MINNESOTA BIENNIAL BUDGET

2020 - 2021

Departmental Earnings Summary

February 2019

2020-21 Departmental Earnings Report

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These reports consist of a report for each group of departmental earnings identified and reported by the agency. Each departmental earnings group report consists of three sections:

- Short description and purpose of the departmental earnings group
- Fiscal information
- Supporting information

These reports are available on the Minnesota Management and Budget website: https://mn.gov/mmb/budget/current-budget/governors-budget-recommendations/

Departmental Earnings

Introduction

Definition and purpose

Departmental earnings are defined[1] as any charge for goods and services and any regulatory, licensure, or other similar charges levied by a state agency and paid by individuals, businesses, or other non-state entities. It does not include charges between agencies. The purpose of the report is to show whether fees and charges defined as a departmental earning are recovering the cost of the activity for which they are collected.

Departmental earnings must be reviewed in even-numbered years to provide for a structured review and to allow for agency input in the fee setting process as set forth in state statute[2]. All fee changes, i.e., new fees, fee increases and fee decreases must be shown as change items in the biennial budget.

Cost recovery statutory requirements

All fees must be set at a level that neither significantly over recovers nor under recovers costs[3]. Such costs are to include direct services and overhead costs, unless otherwise provided by law. Statute further requires that recovery of costs be limited to deficits incurred two fiscal years immediately preceding the setting, adjustment or authorization of the departmental earning.

Report format

The departmental earnings report, similar to agency biennial budget documents, displays:

- Actual earnings and expenditures for fiscal year 2017 and 2018.
- Budgeted receipts and expenditures from the budget system for fiscal year 2019, as of November 30, 2018, which was prepared for developing the 2020-21 biennial budget. Agencies may have made additional financial decisions since then; these decisions include potential changes to departmental earnings estimates.
- Current law receipts and expenditures for fiscal years 2020 and 2021.
- Governor's recommendations for fiscal years 2020 and 2021.

All dollar amounts are expressed to the nearest thousand.

The departmental earnings report includes three parts:

Part one: A statewide departmental earnings summary, which includes:

Fiscal reports aggregated as follows:

- Table one: All departmental earnings by revenue type
- Table two: All departmental earnings by bill area
- Table three: All departmental earnings by fund, non-dedicated and dedicated
- Table four: All departmental earnings by agency

[1] Minnesota Statute 16A.1285, subdivision 2
[2] Minnesota Statutes section 16A.1283
[3] Minnesota Statute 16A.1285, subdivision 2

A short glossary explaining terms like fund, fund type, revenue class, and departmental earnings group.

Part two: a detailed listing of departmental earnings by agency by group. The departmental earnings group names have an asterisk next to each group when a fee change is being recommended.

Part three: agency departmental earnings group reports

These reports consist of a report for each group of departmental earnings identified and reported by the agency.

Departmental Earnings
Table One: Departmental Earnings by Revenue Class
(Dollars in Thousands)

Revenue Class	FY 2017 Actual	FY 2018 Actual	FY 2019 Estimate	FY 2020 Base	FY 2021 Base	FY 2020 Governor's Recommendation	FY 2021 Governor's Recommendation	Percent Change, FY18 - 19 to base	Percent Change Base to Governor's Recommendation	Percent of Total FY 2020-21
Departmental Services	444,133	473,968	466,619	464,634	471,789	471,250	485,234	-0.4%	2.1%	33.9%
Departmental Sales	43,910	56,914	54,294	53,215	53,152	53,215	53,152	-4.4%	0.0%	3.8%
Licenses & Fees	665,266	611,320	599,340	605,073	597,171	665,184	658,061	-0.7%	10.1%	46.8%
Departmental Penalties	12,785	7,453	4,465	4,466	4,475	4,466	4,475	-25.0%	0.0%	0.3%
Care & Hospitalization	212,656	220,482	210,875	212,181	213,506	213,964	215,513	-1.3%	0.9%	15.2%
Total	**1,378,751**	**1,370,139**	**1,335,593**	**1,339,569**	**1,340,093**	**1,408,079**	**1,416,435**	**-1.0%**	**5.4%**	**100.0%**

