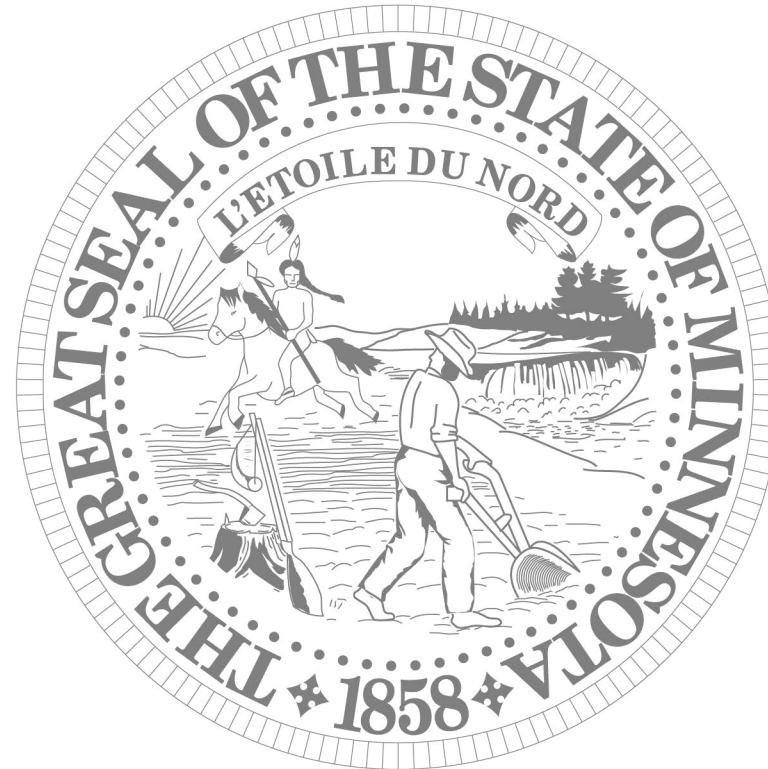


MINNESOTA BIENNIAL BUDGET

2022 - 2023



Departmental Earnings Summary

January 2021

2022-23 Departmental Earnings Report

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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://mn.gov/mmb/budget/current-budget/governors-budget-recommendations/>

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 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 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 2019 and 2020.
- Budgeted receipts and expenditures from the budget system for fiscal year 2021, as of November 30, 2020, which was prepared for developing the 2022-23 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 2022 and 2023.
- Governor's recommendations for fiscal years 2022 and 2023.

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 Summary



Table One: Departmental Earnings by Revenue Class

(Dollars in Thousands)

Bill Area	FY 2019 Actual	FY 2020 Actual	FY 2021 Estimate	FY 2022 Base	FY 2023 Base	FY 2022 Gov Rec	FY 2023 Gov Rec	% Change FY 20-21 to Base	% Change Base to Gov Rec	% of Total FY 2022-23
Departmental Services	448,361	417,787	391,106	398,935	396,311	389,881	387,265	-1.7%	-2.3%	29.1%
Departmental Sales	62,005	60,374	56,191	51,691	51,228	51,691	51,228	-11.7%	0.0%	3.9%
Licenses & Fees	584,626	670,914	652,215	659,674	638,544	677,812	682,499	-1.9%	4.8%	50.9%
Departmental Penalties	6,854	4,563	8,289	8,121	8,120	8,121	8,120	26.4%	0.0%	0.6%
Care & Hospitalization	221,889	226,321	206,589	202,126	197,139	210,264	206,124	-7.8%	4.3%	15.6%
Total	1,323,735	1,379,960	1,314,390	1,320,547	1,291,342	1,337,769	1,335,236	-3.1%	2.3%	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 2020 actual and 2021 budget, and 2022-2023 base. Percent change is also calculated between 2022-2023 base and Governor's Recommendation
- (3) Percent of total is calculated on 2022-2023 Governor's Recommendation

