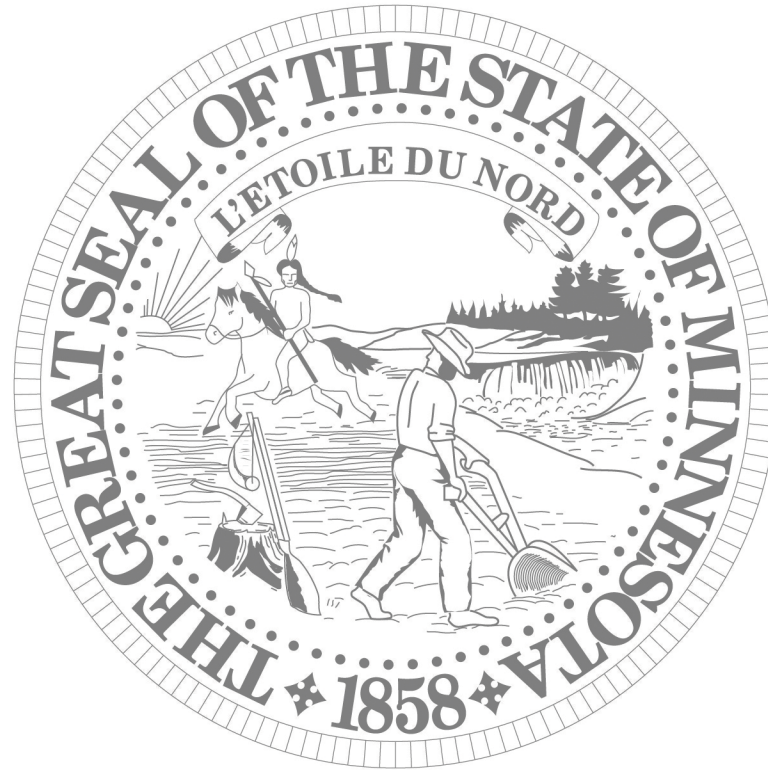


MINNESOTA BIENNIAL BUDGET

FY 2018 - 2019



Departmental Earnings Summary

Presented by
Governor Mark Dayton
To the 90th Legislature
January, 2017

2018-19 Departmental Earnings Report

Table of Contents

Introduction2

 Definition and purpose

 Cost recovery statutory requirements

 Report format

Part one: Statewide departmental earnings summary

 Fiscal reports

 • Table one: Departmental earnings by revenue class4

 • Table two: Departmental earnings by bill area5

 • Table three: Departmental earnings by fund and non-dedicated and dedicated6

 • Table four: Departmental earnings by agency7

 Glossary9

Part two: Detailed listing of departmental earnings by agency by group (See the Departmental Earnings Detail – All Agencies book)

Part three: Agency departmental earnings group reports (See the Departmental Earnings Detail - All Agencies book)

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://www.mn.gov/mmb/budget/currentbud/gov18-19/>.

Departmental Earnings

Introduction

Definition and purpose

Departmental earnings are defined¹ 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 nonstate 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 statute². 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 costs³. 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 2015-16.
- Budgeted receipts and expenditures from the budget system for fiscal year 2017, as of November 30, 2016, which was prepared for developing the 2018-19 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 2018 and 2019.
- Governor's recommended changes for fiscal years 2018 and 2019.

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 1

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 2015 Actual	FY 2016 Actual	FY 2017 Estimate	FY 2018 Base	FY 2019 Base	FY 2018 Governor's Recommendation	FY 2019 Governor's Recommendation	Percent Change, FY16-17 to base	Percent Change Base to Governor's Recommendation	Percent of Total FY 2018-19
Departmental Services	361,938	382,226	390,961	394,652	396,868	399,526	403,640	2.4%	1.5%	30.0%
Departmental Sales	69,606	54,764	50,506	49,918	49,931	49,918	49,931	-5.1%	0.0%	3.7%
Licenses & Fees	641,579	680,309	652,026	631,190	626,537	702,111	702,782	-5.6%	11.7%	52.3%
Departmental Penalties	9,755	8,558	3,920	3,919	3,921	3,925	3,924	-37.2%	0.1%	0.3%
Care & Hospitalization	196,500	175,794	175,696	180,169	180,169	182,912	184,753	2.5%	2.0%	13.7%
Total	1,279,378	1,301,650	1,273,109	1,259,847	1,257,425	1,338,392	1,345,029	-2.2%	6.6%	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) Some departmental earnings are earned in conjunction with internal charges. For example, there are external and internal components of insurance administration charges. The external components are combined with the internal components and are recorded together in the internal service funds.
- (3) Percent change is calculated between 2016 actual and 2017 budget, and 2018-2019 base. Percent change is also calculated between 2018-19 base and Governor's Recommendation
- (4) Percent of total is calculated on 2018-2019 Governor's recommendation.