Notes:

(1) This statewide summary table contains departmental earnings for agencies which are exempt from departmental earnings requirements as presented in part 3 of this report, the agency-by-agency reports

(2) Percent change is calculated between 2018 actual and 2019 budget, and 2020-2021 base. Percent change is also calculated between 2020-2021 base and Governor's Recommendation

(3) Percent of total is calculated on 2020-2021 Governor's recommendation

Departmental Earnings
Table Two: Departmental Earnings by Bill Area
(Dollars in Thousands)

Bill Area	FY 2017 Actual	FY 2018 Actual	FY 2019 Estimate	FY 2020 Base	FY 2021 Base	FY 2020 Governor's Recommendation	FY 2021 Governor's Recommendation	Percent Change, FY18 - 19 to base	Percent Change Base to Governor's Recommendation	Percent of Total FY 2020-21
E-12 Education	6,762	6,039	5,718	4,714	2,734	4,829	2,849	-36.7%	3.1%	0.3%
Higher Education	377	385	384	384	384	384	384	-0.1%	0.0%	0.0%
Property Tax Aids and Credits	38,342	40,093	38,659	38,659	38,659	38,659	38,659	-1.8%	0.0%	2.7%
Health and Human Services	425,781	388,039	378,085	384,084	386,835	422,507	430,652	0.6%	10.7%	30.2%
Public Safety and Judiciary	131,401	131,861	128,605	128,835	128,762	131,335	131,262	-1.1%	1.9%	9.3%
Transportation	174,794	197,100	194,974	194,400	196,565	216,277	220,412	-0.3%	11.7%	15.5%
Environment	246,546	273,403	263,791	261,055	260,454	266,262	266,144	-2.9%	2.1%	18.8%
Agriculture	33,931	34,182	32,384	31,600	31,801	31,600	31,801	-4.8%	0.0%	2.2%
Jobs, Economic Development, Housing and Commerce	190,602	169,167	160,665	158,905	158,611	159,293	158,984	-3.7%	0.2%	11.3%
State Government and Veterans	130,215	129,870	132,328	136,933	135,288	136,933	135,288	3.8%	0.0%	9.6%
Total	**1,378,751**	**1,370,139**	**1,335,593**	**1,339,569**	**1,340,093**	**1,408,079**	**1,416,435**	**-1.0%**	**5.4%**	**100.0%**

Notes:

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(3) Percent of total is calculated on 2020-2021 Governor's recommendation

Departmental Earnings
Table Three: Departmental Earnings by Fund Class; Nondedicated and Dedicated
(Dollars in Thousands)