Departmental Earnings Summary



Table Two: Departmental Earnings by Bill Area

(Dollars in Thousands)

Bill Area	FY 2019 Actual	FY 2020 Actual	FY 2021 Estimate	FY 2022 Base	FY 2023 Base	FY 2022 Gov Rec	FY 2023 Gov Rec	% Change FY 20-21 to Base	% Change Base to Gov Rec	% of Total FY 2022-23
E-12 Education	2,848	2,833	2,878	2,908	2,931	3,983	4,006	2.2%	36.8%	0.3%
Higher Education	332	327	462	462	462	462	462	17.2%	0.0%	0.0%
Property Tax Aids and Credits	15,730	44,766	37,446	40,894	14,996	40,894	36,751	-32.0%	38.9%	2.9%
Health and Human Services	389,591	402,975	400,232	396,751	390,051	412,712	408,248	-2.0%	4.3%	30.7%
Public Safety and Judiciary	131,840	130,500	129,041	129,943	130,496	117,450	117,719	0.3%	-9.7%	8.8%
Transportation	176,084	218,326	187,937	188,564	183,406	197,553	192,395	-8.4%	4.8%	14.6%
Environment	274,475	271,363	255,809	255,910	259,403	260,808	265,015	-2.2%	2.0%	19.7%
Agriculture and Housing	32,947	31,815	31,888	32,051	32,254	32,051	34,505	0.9%	3.5%	2.5%
Jobs, Economic Development, and Commerce	167,847	177,538	172,826	174,210	173,582	173,002	172,374	-0.7%	-0.7%	12.9%
State Government and Veterans	132,041	99,517	95,871	98,854	103,761	98,854	103,761	3.7%	0.0%	7.6%
Total	1,323,735	1,379,960	1,314,390	1,320,547	1,291,342	1,337,769	1,335,236	-3.1%	2.3%	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 2020 actual and 2021 budget, and 2022-2023 base. Percent change is also calculated between 2022-2023 base and Governor's Recommendation
- (3) Percent of total is calculated on 2022-2023 Governor's Recommendation

Departmental Earnings Summary



Table Three: Part One - Departmental Earnings by Fund

(Dollars in Thousands)