Departmental Earnings

Table Two: Departmental Earnings by Bill Area

(Dollars in Thousands)

Bill Area	FY 2015 Actual	FY 2016 Actual	FY 2017 Estimate	FY 2018 Base	FY 2019 Base	FY 2018 Governor's Recommendation	FY 2019 Governor's Recommendation	Percent Change, FY16- 17 to base	Percent Change Base to Governor's Recommendation	Percent of Total FY 2018-19
E-12 Education	7,522	7,679	7,998	7,791	7,837	7,791	7,837	-0.3%	0.0%	0.6%
Higher Education	751	529	529	600	600	600	600	13.4%	0.0%	0.0%
Health and Human Services	319,087	317,783	333,717	343,071	342,584	353,884	358,337	5.2%	3.9%	26.6%
Environment and Agriculture	291,127	291,934	279,732	270,678	273,496	290,384	295,521	-4.8%	7.7%	22.0%
Economic Development	184,472	178,153	168,776	169,468	169,359	174,158	174,678	-2.3%	3.0%	13.0%
State Government and Veterans	126,891	129,991	129,623	133,050	129,944	133,181	130,077	1.3%	0.1%	9.7%
Transportation	208,132	213,406	183,890	168,159	166,279	209,274	207,637	-15.8%	24.7%	15.4%
Public Safety and Judiciary	117,774	123,751	128,126	126,311	126,607	127,811	128,107	0.4%	1.2%	9.5%
Property Tax Aids and Credits	23,620	38,425	40,719	40,719	40,719	41,309	42,234	2.9%	2.6%	3.1%
Total	1,279,378	1,301,650	1,273,109	1,259,847	1,257,425	1,338,392	1,345,029	-2.2%	6.6%	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) Some departmental earnings are earned in conjunction with internal charges. For example, there are external and internal components of insurance administration charges. The external components are combined with the internal components and are recorded together in the internal service funds.

(3) Percent change is calculated between 2016 actual and 2017 budget, and 2018-2019 base. Percent change is also calculated between 2018-19 base and Governor's Recommendation

(4) Percent of total is calculated on 2018-2019 Governor's recommendation.