Fund Class	FY 2017 Actual	FY 2018 Actual	FY 2019 Estimate	FY18-19 Total	FY 2020 Base	FY 2021 Base	FY20-21 Total	FY 2020 Governor's Recommendation	FY 2021 Governor's Recommendation	Percent Change, FY18 - 19 to base	Percent Change Base to Governor's Recommendation	Percent of Total FY 2020-21
General (1000)	307,683	297,647	281,656	579,303	282,329	278,333	560,662	292,373	288,601	-3.2%	3.6%	20.6%
State Government Special Revenue (1200)	53,104	55,335	56,460	111,795	57,065	57,254	114,319	60,446	62,753	2.3%	7.8%	4.4%
Health Related Boards (1201)	24,318	25,292	23,743	49,035	24,156	23,966	48,122	25,514	25,343	-1.9%	5.7%	1.8%
Construction Code (2020)	31,865	28,744	27,924	56,668	27,924	27,924	55,848	27,931	27,926	-1.4%	0.0%	2.0%
911 Emergency (4900)	77,621	79,549	78,644	158,193	78,644	78,644	157,288	78,644	78,644	-0.6%	0.0%	5.6%
Special Revenue (2000-2016)	408,662	368,097	366,240	734,337	372,319	375,891	748,210	391,199	395,063	1.9%	5.1%	27.8%
Agriculture (2018)	29,335	29,935	28,228	58,163	27,443	27,643	55,086	27,443	27,643	-5.3%	0.0%	2.0%
Natural Resources (2100-2121)	51,539	58,257	56,074	114,331	54,942	53,042	107,984	58,987	57,087	-5.6%	7.5%	4.1%
Game and Fish (2200-2213)	97,807	104,991	104,237	209,228	103,707	103,659	207,366	104,388	104,340	-0.9%	0.7%	7.4%
Petroleum Tank Release Cleanup (2350)	24,283	25,963	25,006	50,969	25,006	25,006	50,012	25,006	25,006	-1.9%	0.0%	1.8%
Health Care Access (2360)	36,003	36,416	37,825	74,241	39,088	40,400	79,488	39,088	40,400	7.1%	0.0%	2.8%
Opioid Stewardship (2365)								25,918	25,918			1.8%
Iron Range Resources and Rehab (2370)	58	154	50	204	50	50	100	50	50	-50.9%	0.0%	0.0%
Douglas J Johnson Econ Protection Trust (2380)	109	97	98	195	98	98	196	98	98	0.4%	0.0%	0.0%
Gift (2403)	-13	-8	-10	-18	-10	-11	-21	-10	-11	14.7%	0.0%	0.0%
Trunk Highway (2700)	14,068	17,824	15,205	33,029	15,205	15,205	30,410	15,205	15,205	-7.9%	0.0%	1.1%
Highway Users Tax Distribution (2710)	1,545	1,406	1,488	2,894	1,488	1,488	2,976	1,488	1,488	2.9%	0.0%	0.1%
State Airports (2720-2722)	644	930	915	1,845	915	915	1,830	1,117	1,117	-0.8%	22.1%	0.1%
Environmental (2800)	37,996	40,745	36,252	76,997	36,252	36,252	72,504	36,733	37,216	-5.8%	2.0%	2.6%
Remediation (2801)	652	647	765	1,412	765	765	1,530	765	765	8.3%	0.0%	0.1%
Workers Compensation (2830)	3,210	3,003	3,655	6,658	3,655	3,655	7,310	3,655	3,655	9.8%	0.0%	0.3%
Federal (3000)	10,393	10,729	9,817	20,546	9,832	9,846	19,678	9,832	9,846	-4.2%	0.0%	0.7%
Endowment and Permanent School (3800-3801)	21,656	26,652	23,575	50,227	23,311	23,311	46,622	23,311	23,311	-7.2%	0.0%	1.7%
SOS TBI & Adol Ent Svcs (4100)	1,665	1,500	1,628	3,128	1,628	1,628	3,256	1,628	1,628	4.1%	0.0%	0.1%
DHS Chemical Dependency Servs (4101)	8,360	9,421	8,001	17,422	8,836	8,836	17,672	8,836	8,836	1.4%	0.0%	0.6%
MN Health Insurance Exchange (4120)	16,931	21,856	20,868	42,724	21,073	21,073	42,146	24,586	29,287	-1.4%	27.8%	1.9%
MN State Operated Comm Svcs (4350)	95,516	103,499	106,400	209,899	106,171	107,496	213,667	106,171	107,496	1.8%	0.0%	7.6%
Correctional Industries (4400)	3,962	4,125	4,000	8,125	4,000	4,000	8,000	4,000	4,000	-1.5%	0.0%	0.3%
Giants Ridge Golf & Ski Resort (4600)	4,343	4,899	8,651	13,550	5,450	5,450	10,900	5,450	5,450	-19.6%	0.0%	0.4%
Audit Practice Enterprise (4650)	6,778											
Minnesota State Industries (4503)	1,352	1,898	1,597	3,495	1,597	1,597	3,194	1,597	1,597	-8.6%	0.0%	0.1%
State Employees Insurance (5600)	378	410	425	835	435	445	880	435	445	5.5%	0.0%	0.0%
Administrative Hearings (5201)	2,864	2,786	2,786	5,572	2,875	2,875	5,750	2,875	2,875	3.2%	0.0%	0.2%
Workers Comp Transcript (5202)	7	3	5	8	5	5	10	5	5	23.0%	0.0%	0.0%
Miscellaneous Agency (6000-6003)	680	3,856		3,856						-100.0%		
Clean Water Revolving (8200)	2,469	2,476	2,377	4,853	2,300	2,300	4,600	2,300	2,300	-5.2%	0.0%	0.2%
Drinking Water Revolving (8201)	859	932	1,000	1,932	1,000	1,000	2,000	1,000	1,000	3.5%	0.0%	0.1%