	FY 2019 Actual	FY 2020 Actual	FY 2021 Estimate	FY 20-21 Total	FY 2022 Base	FY 2023 Base	FY 22-23 Total	FY 2020 Gov Rec	FY2023 Gov Rec	% Change, FY 20-21 to base	% Change Base to Gov Rec	% of Total FY 2022-23
General (1000)	299,533	322,392	300,670	623,062	303,093	307,975	611,068	309,498	315,227	-1.9%	2.2%	23.4%
State Government Special Revenue (1200)	57,332	57,594	67,256	124,850	66,474	66,237	132,711	69,825	69,630	6.3%	5.1%	5.2%
Health Related Boards (1201)	26,511	27,685	26,185	53,870	26,283	26,190	52,473	26,283	26,190	-2.6%	0.0%	2.0%
Construction Code (2020)	30,072	30,702	28,917	59,619	31,035	31,035	62,070	28,785	28,785	4.1%	-7.2%	2.2%
911 Emergency (4900)	78,234	74,900	76,336	151,236	77,238	77,238	154,476	61,888	61,888	2.1%	-19.9%	4.6%
Special Revenue (2000-2001)	344,981	345,504	315,612	661,116	320,225	320,582	640,807	336,983	338,403	-3.1%	5.4%	25.3%
Opiate Epidemic Response (2005)		13,023	13,675	26,698	13,675	13,675	27,350	13,675	13,675	2.4%	0.0%	1.0%
Agriculture (2018)	28,703	27,712	27,724	55,436	27,835	27,983	55,818	31,435	33,834	0.7%	16.9%	2.4%
Natural Resources (2100-2121)	59,594	61,473	58,420	119,893	59,845	60,555	120,400	64,739	66,163	0.4%	8.7%	4.9%
Game and Fish (2200-2213)	102,922	109,349	103,583	212,932	101,677	101,113	202,790	101,681	101,117	-4.8%	0.0%	7.6%
Petroleum Tank Release Cleanup (2350)	378	29,731	22,504	52,235	25,952		25,952	25,952	21,755	-50.3%	83.8%	1.8%
Health Care Access (2360)	35,441	30,763	37,386	68,149	38,264	35,309	73,573	38,264	35,309	8.0%	0.0%	2.8%
Iron Range Resources and Rehab (2370)	196	559	101	660	101	101	202	101	101	-69.4%	0.0%	0.0%
Douglas J Johnson Econ Protection Trust (2380)	90	90	97	187	97	97	194	97	97	3.9%	0.0%	0.0%
Gift (2403)	-8	-9	-4	-13	-4	-4	-8	-4	-4	-38.3%	0.0%	0.0%
Trunk Highway (2700)	15,798	13,894	10,423	24,317	10,639	10,803	21,442	10,639	10,803	-11.8%	0.0%	0.8%
Highway Users Tax Distribution (2710)	1,492	892	892	1,784	892	892	1,784	892	892	0.0%	0.0%	0.1%
State Airports (2720-2722)	968	760	770	1,530	1,122	1,124	2,246	1,122	1,124	46.8%	0.0%	0.1%
Environmental (2800)	39,320	39,010	38,619	77,629	38,619	38,619	77,238	38,619	38,619	-0.5%	0.0%	2.9%
Remediation (2801)	753	690	775	1,465	775	775	1,550	775	775	5.8%	0.0%	0.1%
Workers Compensation (2830)	3,282	2,950	3,358	6,308	3,042	3,012	6,054	3,042	3,012	-4.0%	0.0%	0.2%
Federal (3000)	10,608	9,795	6,505	16,300	6,500	6,500	13,000	6,500	6,500	-20.2%	0.0%	0.5%
Endowment and Permanent School (3800-3801)	33,400	34,162	29,406	63,568	28,496	26,726	55,222	28,306	26,536	-13.1%	-0.7%	2.1%
SOS TBI & Adol Ent Svcs (4100)	1,449	1,662	1,460	3,122	1,460	1,460	2,920	1,460	1,460	-6.5%	0.0%	0.1%
DHS Chemical Dependency Servs (4101)	8,456	8,999	9,000	17,999	9,000	9,000	18,000	9,000	9,000	0.0%	0.0%	0.7%
MN Health Insurance Exchange (4120)	20,345	18,510	19,937	38,447	18,990	20,000	38,990	18,990	20,000	1.4%	0.0%	1.5%
MN State Operated Comm Svcs (4350)	105,535	102,401	98,919	201,320	93,057	88,070	181,127	93,057	88,070	-10.0%	0.0%	6.8%
Correctional Industries (4400)	3,532	2,265	2,500	4,765	2,500	2,500	5,000	2,500	2,500	4.9%	0.0%	0.2%
Giants Ridge Golf & Ski Resort (4600)	7,064	4,734	5,234	9,968	5,234	5,234	10,468	5,234	5,234	5.0%	0.0%	0.4%
Minnesota State Industries (4503)	1,408	1,461	1,220	2,681	1,220	1,220	2,440	1,220	1,220	-9.0%	0.0%	0.1%
State Employees Insurance (5600)	425	435	450	885	455	460	915	455	460	3.3%	0.0%	0.0%
Administrative Hearings (5201)	2,363	2,100	2,579	4,679	2,875	2,980	5,855	2,875	2,980	25.1%	0.0%	0.2%
Workers Comp Transcript (5202)	2	2	2	4	2	2	4	2	2	5.9%	0.0%	0.0%
Miscellaneous Agency (6000-6003)	0	0	1	1	1	1	2	1	1	91.6%	0.0%	0.0%
Clean Water Revolving (8200)	2,562	2,657	2,803	5,460	2,803	2,803	5,606	2,803	2,803	2.7%	0.0%	0.2%
Drinking Water Revolving (8201)	985	1,060	1,022	2,082	1,022	1,022	2,044	1,022	1,022	-1.8%	0.0%	0.1%