Departmental Earnings

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

Fund	FY 2015 Actual	FY 2016 Actual	FY 2017 Estimate	FY16-17 Total	FY 2018 Base	FY 2019 Base	FY18-19 Total	FY 2018 Governor's Recommendation	FY 2019 Governor's Recommendation	Percent Change, FY16- 17 to base	Percent Change Base to Governor's Recommendation	Percent of Total FY 2018-19
General Fund	277,517	265,180	254,148	519,328	256,529	252,067	508,596	258,186	257,955	-2.1%	1.5%	19.2%
State Government Special Revenue Fund	163,759	177,042	181,878	358,920	183,440	184,082	367,521	189,027	191,292	2.4%	3.5%	14.2%
Special Revenue Fund	387,769	399,270	358,341	757,610	339,453	339,460	678,912	392,803	393,695	-10.4%	15.8%	29.3%
Agricultural Fund	23,562	27,839	28,283	56,122	28,722	29,006	57,728	30,004	30,288	2.9%	4.4%	2.3%
DNR-Natural Resources Fund	52,375	53,412	50,085	103,497	48,283	49,783	98,065	57,175	60,994	-5.2%	20.5%	4.5%
Game and Fish Fund	92,574	97,678	95,541	193,219	93,694	93,555	187,248	103,271	103,132	-3.1%	10.2%	7.7%
Petroleum Tank Release Cleanup Fund	14,151	26,442	27,006	53,448	27,006	27,006	54,012	27,006	27,006	1.1%	0.0%	2.0%
Health Care Access Fund	15,547	29,944	45,690	75,634	47,497	46,560	94,057	47,497	46,560	24.4%	0.0%	3.5%
Iron Range Resources and Rehab Fund	6,893	85	50	135	50	50	100	50	50	-25.7%	0.0%	0.0%
Economic Protection Trust Fund	4,359	457	118	574	118	118	235	118	118	-59.0%	0.0%	0.0%
Endowment and Permanent School Fund	36,977	29,879	22,536	52,415	22,536	22,536	45,072	22,536	22,536	-14.0%	0.0%	1.7%
Gift Fund	(8)	(9)	(4)	(13)	(4)	(4)	(8)	(4)	(4)	-38.1%	0.0%	0.0%
Trunk Highway Fund	7,517	10,316	11,676	21,992	11,676	11,676	23,352	11,676	11,676	6.2%	0.0%	0.9%
Highway Users Tax Distribution Fund	3,563	(2,001)	2,000	(1)	2,000	2,000	4,000	2,000	2,000	-346798.6%	0.0%	0.1%
State Airports Fund	779	720	715	1,435	715	715	1,430	715	715	-0.4%	0.0%	0.1%
Environmental Fund	37,365	36,438	41,294	77,732	37,390	37,390	74,780	37,390	37,390	-3.8%	0.0%	2.8%
Remediation Fund	582	609	777	1,386	777	777	1,554	777	777	12.1%	0.0%	0.1%
Workers Compensation Special Fund	3,308	3,707	4,529	8,235	4,529	4,529	9,057	4,529	4,529	10.0%	0.0%	0.3%
Federal Fund	11,885	10,211	8,432	18,643	8,432	8,432	16,864	8,432	8,432	-9.5%	0.0%	0.6%
DHS Enterprise Funds	114,054	111,696	114,989	226,684	121,524	121,830	243,354	121,524	121,830	7.4%	0.0%	9.1%
Miscellaneous Enterprise Funds	12,623	15,064	16,119	31,183	16,407	16,652	33,059	16,407	16,652	6.0%	0.0%	1.2%
Administration Enterprise Funds	1,449	1,158	1,500	2,658	1,500	1,500	3,000	(300)	(300)	12.9%	-120.0%	0.0%
MMB Internal Service Funds	375	387	380	767	466	551	1,017	466	551	32.6%	0.0%	0.0%
Miscellaneous Internal Service Funds	2,360	2,083	3,005	5,089	3,094	3,094	6,188	3,094	3,094	21.6%	0.0%	0.2%
Miscellaneous Agency Funds	5,117	887	663	1,550	513	513	1,026	513	513	-33.8%	0.0%	0.0%
Revolving Component Units Funds	2,928	3,155	3,360	6,515	3,502	3,550	7,052	3,502	3,550	8.2%	0.0%	0.3%
Total	1,279,378	1,301,650	1,273,109	2,574,759	1,259,847	1,257,425	2,517,272	1,338,392	1,345,029	-2.2%	6.6%	100.0%
Non-Dedicated	669,772	687,195	689,720	1,376,915	685,182	682,882	1,368,064	720,633	726,507	-0.6%	5.8%	54.0%
Dedicated	609,606	614,455	583,389	1,197,844	574,665	574,543	1,149,209	617,759	618,522	-4.1%	7.6%	46.0%
Total	1,279,378	1,301,650	1,273,109	2,574,759	1,259,847	1,257,425	2,517,272	1,338,392	1,345,029	-2.2%	6.6%	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) Some departmental earnings are earned in conjunction with internal charges. For example, there are external and internal components of insurance administration charges. The external components are combined with the internal components and are recorded together in the internal service funds.
- (3) Percent change is calculated between 2016 actual and 2017 budget, and 2018-2019 base. Percent change is also calculated between FY18-19 base and Governor's Recommendation
- (4) Percent of total is calculated on 2018-2019 Governor's recommendation.

