

MINNESOTA BIENNIAL BUDGET

2026 – 2027



Departmental Earnings Summary

January 2025

2026-27 Departmental Earnings Report

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Part Three: Agency departmental earnings group reports

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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 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.¹ 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 2023 and 2024.
- Budgeted receipts and expenditures from the budget system for fiscal year 2025, as of December 2, 2024, which was prepared for developing the 2026-27 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 2026 and 2027.
- Governor's recommendations for fiscal years 2026 and 2027.

All dollar amounts are expressed to the nearest thousand.

¹ Minnesota Statute 16A.1285, subdivision 2.

² Minnesota Statutes section 16A.1283.

³ Minnesota Statute 16A.1285, subdivision 2.

The departmental earnings report includes three parts:

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

Part Two: 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)



Revenue Class	FY 2023 Actual	FY 2024 Actual	FY 2025 Estimate	FY 2026 Base	FY 2027 Base	FY 2026 Gov Rec	FY 2027 Gov Rec	% Change, FY24-25 to base	% Change Base to Gov	% of Total FY 2026-27
Departmental Services	366,724	406,099	454,043	474,117	492,053	488,693	506,683	12.3%	3.0%	28.8%
Departmental Sales	79,745	62,258	55,611	63,097	58,632	63,097	58,632	3.3%	0.0%	3.5%
Licenses & Fees	705,474	762,653	765,239	769,341	752,013	806,778	797,976	-0.4%	5.5%	46.4%
Departmental Penalties	6,418	6,316	12,203	14,796	14,799	14,796	14,799	59.8%	0.0%	0.9%
Care & Hospitalization	304,029	312,513	311,301	319,122	320,962	352,279	358,240	2.6%	11.0%	20.5%
Total	1,462,390	1,549,839	1,598,397	1,640,473	1,638,459	1,725,643	1,736,330	4.2%	5.6%	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) Percent change is calculated between 2024 actual and 2025 budget, and 2026-2027 base. Percent change is also calculated between 2026-2027 base and Governor's Recommendation
- (3) Percent of total is calculated on 2026-2027 Governor's recommendation

Departmental Earnings Summary

Table Two: Departmental Earnings by Bill Area



(Dollars in Thousands)

Bill Area	FY 2023 Actual	FY 2024 Actual	FY 2025 Estimate	FY 2026 Base	FY 2027 Base	FY 2026 Gov Rec	FY 2027 Gov Rec	% Change, FY24-25 to base	% Change Base to Gov	% of Total FY 2026-27
E-12 Education	3,606	3,601	3,944	3,944	3,944	3,944	3,944	4.5%	0.0%	0.2%
Higher Education	502	484	495	495	645	836	986	16.4%	59.8%	0.1%
Property Tax Aids and Credits	28,750	37,033	36,526	43,526	43,526	43,526	43,526	18.3%	0.0%	2.5%
Health and Human Services	483,658	500,575	514,819	537,461	555,775	593,238	615,908	7.7%	10.6%	34.9%
Public Safety and Judiciary	133,455	147,060	160,772	163,475	165,185	163,530	165,240	6.8%	0.0%	9.5%
Transportation	183,588	207,489	230,895	227,890	227,961	232,363	234,854	4.0%	2.5%	13.5%
Environment and Energy	318,780	320,129	321,973	334,529	326,126	342,500	339,420	2.9%	3.2%	19.7%
Jobs, Commerce, Ag and Housing	210,063	229,900	223,492	227,108	214,604	243,436	231,303	-2.6%	7.5%	13.7%
State Government and Veterans	99,989	103,568	105,481	102,045	100,693	102,270	101,149	-3.0%	0.3%	5.9%
Total	1,462,390	1,549,839	1,598,397	1,640,473	1,638,459	1,725,643	1,736,330	4.2%	5.6%	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) Percent change is calculated between 2024 actual and 2025 budget, and 2026-2027 base. Percent change is also calculated between 2026-2027 base and Governor's Recommendation
- (3) Percent of total is calculated on 2026-2027 Governor's recommendation

Departmental Earnings Summary

Table Three: Part One - Departmental Earnings by Fund



(Dollars in Thousands)