Departmental Earnings
Table Three: Departmental Earnings by Fund Class; Nondedicated and Dedicated
(Dollars in Thousands)

Fund Class	FY 2017 Actual	FY 2018 Actual	FY 2019 Estimate	FY18-19 Total	FY 2020 Base	FY 2021 Base	FY20-21 Total	FY 2020 Governor's Recommendation	FY 2021 Governor's Recommendation	Percent Change, FY18 - 19 to base	Percent Change Base to Governor's Recommendation	Percent of Total FY 2020-21
Transportation Revolving (8202)	51	75	8	83	15	52	67	15	52	-19.4%	0.0%	0.0%
Total	**1,378,751**	**1,370,139**	**1,335,593**	**2,705,732**	**1,339,569**	**1,340,093**	**2,679,662**	**1,408,079**	**1,416,435**	**-1.0%**	**5.4%**	**100.0%**

Departmental Earnings
Table Three: Departmental Earnings by Fund; Nondedicated and Dedicated
(Dollars in Thousands)

	FY 2017 Actual	FY 2018 Actual	FY 2019 Estimate	FY18-19 Total	FY 2020 Base	FY 2021 Base	FY20-21 Total	FY 2020 Governor's Recommendation	FY 2021 Governor's Recommendation	Percent Change, FY18 - 19 to base	Percent Change Base to Governor's Recommendation	Percent of Total FY 2020-21
Non-Dedicated	747,464	759,985	732,994	1,492,979	733,444	727,529	1,460,973	773,074	770,640	-2.1%	5.7%	54.7%
Dedicated	631,286	610,154	602,599	1,212,753	606,125	612,564	1,218,689	635,005	645,795	0.5%	5.1%	45.3%
Total	**1,378,751**	**1,370,139**	**1,335,593**	**2,705,732**	**1,339,569**	**1,340,093**	**2,679,662**	**1,408,079**	**1,416,435**	**-1.0%**	**5.4%**	**100.0%**

Notes:

(1) This statewide summary table contains departmental earnings for agencies which are exempt from departmental earnings requirements as presented in part 3 of this report, the agency-by-agency reports

(2) Percent change is calculated between 2018 actual and 2019 budget, and 2020-2021 base. Percent change is also calculated between 2020-2021 base and Governor's Recommendation

(3) Percent of total is calculated on 2020-2021 Governor's recommendation

Departmental Earnings
Table Four: Departmental Earnings by Agency
(Dollars in Thousands)