Departmental Earnings Summary



Table Three: Part One - Departmental Earnings by Fund

(Dollars in Thousands)

	FY 2019 Actual	FY 2020 Actual	FY 2021 Estimate	FY 20-21 Total	FY 2022 Base	FY 2023 Base	FY 22-23 Total	FY 2020 Gov Rec	FY2023 Gov Rec	% Change, FY 20-21 to base	% Change Base to Gov Rec	% of Total FY 2022-23
Transportation Revolving (8202)	10	52	53	105	53	53	106	53	53	1.2%	0.0%	0.0%
Total	1,323,735	1,379,960	1,314,390	2,694,350	1,320,547	1,291,342	2,611,889	1,337,769	1,335,236	-3.1%	2.3%	100.0%

Table Three: Part Two - Departmental Earnings by Nondedicated and Dedicated

(Dollars in Thousands)

	FY 2019 Actual	FY 2020 Actual	FY 2021 Estimate	FY 20-21 Total	FY 2022 Base	FY 2023 Base	FY 22-23 Total	FY 2020 Gov's	FY2023 Gov's	% Change, FY 20-21 to base	% Change Base to Gov's	% of Total FY 2022-23
Non-Dedicated	734,471	812,377	778,173	1,590,550	784,106	763,677	1,547,783	792,149	794,828	-2.7%	2.5%	59.4%
Dedicated	589,263	567,583	536,217	1,103,800	536,441	527,665	1,064,106	545,620	540,408	-3.6%	2.1%	40.6%
Total	1,323,735	1,379,960	1,314,390	2,694,350	1,320,547	1,291,342	2,611,889	1,337,769	1,335,236	-3.1%	2.3%	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 2020 actual and 2021 budget, and 2022-2023 base. Percent change is also calculated between 2022-2023 base and Governor's Recommendation
- (3) Percent of total is calculated on 2022-2023 Governor's Recommendation

Departmental Earnings Summary



Table Four: Departmental Earnings by Agency

(Dollars in Thousands)

