FOREST LAND CREDIT PROGRAM	-	-	-	3,817	4,389
<b>School</b>	<b>471,809</b>	<b>490,746</b>	<b>118,595</b>	<b>83,449</b>	<b>82,852</b>
RESIDENTIAL HMSTD MV CREDIT	-	-	57,658	68,883	68,100
EDUCATION HOMESTEAD CREDIT	387,811	404,992	41,257	305	34
DISPARITY REDUCTION AID	10,365	10,393	7,518	8,480	8,696
EDUCATION AGRICULTURAL CREDIT	41,381	54,199	5,512	-	-
AGRIC HMSTD MV CREDIT	-	-	3,198	4,857	5,062
HMSTD AGR CREDIT AID (HACA)	29,655	18,333	1,720	-	-
ATTACHED MACHINERY AID	836	836	810	-	-
BORDER CITY CREDIT	1,199	1,423	358	368	422
TACONITE AID REIMBURSEMENT	561	561	561	533	533
DISASTER CREDIT	-	8	3	23	5
ENTERPRISE ZONE CREDIT	1	1	-	-	-
<b>County, City, Town &amp; Special Districts</b>	<b>1,034,957</b>	<b>1,055,911</b>	<b>1,224,515</b>	<b>1,034,078</b>	<b>840,113</b>
LOCAL GOVERNMENT AID (LGA)	394,939	411,926	564,991	466,063	352,616
RESIDENTIAL MV CREDIT	-	-	257,927	231,137	208,172
HOMESTEAD AGR CREDIT AID (HACA)	471,634	470,327	207,461	134,471	18,641
AID TO POLICE & FIRE (Pension)	59,391	56,228	63,272	68,533	74,948
CRIMINAL JUSTICE AID	29,411	30,575	31,600	32,476	-
FAMILY PRESERVATION AID	21,721	22,644	23,406	23,991	-
PERA AID (Pension)	14,774	14,586	14,586	14,586	14,586
AGRICULTURAL MV CREDIT	-	-	14,354	18,089	18,089
<i>DNR-PILT (appr - DNR, exp - DOR)</i>	-	11,779	12,053	12,230	12,407
DISPARITY REDUCTION AID	13,022	13,015	9,924	10,924	11,024
POLICE & FIRE AMORTIZATION (Pension)	9,461	11,062	9,288	9,252	7,883
SUPPLEMENTAL TACONITE AID	559	570	4,768	4,887	5,009
WASHBURN-CROSBY PROJECT	-	-	2,600	-	-
ATTACHED MACHINERY AID	2,382	2,382	2,382	-	-
BORDER CITY CREDIT	3,419	3,970	2,760	4,147	4,559
TIF DEFICIT AID	1,020	1,988	35	-	-
FLOOD RELIEF-PROPERTY TAX AID	-	-	157	-	-
INDIAN CASINO COUNTY AID	734	693	693	693	693
PUBLIC DEFENDER COSTS	-	285	480	492	500
LOW INC HOUSING AID	614	1,604	1,646	1,843	-
SENIOR DEFFERAL	-	93	124	189	236
DISASTER CREDIT	-	26	8	75	-
COUNTY NEED CAPACITY AID	-	-	-	-	110,750
REGIONAL TRANSIT BOARD AID	1,864	2,154	-	-	-
FARM AID	9	1	-	-	-
CHARITY CARE AID	10,000	-	-	-	-
ENTERPRISE ZONE CREDIT	3	3	-	-	-
<b>Non Aid Items in Fund Balance Category</b>	<b>31,236</b>	<b>37,936</b>	<b>36,791</b>	<b>32,643</b>	<b>31,702</b>
POLITICAL CONTRIBUTION REFUND	5,198	4,485	5,000	2,334	1,600
ORE PROD TAX REPLACEMENT AID	-	12,967	7,291	7,659	7,345
TAX REFUND INTEREST	26,038	20,484	24,500	22,500	22,700
TAX FREE ZONES (Agency Appr)	-	-	-	150	57

# LOCAL GOVERNMENT AIDS

Change Item: CITY AID REDUCTION AND REFORM

## Relationship to Base Budget

	2004 Base Budget	2004 Governor's Rec	Change	2005 Base Budget	2005 Governor's Rec	Change
<b>Cities</b>						
AID TO LOCAL GOVERNMENT	586,849	466,063	(120,786)	607,616	352,616	(255,000)
RESIDENTIAL HMSTD MV CREDIT	87,407	67,464	(19,943)	84,139	45,139	(39,000)
AID TO POLICE & FIRE (Pension)	54,566	54,566	-	59,528	59,528	-
LOCAL P&F AMORT AID (Pension)	8,795	8,795	-	7,426	7,426	-
PERA AID (Pension)	5,352	5,352	-	5,352	5,352	-
LOW INC HOUSING AID	1,843	1,843	-	-	-	-
BORDER CITY CREDIT	1,099	1,099	-	1,209	1,209	-
LOCAL P&F AMORT (Vol Fire Pension)	457	457	-	457	457	-
AGRIC HMSTD MV CREDIT	258	258	-	258	258	-
DISASTER CREDIT	26	26	-	-	-	-
	<b>746,652</b>	<b>605,923</b>	<b>(140,729)</b>	<b>765,985</b>	<b>471,985</b>	<b>(294,000)</b>
			-18.8%			-38.4%

The table above shows how all of the city aids categorized as Intergovernmental aids are affected in both years of the biennium by the Governor's recommendation. The table below puts the Governor's recommendation into the overall context of the city's total revenues and total budget.