Agency	FY 2017 Actual	FY 2018 Actual	FY 2019 Estimate	FY 2020 Base	FY 2021 Base	FY 2020 Governor's Recommendation	FY 2021 Governor's Recommendation	Percent Change, FY18 - 19 to base	Percent Change Base to Governor's Recommendation	Percent of Total FY 2020-21
Accountancy, Board of	1,956	1,743	1,740	1,740	1,740	1,740	1,740	-0.1%	0.0%	0.1%
Administration		581	201	294	257	294	257	-29.5%	0.0%	0.0%
Administrative Hearings, Office of	2,893	2,816	2,837	2,926	2,926	2,926	2,926	3.5%	0.0%	0.2%
Agriculture	33,872	34,117	32,315	31,531	31,732	31,531	31,732	-4.8%	0.0%	2.2%
Animal Health, Board of	59	65	69	69	69	69	69	2.8%	0.0%	0.0%
Architecture, Engineering Board	802	2,199	690	2,165	690	2,165	690	-1.2%	0.0%	0.1%
Attorney General	690	680	625	625	625	625	625	-4.2%	0.0%	0.0%
Barber Examiners, Board of	268	267	295	299	301	299	301	6.7%	0.0%	0.0%
Behavioral Health and Therapy, Board of	1,184	1,242	1,145	1,145	1,145	1,145	1,145	-4.1%	0.0%	0.1%
Chiropractic Examiners, Board of	817	795	826	847	882	847	882	6.7%	0.0%	0.1%
Commerce	136,017	117,937	106,026	106,916	107,365	106,916	107,365	-4.3%	0.0%	7.6%
Corrections	17,357	17,584	17,208	17,208	17,208	17,208	17,208	-1.1%	0.0%	1.2%
Cosmetologist Examiners, Board of	2,575	2,676	2,859	2,788	2,800	2,788	2,800	1.0%	0.0%	0.2%
Dentistry, Board of	1,982	1,971	1,893	1,914	1,911	1,926	1,923	-1.0%	0.6%	0.1%
Dietetics and Nutrition Practice, Board of	169	186	181	181	181	181	181	-1.3%	0.0%	0.0%
District Courts	841	825	797	797	797	797	797	-1.7%	0.0%	0.1%
Education	4,645	4,773	3,818	2,583	601	2,958	976	-62.9%	23.6%	0.1%
Emergency Medical Services Regulatory Board	56	116	115	92	92	92	92	-20.2%	0.0%	0.0%
Employment and Economic Development	906	615	270	295	145	663	513	-50.3%	167.3%	0.0%
Explore Minnesota Tourism	1,098	967	1,005	1,117	1,117	1,117	1,117	13.3%	0.0%	0.1%
Gambling Control Board	1,825	1,862	1,825	1,825	1,825	1,825	1,825	-1.0%	0.0%	0.1%
Health	50,037	52,083	53,480	54,016	54,205	57,762	58,439	2.5%	7.4%	4.1%
Higher Education, Office of	377	385	384	384	384	384	384	-0.1%	0.0%	0.0%
Historical Society	281	121						-100.0%		
Human Rights	76	185	80	90	80	90	80	-35.8%	0.0%	0.0%
Human Services	334,383	288,186	279,300	284,162	286,912	288,028	290,964	0.6%	1.4%	20.5%
Iron Range Resources and Rehabilitation	4,510	5,150	8,799	5,598	5,598	5,598	5,598	-19.7%	0.0%	0.4%
Labor and Industry	37,500	34,543	33,480	34,080	33,480	34,100	33,485	-0.7%	0.0%	2.4%
Legal Professions Boards	5,980	6,423	6,284	6,284	6,284	6,284	6,284	-1.1%	0.0%	0.4%
Management and Budget	382	413	429	439	449	439	449	5.4%	0.0%	0.0%
Marriage and Family Therapy, Board of	390	409	401	401	401	401	401	-1.0%	0.0%	0.0%
Mediation Services, Bureau of	13	4	3	14	14	14	14	317.3%	0.0%	0.0%
Medical Practice, Board of	6,013	6,186	6,310	6,373	6,436	6,373	6,436	2.5%	0.0%	0.5%

Departmental Earnings
Table Four: Departmental Earnings by Agency
(Dollars in Thousands)