Fund Class	FY 2023 Actual	FY 2024 Actual	FY 2025 Estimate	FY24-25 Total	FY 2026 Base	FY 2027 Base	FY26-27 Total	FY 2026 Gov Rec	FY 2027 Gov Rec	% Change, FY24-25 to base	% Change Base to Gov Rec	% of Total FY 2026-27
General (1000)	355,288	373,579	341,178	714,757	352,936	339,185	692,121	388,653	379,311	-3.2%	11.0%	22.2%
State Government Special Revenue (1200)	76,535	76,308	76,906	153,214	76,953	76,941	153,894	98,962	99,180	0.4%	28.8%	5.7%
Health Related Boards (1201)	32,835	33,609	33,725	67,334	33,922	33,938	67,860	34,533	34,554	0.8%	1.8%	2.0%
Construction Code (2020)	34,803	35,829	35,279	71,108	35,437	35,437	70,874	48,010	48,118	-0.3%	35.6%	2.8%
911 Emergency (4900)	69,954	68,572	68,572	137,144	68,572	68,572	137,144	68,572	68,572	0.0%	0.0%	4.0%
Special Revenue (2000-2001)	333,861	381,065	441,759	822,824	445,589	442,657	888,246	451,255	450,874	8.0%	1.6%	26.1%
Opiate Epidemic Response (2005)	14,165	14,023	13,046	27,069	13,046	13,046	26,092	13,046	13,046	-3.6%	0.0%	0.8%
Agriculture (2018)	33,564	40,087	39,683	79,770	38,487	38,060	76,547	41,397	41,045	-4.0%	7.7%	2.4%
Natural Resources (2100-2122)	71,130	74,345	77,361	151,706	78,765	74,901	153,666	83,866	84,930	1.3%	9.8%	4.9%
Game and Fish (2200-2213)	110,062	113,920	118,390	232,310	115,586	114,512	230,098	115,520	114,192	-1.0%	-0.2%	6.6%
Petroleum Tank Release Cleanup (2350)	13,445	21,009	21,000	42,009	28,000	28,000	56,000	28,000	28,000	33.3%	0.0%	1.6%
Health Care Access (2360)	953	417	1,752	2,169	17,678	34,148	51,826	17,678	34,148	2289.0%	0.0%	1.5%
Iron Range Resources and Rehab (2370)	19	6,021	65	6,086	65	65	130	65	65	-97.9%	0.0%	0.0%
Douglas J Johnson Econ Protection Trust (2380)	97	96	96	192	96	96	192	96	96	0.2%	0.0%	0.0%
Gift (2403)	62	-12	-10	-22	-10	-10	-20	-10	-10	-8.7%	0.0%	0.0%
Trunk Highway (2700)	15,765	17,428	16,099	33,527	16,099	16,099	32,198	16,099	16,099	-4.0%	0.0%	0.9%
Highway Users Tax Distribution (2710)	5,009	4,087	3,150	7,237	3,150	3,150	6,300	3,150	3,150	-12.9%	0.0%	0.2%
State Airports (2720-2722)	1,007	1,117	1,921	3,038	1,021	1,021	2,042	1,021	1,021	-32.8%	0.0%	0.1%
Environmental (2800)	40,189	44,133	40,107	84,240	40,107	40,107	80,214	40,756	41,405	-4.8%	2.4%	2.4%
Remediation (2801)	761	715	708	1,423	654	654	1,308	654	654	-8.1%	0.0%	0.0%
Workers Compensation (2830)	2,611	2,893	2,327	5,220	2,327	2,327	4,654	2,327	2,327	-10.9%	0.0%	0.1%
Federal (3000)	14,834	9,926	7,000	16,926	7,000	7,000	14,000	7,000	7,000	-17.3%	0.0%	0.4%
Endowment and Permanent School (3800-3801)	33,996	32,571	26,836	59,407	27,199	28,519	55,718	27,199	28,519	-6.2%	0.0%	1.6%
SOS TBI & Adol Ent Svcs (4100)	176											
DHS Chemical Dependency Servs (4101)	9,290											
MN Health Insurance Exchange (4120)	21,920	25,418	29,051	54,469	32,610	32,610	65,220	32,610	32,610	19.7%	0.0%	1.9%
MN State Operated Comm Svcs (4350)	150,109	152,034	181,205	333,239	183,026	184,866	367,892	183,026	184,866	10.4%	0.0%	10.6%
Correctional Industries (4400)	1,987	2,935	4,000	6,935	4,000	4,000	8,000	4,000	4,000	15.4%	0.0%	0.2%
Giants Ridge Golf & Ski Resort (4600)	8,465	8,295	7,219	15,514	7,940	8,190	16,130	7,940	8,190	4.0%	0.0%	0.5%
Minnesota State Industries (4503)	1,662	1,546	1,500	3,046	1,500	1,500	3,000	1,500	1,500	-1.5%	0.0%	0.1%
State Employees Insurance (5600)	468	491	575	1,066	575	575	1,150	575	575	7.8%	0.0%	0.0%
Administrative Hearings (5201)	3,280	3,184	3,800	6,984	3,800	3,800	7,600	3,800	3,800	8.8%	0.0%	0.2%
Workers Comp Transcript (5202)	1	2	3	5	3	3	6	3	3	21.4%	0.0%	0.0%
Miscellaneous Agency (6000-6003)												
Clean Water Revolving (8200)	2,920	2,977	2,929	5,906	3,000	3,100	6,100	3,000	3,100	3.3%	0.0%	0.2%
Drinking Water Revolving (8201)	1,114	1,165	1,112	2,277	1,300	1,350	2,650	1,300	1,350	16.4%	0.0%	0.1%