Agency	FY 2019 Actual	FY 2020 Actual	FY 2021 Estimate	FY 2022 Base	FY 2023 Base	FY 2022 Gov Rec	FY 2023 Gov Rec	% Change FY 20-21 to Base	% Change Base to Gov Rec	% of Total FY 2022-23
Accountancy, Board of	1,841	1,720	1,740	1,740	1,740	1,740	1,740	0.6%	0.0%	0.1%
Administration	204	168	151	131	121	131	121	-21.0%	0.0%	0.0%
Administrative Hearings, Office of	2,391	2,128	2,615	2,911	3,016	2,911	3,016	25.0%	0.0%	0.2%
Agriculture	32,883	31,669	31,736	31,899	32,102	31,899	34,353	0.9%	3.5%	2.5%
Animal Health, Board of	64	146	152	152	152	152	152	2.1%	0.0%	0.0%
Architecture, Engineering Board	923	2,183	831	2,231	831	2,231	831	1.6%	0.0%	0.1%
Attorney General	709	583	625	625	625	625	625	3.5%	0.0%	0.0%
Barber Examiners, Board of	280	245	303	290	290	290	290	5.8%	0.0%	0.0%
Behavioral Health and Therapy, Board of	1,406	1,473	1,466	1,481	1,486	1,481	1,486	0.9%	0.0%	0.1%
Chiropractic Examiners, Board of	817	826	846	862	878	862	878	4.1%	0.0%	0.1%
Commerce	113,975	121,254	118,273	117,474	117,474	118,516	118,516	-1.9%	0.9%	8.9%
Corrections	18,263	17,483	17,695	17,695	17,695	17,695	17,695	0.6%	0.0%	1.3%
Cosmetologist Examiners, Board of	3,234	2,822	3,005	3,126	2,984	3,126	2,984	4.9%	0.0%	0.2%
Dentistry, Board of	2,022	1,953	1,930	1,930	1,930	1,932	1,932	-0.6%	0.1%	0.1%
Dietetics and Nutrition Practice, Board of	192	195	196	196	196	196	196	0.3%	0.0%	0.0%
District Courts	894	543	141	141	141	141	141	-58.8%	0.0%	0.0%
Education	1,289	1,221	1,258	1,283	1,304	1,283	1,304	4.4%	0.0%	0.1%
Emergency Medical Services Regulatory Board	79	101	81	81	81	81	81	-10.9%	0.0%	0.0%
Employment and Economic Development	560	753	902	801	803	801	803	-3.1%	0.0%	0.1%
Executives for Long Term Svcs and Supports Bd	230	245	699	702	700	700	698	48.6%	-0.3%	0.1%
Explore Minnesota Tourism	764	442	170	400	450	400	450	38.9%	0.0%	0.0%
Gambling Control Board	1,854	1,776	1,825	1,825	1,825	1,825	1,825	1.3%	0.0%	0.1%
Health	53,859	54,008	64,375	63,588	63,366	66,939	66,759	7.2%	5.3%	5.0%
Higher Education, Office of	332	327	462	462	462	462	462	17.2%	0.0%	0.0%
Human Rights	253	146	110	110	110	183	183	-13.9%	66.4%	0.0%
Human Services	288,025	288,997	275,346	273,501	266,106	286,111	280,910	-4.4%	5.1%	21.2%
Iron Range Resources and Rehabilitation	7,349	5,383	5,432	5,432	5,432	5,432	5,432	0.5%	0.0%	0.4%
Labor and Industry	35,412	35,913	34,080	36,514	35,884	34,264	33,634	3.4%	-6.2%	2.5%
Legal Professional Boards	6,440	6,755	6,679	6,679	6,679	6,679	6,679	-0.6%	0.0%	0.5%
Management and Budget	429	439	454	459	464	459	464	3.4%	0.0%	0.0%
Marriage and Family Therapy, Board of	430	417	414	414	414	414	414	-0.3%	0.0%	0.0%
Mediation Services, Bureau of	5	4	4	4	4	4	4	3.9%	0.0%	0.0%
Medical Practice, Board of	6,450	6,772	6,481	6,381	6,381	6,381	6,381	-3.7%	0.0%	0.5%

Departmental Earnings Summary



Table Four: Departmental Earnings by Agency

(Dollars in Thousands)