Agency	FY 2017 Actual	FY 2018 Actual	FY 2019 Estimate	FY 2020 Base	FY 2021 Base	FY 2020 Governor's Recommendation	FY 2021 Governor's Recommendation	Percent Change, FY18 - 19 to base	Percent Change Base to Governor's Recommendation	Percent of Total FY 2020-21
MMB Non-operating	41,890	39,704	39,856	39,520	39,520	39,520	39,520	-0.7%	0.0%	2.8%
MNsure	16,931	21,856	20,868	21,073	21,073	24,586	29,287	-1.4%	27.8%	1.9%
Natural Resources	197,143	223,216	215,579	213,124	211,130	217,850	215,856	-3.3%	2.2%	15.4%
Nursing Home Administrators, Board of	228	218	226	226	230	267	271	2.7%	18.0%	0.0%
Nursing, Board of	6,762	7,428	5,871	5,871	5,658	5,871	5,658	-13.3%	0.0%	0.4%
Occupational Therapy Practice Board		107	392	364	403	467	517	53.6%	28.3%	0.0%
Optometry, Board of	167	175	159	159	159	256	256	-4.7%	61.0%	0.0%
Peace Officer Standards and Training Board	467	482	450	450	450	450	450	-3.5%	0.0%	0.0%
Perpich Center for Arts Education	273	318	11	11	11	11	11	-93.3%	0.0%	0.0%
Pharmacy, Board of	2,983	3,085	2,995	3,029	3,029	29,598	29,598	-0.4%	877.2%	2.1%
Physical Therapy, Board of	696	693	674	676	676	676	676	-1.1%	0.0%	0.0%
Podiatric Medicine, Board of	97	293	129	330	129	330	129	8.7%	0.0%	0.0%
Pollution Control	32,415	33,562	30,608	30,487	30,487	30,968	31,451	-5.0%	2.4%	2.2%
Private Detectives Board	155	166	170	170	170	170	170	1.1%	0.0%	0.0%
Prof Educator Licensing Std Bd	1,841	943	1,884	2,112	2,112	1,852	1,852	49.4%	-12.3%	0.1%
Psychology, Board of	1,128	1,189	1,257	1,324	1,378	1,337	1,391	10.5%	1.0%	0.1%
Public Defense, Board of		200						-100.0%		
Public Facilities Authority	3,452	3,569	3,451	3,381	3,418	3,381	3,418	-3.2%	0.0%	0.2%
Public Safety - Public Safety	104,026	103,586	101,007	101,237	101,164	103,737	103,664	-1.1%	2.5%	7.3%
Public Safety - Transportation	104,699	103,127	103,488	103,503	103,503	125,178	127,148	0.2%	21.9%	8.9%
Public Utilities Commission	8,205	7,349	8,636	8,621	8,591	8,621	8,591	7.7%	0.0%	0.6%
Racing Commission	1,213	517	830	825	830	825	830	22.9%	0.0%	0.1%
Revenue	851	961	1,000	1,000	1,000	1,000	1,000	2.0%	0.0%	0.1%
Secretary of State	20,660	21,484	22,200	25,268	22,938	25,268	22,938	10.4%	0.0%	1.7%
Social Work, Board of	1,361	1,421	1,434	1,460	1,483	1,923	1,954	3.1%	31.7%	0.1%
State Academies	4	5	5	8	10	8	10	80.3%	0.0%	0.0%
State Auditor	6,778	4,980	6,730	4,990	5,090	4,990	5,090	-13.9%	0.0%	0.4%
Supreme Court	2,575	2,594	2,689	2,689	2,689	2,689	2,689	1.8%	0.0%	0.2%
Tax Aids, Credits and Refunds	38,342	40,093	38,659	38,659	38,659	38,659	38,659	-1.8%	0.0%	2.7%
Transportation	70,095	93,974	91,486	90,897	93,062	91,099	93,264	-0.8%	0.2%	6.5%
Veterans Affairs	47,075	48,679	50,131	52,139	54,217	52,139	54,217	7.6%	0.0%	3.8%
Veterinary Medicine, Board of	397	400	429	441	452	441	452	7.7%	0.0%	0.0%
Water and Soil Resources, Board of	411	674	653	653	653	653	653	-1.6%	0.0%	0.0%

Departmental Earnings
Table Four: Departmental Earnings by Agency
(Dollars in Thousands)