Departmental Earnings Summary

Table Three: Part One - Departmental Earnings by Fund



(Dollars in Thousands)

Fund Class	FY 2023 Actual	FY 2024 Actual	FY 2025 Estimate	FY24-25 Total	FY 2026 Base	FY 2027 Base	FY26-27 Total	FY 2026 Gov Rec	FY 2027 Gov Rec	% Change, FY24-25 to base	% Change Base to Gov Rec	% of Total FY 2026-27
Transportation Revolving (8202)	53	53	53	106	40	40	80	40	40	-24.4%	0.0%	0.0%
Total	1,462,390	1,549,839	1,598,397	3,148,236	1,640,473	1,638,459	3,278,932	1,725,643	1,736,330	4.2%	5.6%	100.0%

Departmental Earnings Summary

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

(Dollars in Thousands)

	FY 2023 Actual	FY 2024 Actual	FY 2025 Estimate	FY24-25 Total	FY 2026 Base	FY 2027 Base	FY26-27 Total	FY 2026 Gov Rec	FY 2027 Gov Rec	% Change, FY24-25 to base	% Change Base to Gov Rec	% of Total FY 2026-27
Non-Dedicated	873,352	938,784	919,599	1,858,383	936,657	919,740	1,856,397	1,004,787	999,894	-0.1%	8.0%	57.9%
Dedicated	589,038	611,055	678,798	1,289,853	703,816	718,719	1,422,535	720,856	736,436	10.3%	2.4%	42.1%
Total	1,462,390	1,549,839	1,598,397	3,148,236	1,640,473	1,638,459	3,278,932	1,725,643	1,736,330	4.2%	5.6%	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) Percent change is calculated between 2024 actual and 2025 budget, and 2026-2027 base. Percent change is also calculated between 2026-2027 base and Governor's Recommendation
- (3) Percent of total is calculated on 2026-2027 Governor's recommendation

Departmental Earnings

Table Four: Departmental Earnings by Agency



(Dollars in Thousands)