### Governor's Proposed CY 2003 City Aid Reduction As a Percent of Total City Revenues (OSA)

Percent Change	Cities	
	Number	Percent
Less than 1.0%	18	2.1%
1.0% --- 3.5%	119	14.0%
3.5% --- 5.0%	554	64.9%
At 5.0% cap	162	19.0%
Total	853	100.0%

**Average -- 3.8% of total revenues**

### Governor's Proposed CY 2004 City Aid Reduction As a Percent of Total City Revenues (OSA)

Percent Change	Cities	
	Number	Percent
Less than 3.0%	65	7.6%
3.0% --- 5.0%	54	6.3%
5.0% --- 8.0%	524	61.4%
8.0% --- 9.5%	20	2.3%
At 9.0% cap	190	22.3%
Total	853	100.0%

**Average -- 7.4% of total revenues**

# LOCAL GOVERNMENT AIDS

## Change Item: COUNTY AIDS REDUCTION AND REFORM

### Relationship to Base Budget

	2004 Base Budget	2004 Governor's Rec	Change	2005 Base Budget	2005 Governor's Rec	Change
<b>Counties</b>						
HOMESTEAD AGR CREDIT AID-HACA	197,100	134,471	(62,629)	140,205	18,641	(121,564)
RESIDENTIAL HMSTD MV CREDIT	142,478	142,478	-	142,842	142,842	-
CRIMINAL JUSTICE AID	32,476	32,476	-	33,282	-	(33,282)
FAMILY PRESERVATION AID	23,991	23,991	-	24,591	-	(24,591)
AGRIC HMSTD MV CREDIT	13,034	13,034	-	13,034	13,034	-
AID TO POLICE & FIRE (Pension)	12,578	12,578	-	13,899	13,899	-
DNR-PILT ( <i>appr- DNR, exp - DOR</i> )	12,230	12,230	-	12,407	12,407	-
DISPARITY REDUCTION AID	10,212	10,212	-	10,282	10,282	-
PERA AID (Pension)	8,446	8,446	-	8,446	8,446	-
SUPPLEMENTAL TACONITE AID	4,887	4,887	-	5,009	5,009	-
ATTACHED MACHINERY AID	2,382	-	(2,382)	2,382	-	(2,382)
BORDER CITY CREDIT	2,200	2,200	-	2,420	2,420	-
INDIAN CASINO COUNTY AID	693	693	-	693	693	-
PUBLIC DEFENDER COSTS	492	492	-	505	505	-
SENIOR DEFFERAL	189	189	-	236	236	-
DISASTER CREDIT	49	49	-	-	-	-
COUNTY NEED CAPACITY AID	-	-	-	-	110,750	110,750
OUT OF HOME PLACEMENT AID	-	-	-	53,313	-	(53,313)
	<b>463,437</b>	<b>398,426</b>	<b>(65,011)</b>	<b>463,546</b>	<b>339,164</b>	<b>(124,382)</b>
			-14.0%			-26.8%

The table above shows how all of the county aids categorized as Intergovernmental aids are affected in both years of the biennium by the Governor's recommendation. The table below puts the Governor's recommendation into the overall context of the county's total revenues and total budget.

#### Governor's Proposed CY 2003 City Aid Reduction As a Percent of Total County Revenues (OSA)

Percent Change	Cities	
	Number	Percent
Less than 1.0%	5	5.7%
1.0% --- 2.0%	80	92.0%
At 2.0% cap	2	2.3%
Total	87	100.0%

**Average -- 1.6% of total revenues**

#### Governor's Proposed CY 2004 City Aid Reduction As a Percent of Total County Revenues (OSA)

Percent Change	Cities	
	Number	Percent
Less than 2.0%	6	6.9%
2.0% --- 3.0%	47	54.0%
At 3.0% cap	34	39.1%
Total	87	100.0%

**Average -- 2.8% of total revenues**



# LOCAL GOVERNMENT AIDS

Change Item: TOWN and SPECIAL DISTRICT AID REDUCTION

## Relationship to Base Budget

### Townships:

	2004 Base Budget	2004 Governor's Rec	Change	2005 Base Budget	2005 Governor's Rec	Change
<b>Townships</b>						
RESIDENTIAL MV CREDIT	13,627	10,727	(2,900)	13,759	9,359	(4,400)
AGRIC HMSTD MV CREDIT	4,376	4,376		4,376	4,376	
DISPARITY REDUCTION AID	712	712		742	742	
AID TO POLICE & FIRE (Pension)	466	466		500	500	
PERA AID (Pension)	42	42		42	42	
	<b>19,223</b>	<b>16,323</b>	<b>(2,900)</b>	<b>19,419</b>	<b>15,019</b>	<b>(4,400)</b>
			-15.1%			-22.7%

### Special Districts

	2004 Base Budget	2004 Governor's Rec	Change	2005 Base Budget	2005 Governor's Rec	Change
<b>Special Districts</b>						
RESIDENTIAL HMSTD MV CREDIT	12,868	10,468	(2,400)	13,732	10,832	(2,900)
AID TO POLICE & FIRE	923	923	-	1,021	1,021	-
BORDER CITY CREDIT	848	848	-	930	930	-
PERA AID (Pension)	746	746	-	746	746	-
AGRIC HMSTD MV CREDIT	421	421	-	421	421	-
	<b>15,806</b>	<b>13,406</b>	<b>(2,400)</b>	<b>16,850</b>	<b>13,950</b>	<b>(2,900)</b>
			-15.2%			-17.2%