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

Agency	FY 2015 Actual	FY 2016 Actual	FY 2017 Estimate	FY 2018 Base	FY 2019 Base	FY 2018 Governor's Recommendation	FY 2019 Governor's Recommendation	Percent Change, FY16-17 to base	Percent Change Base to Governor's Recommendation	Percent of Total FY 2018-19
Accountancy, Board of	1,005	1,563	990	1,490	990	1,490	990	-2.9%	0.0%	0.1%
Administrative Hearings, Office of	2,377	2,105	3,032	3,121	3,121	3,121	3,121	21.5%	0.0%	0.2%
Agriculture	27,886	32,155	32,661	33,102	33,386	34,274	34,558	2.6%	3.5%	2.6%
Animal Health, Board of	47	69	74	74	74	74	74	3.1%	0.0%	0.0%
Architecture, Engineering Board	684	2,209	645	2,180	645	2,180	645	-1.0%	0.0%	0.1%
Attorney General	657	649	625	625	625	625	625	-1.9%	0.0%	0.0%
Barber Examiners, Board of	275	271	284	285	281	318	314	2.0%	11.8%	0.0%
Behavioral Health and Therapy, Board of	983	983	1,009	1,039	1,047	1,039	1,047	4.7%	0.0%	0.1%
Chiropractic Examiners, Board of	800	800	818	855	889	855	889	7.8%	0.0%	0.1%
Commerce	121,825	122,435	112,794	112,994	112,994	120,167	120,796	-3.9%	6.6%	9.0%
Corrections	19,839	17,073	17,026	17,326	17,326	17,326	17,326	1.6%	0.0%	1.3%
Cosmetologist Examiners, Board of	1,855	2,585	2,667	2,842	2,735	2,842	2,735	6.2%	0.0%	0.2%
Dentistry, Board of	1,568	1,888	1,888	1,893	1,898	1,893	1,898	0.4%	0.0%	0.1%
Dietetics and Nutrition Practice, Board of	155	169	163	170	171	170	171	2.5%	0.0%	0.0%
District Courts	659	1,023	545	545	545	545	545	-30.5%	0.0%	0.0%
Education	5,623	5,651	5,829	5,898	5,944	5,898	5,944	3.2%	0.0%	0.4%
Emergency Medical Services Regulatory Board	87	119	89	124	89	124	89	2.4%	0.0%	0.0%
Employment and Economic Development	744	862	995	814	656	814	656	-20.9%	0.0%	0.1%
Explore Minnesota Tourism	1,177	1,368	1,302	1,302	1,302	1,302	1,302	-2.5%	0.0%	0.1%
Gambling Control Board	1,587	1,834	1,825	1,825	1,825	1,825	1,825	-0.2%	0.0%	0.1%
Health	44,881	48,847	48,932	49,065	49,254	52,815	56,200	0.6%	10.9%	4.1%
Higher Education, Office of	751	529	529	600	600	600	600	13.4%	0.0%	0.0%
Historical Society	103	141	200	200	200	200	200	17.4%	0.0%	0.0%
Human Rights	271	95	70	85	97	85	97	10.5%	0.0%	0.0%
Human Services	247,123	236,467	248,791	255,064	254,127	261,707	262,411	4.9%	2.9%	19.5%
Iron Range Resources and Rehabilitation Board	15,232	4,437	5,364	5,364	5,364	5,364	5,364	9.5%	0.0%	0.4%
Labor and Industry	36,139	37,660	36,104	36,806	36,806	34,323	34,323	-0.2%	-6.7%	2.6%
Legal Professions Boards	6,149	6,103	5,706	5,706	5,706	5,706	5,706	-3.4%	0.0%	0.4%
Legislature	240	-	-	-	-	-	-	-	-	0.0%
Management and Budget	379	391	934	1,020	1,105	1,020	1,105	60.4%	0.0%	0.1%
Marriage and Family Therapy, Board of	344	361	357	369	369	369	369	2.8%	0.0%	0.0%
Mediation Services, Bureau of	0	3	8	8	8	8	8	39.5%	0.0%	0.0%
Medical Practice, Board of	5,586	5,860	5,950	5,973	6,008	5,973	6,108	1.4%	0.8%	0.5%
MMB Non-operating	1,641	1,593	1,467	1,467	1,467	1,467	1,467	-4.1%	0.0%	0.1%
MMB Treasury-Non Operating	43,096	41,698	41,108	40,724	38,249	40,724	38,249	-4.6%	0.0%	2.9%
MNsure	4,451	8,806	12,779	15,284	15,590	15,284	15,590	43.0%	0.0%	1.2%
Natural Resources	221,289	215,232	194,909	190,847	192,158	209,381	213,011	-6.6%	10.3%	15.7%
Nursing Home Administrators, Board of	220	227	233	235	235	235	235	2.0%	0.0%	0.0%
Nursing, Board of	6,762	6,498	5,857	5,908	5,870	5,908	5,870	-4.7%	0.0%	0.4%
Optometry, Board of	129	160	155	157	156	217	216	-0.3%	38.2%	0.0%
Peace Officer Standards and Training Board	555	474	480	480	480	480	480	0.6%	0.0%	0.0%
Perpich Center for Arts Education	146	127	304	28	28	28	28	-87.0%	0.0%	0.0%
Pharmacy, Board of	2,520	2,951	2,985	2,984	2,984	2,984	2,984	0.5%	0.0%	0.2%