Agency	FY 2023 Actual	FY 2024 Actual	FY 2025 Estimate	FY 2026 Base	FY 2027 Base	FY 2026 Gov Rec	FY 2027 Gov Rec	% Change, FY24-25 to Base	% Change Base to Gov Rec	% of Total FY 2026-27
Accountancy, Board of	1,703	1,620	1,641	1,641	1,641	1,641	1,641	0.7%	0.0%	0.1%
Administration	237	344	252	217	217	217	217	-27.2%	0.0%	0.0%
Administrative Hearings, Office of	3,315	3,201	3,840	3,840	3,840	3,840	3,840	9.1%	0.0%	0.2%
Agriculture	38,110	40,337	40,028	38,755	38,318	41,665	41,303	-4.1%	7.6%	2.4%
Animal Health, Board of	120	66	70	70	70	70	70	2.7%	0.0%	0.0%
Architecture, Engineering Board	894	2,395	831	2,331	831	2,331	831	-2.0%	0.0%	0.1%
Attorney General	789	799	798	798	798	798	798	-0.1%	0.0%	0.0%
Barber Examiners, Board of	296	311	319	319	319	319	319	1.2%	0.0%	0.0%
Behavioral Health and Therapy, Board of	1,995	2,105	2,151	2,151	2,151	2,171	2,171	1.1%	0.9%	0.1%
Cannabis Management Office			5,353	13,620	1,311	13,620	1,311	178.9%	0.0%	0.4%
Children, Youth and Families				8,908	8,908	8,908	8,908		0.0%	0.5%
Chiropractic Examiners, Board of	803	839	838	838	838	1,062	1,062	-0.1%	26.7%	0.1%
Commerce	123,039	133,075	129,053	124,496	124,496	125,341	125,529	-5.0%	0.8%	7.2%
Corrections	17,992	23,896	25,763	25,794	25,794	25,794	25,794	3.9%	0.0%	1.5%
Cosmetologist Examiners, Board of	2,591	2,632	2,650	2,644	2,645	2,644	2,645	0.1%	0.0%	0.2%
Dentistry, Board of	1,985	2,012	1,992	1,992	1,992	1,992	1,992	-0.5%	0.0%	0.1%
Dietetics and Nutrition Practice, Board of	241	283	282	282	282	282	282	-0.2%	0.0%	0.0%
Direct Care and Treatment				323,280	325,120	356,437	362,398		10.9%	20.8%
District Courts	212	207	202	202	202	202	202	-1.2%	0.0%	0.0%
Education	1,384	1,622	1,710	1,710	1,710	1,710	1,710	2.7%	0.0%	0.1%
Emergency Medical Services Office			34	69	69	69	69	305.9%	0.0%	0.0%
Emergency Medical Services Regulatory Board	68	103	35					-100.0%		
Employment and Economic Development	441	807	1,648	1,748	1,940	1,748	1,940	50.2%	0.0%	0.1%
Executives for Long Term Svcs and Supports Bd	849	901	897	897	897	996	996	-0.2%	11.0%	0.1%
Explore Minnesota	192	142	223	223	223	223	223	22.3%	0.0%	0.0%
Gambling Control Board	1,707	1,791	1,825	1,825	1,825	1,825	1,825	0.9%	0.0%	0.1%
Health	73,505	71,363	79,736	82,375	82,363	104,156	104,146	9.0%	26.4%	6.0%
Higher Education, Office of	502	484	495	495	645	836	986	16.4%	59.8%	0.1%
Human Rights	438	359	300	300	300	300	300	-9.0%	0.0%	0.0%
Human Services	339,959	355,302	358,191	42,250	58,720	42,478	59,176	-85.8%	0.7%	2.9%
Iron Range Resources and Rehabilitation	8,581	14,412	7,380	8,101	8,351	8,101	8,351	-24.5%	0.0%	0.5%
Labor and Industry	39,573	41,059	39,734	40,092	39,892	52,665	52,573	-1.0%	31.6%	3.0%
Legal Professional Boards	7,268	7,539	7,515	8,136	8,264	8,136	8,264	8.9%	0.0%	0.5%
Legislature		225	250	250	250	250	250	5.3%	0.0%	0.0%
Management and Budget	543	494	578	578	578	578	578	7.8%	0.0%	0.0%
Marriage and Family Therapy, Board of	480	638	636	636	636	636	636	-0.2%	0.0%	0.0%
Mediation Services, Bureau of	7	2	3	3	3	3	3	12.9%	0.0%	0.0%

Departmental Earnings

Table Four: Departmental Earnings by Agency



(Dollars in Thousands)