Agency	FY 2017 Actual	FY 2018 Actual	FY 2019 Estimate	FY 2020 Base	FY 2021 Base	FY 2020 Governor's Recommendation	FY 2021 Governor's Recommendation	Percent Change, FY18 - 19 to base	Percent Change Base to Governor's Recommendation	Percent of Total FY 2020-21
Zoological Gardens	15,480	14,983	15,946	15,674	17,067	15,674	17,067	5.9%	0.0%	1.2%
Total	**1,378,751**	**1,370,139**	**1,335,593**	**1,339,569**	**1,340,093**	**1,408,079**	**1,416,435**	**-1.0%**	**5.4%**	**100.0%**

Notes:

(1) This statewide summary table contains departmental earnings for agencies which are exempt from departmental earnings requirements as presented in part 3 of this report, the agency-by-agency reports

(2) Percent change is calculated between 2018 actual and 2019 budget, and 2020-2021 base. Percent change is also calculated between 2020-2021 base and Governor's Recommendation

(3) Percent of total is calculated on 2020-2021 Governor's recommendation

Departmental Earnings

Glossary

Agency funds: One of four types of fiduciary funds. Agency funds are used to report resources held by the reporting government in a purely custodial capacity (assets equal liabilities). Agency funds typically involve only the receipt, temporary investment, and remittance of fiduciary resources to individuals, private organizations, or other governments.

Component unit funds: Funds to account for the activities of legally separate organizations for which the elected officials of the primary government are financially accountable. In addition, component units can be other organizations for which the nature and significance of their relationship with a primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete. Component unit funds may be either proprietary funds or governmental funds. .

Enterprise fund: Proprietary fund type used to report an activity for which a fee is charged to external users for goods or services.

Fund: Fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, that are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

Fund classifications. One of the three categories (governmental, proprietary, and fiduciary) used to classify fund types. This report includes all three classifications.

Fund type: One of eleven classifications into which all individual funds can be categorized. Governmental fund types include the general fund, special revenue funds, debt service funds, capital projects funds, and permanent funds. Proprietary fund types include enterprise funds and internal service funds. Fiduciary fund types include pension (and other employee benefit) trust funds, investment trust funds, private-purpose trust funds, and agency funds. Component unit funds are also an included fund type in the State financial reports. This report includes the general fund, special revenue funds, agency funds, component unit funds, enterprise funds, and a permanent fund.

General fund: One of five governmental fund types. The general fund typically serves as the chief operating fund of a government. The general fund is used to account for all financial resources except those required to be accounted for in another fund. The state has multiple general funds including the state-wide general fund and transit-related general funds. This report includes only one general fund – the state-wide general fund.

Governmental funds: Funds generally used to account for tax-supported activities. There are five different types of governmental funds: the general fund, special revenue funds, debt service funds, capital projects funds, and permanent funds. This report includes this classification, the general fund, special revenue funds, agency funds, component unit funds, enterprise funds, and a permanent fund.

Internal service fund: Proprietary fund type that may be used to report any activity that provides goods or services to other funds, departments, or agencies of the primary government and its component units, or to other governments, on a cost-reimbursement basis. This fund type is explicitly excluded from departmental earnings statutory reporting requirements; no funds of this type appear in this report except as noted in the tables.

Permanent funds: Governmental fund type used to report resources that are legally restricted to the extent that only earnings, and not principal, may be used for purposes that support the reporting government's programs (i.e., for the benefit of the government or its citizenry).

Proprietary funds: Funds that focus on the determination of operating income, changes in net assets (or cost recovery), financial position, and cash flows. There are two different types of proprietary funds: enterprise funds and internal service funds.

Departmental earnings group: For the purpose of this report, a grouping of like fees and/or charges in order to compare revenues and expenditures to determine the level of cost recovery. These groups are determined by each agency as they analyze their fees.

Revenue class: A grouping of revenue source codes to aggregate the financial information into comparable, state-wide buckets. Revenue types included in this report are: departmental services, departmental sales, licenses & fees, departmental penalties, departmental investment earnings, care & hospitalization.

Special revenue funds: Governmental fund type used to account for the proceeds of specific revenue sources (other than for major capital projects) that are legally restricted to expenditures for specified purposes.