Departmental Earnings

Table Four: Departmental Earnings by Agency

(Dollars in Thousands)

Agency	FY 2015 Actual	FY 2016 Actual	FY 2017 Estimate	FY 2018 Base	FY 2019 Base	FY 2018 Governor's Recommendation	FY 2019 Governor's Recommendation	Percent Change, FY16-17 to base	Percent Change Base to Governor's Recommendation	Percent of Total FY 2018-19
Physical Therapy, Board of	625	651	650	650	650	650	650	-0.1%	0.0%	0.0%
Podiatric Medicine, Board of	106	116	90	276	125	276	125	94.3%	0.0%	0.0%
Pollution Control	27,813	29,918	36,997	31,615	31,615	31,615	31,615	-5.5%	0.0%	2.4%
Private Detectives Board	172	161	177	177	177	177	177	4.9%	0.0%	0.0%
Psychology, Board of	1,116	1,206	1,260	1,310	1,397	1,310	1,397	9.8%	0.0%	0.1%
Public Facilities Authority	2,963	3,196	3,423	3,566	3,615	3,566	3,615	8.5%	0.0%	0.3%
Public Safety - Public Safety	87,406	96,069	101,300	99,171	99,455	100,671	100,955	0.6%	1.5%	7.5%
Public Safety - Transportation	109,515	110,655	101,985	101,985	101,985	109,985	109,985	-4.1%	7.8%	8.2%
Public Utilities Commission	6,392	8,191	8,787	8,615	8,615	8,615	8,615	1.5%	0.0%	0.6%
Racing Commission	822	829	835	855	910	855	910	6.1%	0.0%	0.1%
Revenue	811	799	800	800	800	898	900	0.1%	12.4%	0.1%
Secretary of State	20,921	20,211	20,628	20,863	21,091	20,863	21,091	2.7%	0.0%	1.6%
Social Work, Board of	1,262	1,298	1,304	1,308	1,318	1,668	1,681	1.0%	27.5%	0.1%
State Academies	1	7	5	5	5	5	5	-19.6%	0.0%	0.0%
State Auditor	5,376	7,504	7,073	7,361	7,606	7,361	7,606	2.7%	0.0%	0.6%
Supreme Court	2,724	2,753	2,821	2,821	2,821	2,821	2,821	1.2%	0.0%	0.2%
Tax Aids, Credits and Refunds	23,620	38,425	40,719	40,719	40,719	41,309	42,234	2.9%	2.6%	3.1%
Teaching Board	1,752	1,893	1,860	1,860	1,860	1,860	1,860	-0.9%	0.0%	0.1%
Transportation	98,617	102,752	81,906	66,175	64,294	99,290	97,652	-29.3%	50.9%	7.3%
Veterans Affairs	45,062	45,609	46,510	47,392	48,294	47,392	48,294	3.9%	0.0%	3.6%
Veterinary Medicine, Board of	370	375	407	407	408	407	408	4.2%	0.0%	0.0%
Water and Soil Resources, Board of	471	399	459	459	459	459	459	7.0%	0.0%	0.0%
Zoological Gardens	13,620	14,161	14,633	14,582	15,805	14,582	15,805	5.5%	0.0%	1.1%
Total	1,279,378	1,301,650	1,273,109	1,259,847	1,257,425	1,338,392	1,345,029	-2.2%	6.6%	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) Some departmental earnings are earned in conjunction with internal charges. For example, there are external and internal components of insurance administration charges. The external components are combined with the internal components and are recorded together in the internal service funds.
- (3) Percent change is calculated between 2016 actual and 2017 budget, and 2018-2019 base. Percent change is also calculated between 2018-19 base and Governor's Recommendation
- (4) Percent of total is calculated on 2018-2019 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.