Agency	FY 2019 Actual	FY 2020 Actual	FY 2021 Estimate	FY 2022 Base	FY 2023 Base	FY 2022 Gov Rec	FY 2023 Gov Rec	% Change FY 20-21 to Base	% Change Base to Gov Rec	% of Total FY 2022-23
MMB Non-operating	40,114	37,781	34,734	35,583	41,775	35,583	41,775	6.7%	0.0%	2.9%
MNSure	20,345	18,510	19,937	18,990	20,000	18,990	20,000	1.4%	0.0%	1.5%
Natural Resources	225,989	227,300	217,857	213,806	213,295	218,704	218,907	-4.1%	2.5%	16.4%
Nursing, Board of	8,076	7,793	6,308	6,308	6,308	6,308	6,308	-10.5%	0.0%	0.5%
Occupational Therapy Practice Board	489	478	504	504	504	504	504	2.6%	0.0%	0.0%
Optometry, Board of	183	227	222	222	227	222	227	0.0%	0.0%	0.0%
Peace Officer Standards and Training Board	457	407	450	450	450	450	450	5.0%	0.0%	0.0%
Perpich Center for Arts Education	10	3	1	5	7	5	7	186.4%	0.0%	0.0%
Pharmacy, Board of	3,132	16,457	17,018	17,018	17,018	17,018	17,018	1.7%	0.0%	1.3%
Physical Therapy, Board of	698	691	698	698	698	698	698	0.5%	0.0%	0.1%
Podiatric Medicine, Board of	119	287	139	290	139	290	139	0.8%	0.0%	0.0%
Pollution Control	31,355	32,401	31,670	31,622	31,618	31,622	31,618	-1.3%	0.0%	2.4%
Private Detectives & Protective Agents Board	194	211	200	200	200	200	200	-2.6%	0.0%	0.0%
Prof Educator Licensing Std Bd	1,544	1,604	1,614	1,614	1,614	2,689	2,689	0.3%	66.6%	0.2%
Psychology, Board of	1,119	1,180	1,214	1,214	1,214	1,214	1,214	1.4%	0.0%	0.1%
Public Facilities Authority	3,674	3,878	3,998	3,998	3,998	3,998	3,998	1.5%	0.0%	0.3%
Public Safety - Public Safety	102,668	102,190	101,090	101,992	102,545	89,426	89,695	0.6%	-12.4%	6.7%
Public Safety - Transportation	102,163	130,434	133,649	133,249	133,249	142,238	142,238	0.9%	6.7%	10.6%
Public Utilities Commission	6,872	10,354	10,137	9,987	9,987	9,987	9,987	-2.5%	0.0%	0.7%
Racing Commission	828	818	811	811	811	811	811	-0.4%	0.0%	0.1%
Revenue	843	823	905	900	900	900	900	4.1%	0.0%	0.1%
Secretary of State	21,636	24,838	22,637	22,804	22,961	22,804	22,961	-3.6%	0.0%	1.7%
Social Work, Board of	1,512	1,889	1,964	1,977	2,011	1,977	2,011	3.5%	0.0%	0.1%
State Academies	5	5	5	6	6	6	6	19.0%	0.0%	0.0%
State Auditor	5,544	5,975	9,670	8,166	8,166	8,166	8,166	4.4%	0.0%	0.6%
Supreme Court	2,670	2,767	2,676	2,676	2,676	2,676	2,676	-1.7%	0.0%	0.2%
Tax Aids, Credits and Refunds	15,730	44,766	37,446	40,894	14,996	40,894	36,751	-32.0%	38.9%	2.9%
Transportation	73,921	87,892	54,288	55,315	50,157	55,315	50,157	-25.8%	0.0%	3.9%
Veterans Affairs	51,210	17,219	15,565	17,252	17,252	17,252	17,252	5.2%	0.0%	1.3%
Veterinary Medicine, Board of	407	478	394	394	394	394	394	-9.6%	0.0%	0.0%
Water and Soil Resources, Board of	709	459	589	589	589	589	589	12.4%	0.0%	0.0%
Zoological Gardens	15,658	10,760	5,523	9,493	13,451	9,493	13,451	40.9%	0.0%	0.9%
Total	1,323,735	1,379,960	1,314,390	1,320,547	1,291,342	1,337,769	1,335,236	-3.1%	2.3%	100.0%

Departmental Earnings Summary



Table Four: Departmental Earnings by Agency

(Dollars in Thousands)

Agency	FY 2019 Actual	FY 2020 Actual	FY 2021 Estimate	FY 2022 Base	FY 2023 Base	FY 2022 Gov Rec	FY 2023 Gov Rec	% Change FY 20-21 to Base	% Change Base to Gov Rec	% of Total FY 2022-23
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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 2020 actual and 2021 budget, and 2022-2023 base. Percent change is also calculated between 2022-2023 base and Governor's Recommendation
- (3) Percent of total is calculated on 2022-2023 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.