Agency	FY 2023 Actual	FY 2024 Actual	FY 2025 Estimate	FY 2026 Base	FY 2027 Base	FY 2026 Gov Rec	FY 2027 Gov Rec	% Change, FY24-25 to Base	% Change Base to Gov Rec	% of Total FY 2026-27
Medical Practice, Board of	7,817	7,780	8,091	8,091	8,091	8,091	8,091	2.0%	0.0%	0.5%
Minnesota Zoological Garden	17,595	21,157	21,204	22,374	24,106	22,374	24,106	9.7%	0.0%	1.3%
MMB Non-operating	39,008	39,882	35,859	35,859	35,859	35,859	35,859	-5.3%	0.0%	2.1%
MNSure	21,920	25,418	29,051	32,610	32,610	32,610	32,610	19.7%	0.0%	1.9%
Natural Resources	253,653	250,597	251,341	257,209	246,944	262,244	256,653	0.4%	2.9%	15.0%
Nursing, Board of	10,332	8,491	8,356	8,541	8,541	8,541	8,541	1.4%	0.0%	0.5%
Occupational Therapy Practice Board	643	497	557	500	557	500	557	0.3%	0.0%	0.0%
Optometry, Board of	250	253	293	293	293	293	293	7.3%	0.0%	0.0%
Peace Officer Standards and Training Board	444	496	475	475	475	475	475	-2.1%	0.0%	0.0%
Perpich Center for Arts Education	3	0	1	1	1	1	1	45.1%	0.0%	0.0%
Pharmacy, Board of	17,913	19,388	18,393	18,393	18,393	18,393	18,393	-2.6%	0.0%	1.1%
Physical Therapy, Board of	845	844	851	851	851	851	851	0.4%	0.0%	0.0%
Podiatric Medicine, Board of	130	299	141	295	141	339	185	-0.9%	20.2%	0.0%
Pollution Control	33,398	33,927	30,381	30,381	30,381	31,774	32,423	-5.5%	5.7%	1.9%
Private Detectives & Protective Agents Board	195	248	204	204	204	204	204	-9.7%	0.0%	0.0%
Prof Educator Licensing and Standards Board	2,215	1,971	2,225	2,225	2,225	2,225	2,225	6.0%	0.0%	0.1%
Psychology, Board of	1,111	1,101	1,289	1,204	1,317	1,204	1,317	5.5%	0.0%	0.1%
Public Facilities Authority	4,136	4,286	4,139	4,398	4,548	4,398	4,548	6.2%	0.0%	0.3%
Public Safety - Public Safety	103,980	111,378	123,335	125,373	126,935	125,428	126,990	7.5%	0.0%	7.3%
Public Safety - Transportation	143,506	165,612	166,771	164,624	164,624	169,097	171,517	-0.9%	3.5%	9.8%
Public Utilities Commission	9,423	9,280	13,930	19,294	19,274	20,837	20,817	66.2%	8.0%	1.2%
Racing Commission	1,148	509	830	830	830	830	830	24.0%	0.0%	0.0%
Revenue	515	784	900	900	900	900	900	6.9%	0.0%	0.1%
Secretary of State	26,807	28,325	28,143	23,238	23,375	23,238	23,375	-17.5%	0.0%	1.3%
Social Work, Board of	2,366	2,532	2,578	2,578	2,578	2,583	2,588	0.9%	0.3%	0.1%
State Academies	4	8	8	8	8	8	8	-0.4%	0.0%	0.0%
State Auditor	3,860	3,248	7,500	7,500	7,500	7,725	7,956	39.6%	4.5%	0.5%
Supreme Court	2,927	2,937	2,978	2,991	3,011	2,991	3,011	1.5%	0.0%	0.2%
Tax Aids, Credits and Refunds	28,750	37,033	36,526	43,526	43,526	43,526	43,526	18.3%	0.0%	2.5%
Transportation	40,082	41,878	64,124	63,266	63,337	63,266	63,337	19.4%	0.0%	3.7%
Veterans Affairs	16,575	17,006	19,265	19,275	19,285	19,275	19,285	6.3%	0.0%	1.1%
Veterinary Medicine, Board of	444	425	427	427	427	646	646	0.2%	51.3%	0.0%
Water and Soil Resources, Board of	575	881	978	873	873	873	873	-6.1%	0.0%	0.1%
Total	1,462,390	1,549,839	1,598,397	1,640,473	1,638,459	1,725,643	1,736,330	4.2%	5.6%	100.0%

Departmental Earnings

Table Four: Departmental Earnings by Agency

(Dollars in Thousands)



Agency	FY 2023 Actual	FY 2024 Actual	FY 2025 Estimate	FY 2026 Base	FY 2027 Base	FY 2026 Gov Rec	FY 2027 Gov Rec	% Change, FY24-25 to Base	% Change Base to Gov Rec	% of Total FY 2026-27
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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 2024 actual and 2025 budget, and 2026-2027 base. Percent change is also calculated between 2026-2027 base and Governor's Recommendation
- (3) Percent of total is calculated on 2026-2027 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: general fund, special revenue funds, debt service funds, capital projects funds, and permanent funds. The departmental earnings 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 and fees, departmental penalties, departmental investment earnings, care and 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.