

MINNESOTA BIENNIAL BUDGET

FY 2016 – 2017



Departmental Earnings Summary

Presented by

Governor Mark Dayton

To the 89th Legislature

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Departmental Earnings

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

- Fiscal information,
- A short description of the revenue category, and
- The purpose of the revenue category.

These reports are available on the budget website: <http://mn.gov/mmb/budget/currentbud/gov16-17/>

List of agencies with departmental earnings:

Accountancy, Board of
Administrative Hearings, Office of
Agriculture
Animal Health, Board of
Architecture, Engineering, Land Surveying
Attorney General
Barber Examiners, Board of
Behavioral Health and Therapy, Board of
Black Minnesotans, Council on
Campaign Finance and Public Disclosure Board
Chiropractor Examiners, Board of
Combative Sports Commission
Commerce
Corrections
Cosmetologist Examiners, Board of
Dentistry, Board of
Dietetics and Nutrition Practice, Board of
District Courts
Education
Emergency Medical Services Regulatory Board
Employment and Economic Development
Explore Minnesota Tourism
Gambling Control Board
Health
Higher Education, Office of
Historical Society
Human Rights
Human Services
Iron Range Resources and Rehabilitation Board
Labor and Industry

Legal Professions Board
Management and Budget
Marriage and Family Therapy, Board of
Medical Practice, Board of
Minnesota Revenue
Natural Resources
Nursing, Board of
Optometry, Board of
Peace Officer Standards and Training, Board
Pharmacy, Board of
Physical Therapy, Board of
Podiatric Medicine, Board of
Pollution Control
Private Detective Board
Psychology, Board of
Public Facilities Authority
Public Safety - Public Safety
Public Safety - Transportation
Public Utilities Commission
Racing Commission
Secretary of State
Social Work, Board of
Supreme Court
Transportation
Veterans Affairs
Veterinary Medicine, Board of
Water and Soil Resources, Board of
Nursing Home Administrators, Board of Examiners

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 2013-14.
- Budgeted receipts and expenditures from the budget system for fiscal year 2015, as of October 15, 2015, which was prepared for developing the 2016-17 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 2016 and 2017.
- Governor's recommended changes for fiscal years 2016 and 2017.
- Because of the transition to a new budget system, agencies were asked to prepare this information in out-of-the-system template. Differences between the budget system and these reports may result, relating to the difference between how the accounting and budgeting systems track departmental earnings.

All dollar amounts are expressed to the nearest thousand.

The departmental earnings report includes three parts:

Part one: a detailed listing of departmental earnings by agency by category. The revenue category names on this listing are more detailed than in the agency sections of the report. This additional detail helps the reader identify specific fees and charges more easily.

¹ Minnesota Statute 16A.1285, subdivision 1

² Minnesota Statutes section 16A.1283

³ Minnesota Statute 16A.1285, subdivision 2

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

- Fiscal reports aggregated as follows:
 - Table one: All departmental earnings by revenue class
 - Table two: All departmental earnings by bill area
 - Table three: All departmental earnings by fund group, fund type; by non-dedicated and dedicated
 - Table four: All departmental earnings by agency
- A short glossary explaining terms like fund, fund type, revenue class, and revenue category.

Part three: agency-by-agency departmental earnings reports

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

Departmental Earnings

List of Departmental Earnings by Agency

Items marked with an "*" indicate that the Governor recommends a fee change in the category or the agency.

Accountancy Board

Accountancy Professional Licensing and Fees

Administrative Hearings

Data Practices

Non-Dedicated Receipts

WC Transcript

Agriculture*

Agricultural MERLA Cost Reimbursement

Agricultural Liming Fees

Consolidated Food License Fees*

Dairy Food License Fees

Livestock License Fees

Alien Farm Registration Filing Fees

Aggie Bond Loan Application Fees

Pesticide Regulation Fees*

Waste Pesticide Collection Fees

Fertilizer Inspection Fees*

Agricultural Chemical Response and Reimbursement Surcharge

Seed Inspection Fees

Grain Buyer and Storage Fees

Nursery and Phytosanitary Fees*

Seed Potato Inspection Fees

Fruit and Vegetable Inspection Fees

Apiary Export Certification Fees

Wholesale Produce Dealers Fees

Commercial Feed Inspection Fees*

Dairy Services Fees

Food Handler Plan Review Fees*

Food Handler Reinspection Fees

Beverage Inspection Fees

Commercial Canneries Inspection Fees*

Egg Law Inspection Fees

Laboratory Services Charges

Minnesota Grown Fees

Commodity Councils Service Charges

Livestock Weighing Charges

Statistical Services Charges

Beginning Farmer and Seller-Sponsored Loan Fees

Agricultural Improvement Loan Fees

Restructuring Loan Fees

Livestock Expansion Loan Fees

Animal Health Board

Chronic Wasting Disease Inspection Fees

Bovine Tuberculosis Control Assessment Fee

Livestock And Poultry Health License Fees

Architecture, Engineering Board

Architecture, Engineering, Land Surveying, Landscape

Architecture, Geosciences and Interior Design examination and licensing fees

Attorney General

Charities and Club Registration Fees

Barber Examiners Board

Barbers Licensing, Inspection and Examination Fees

Behavioral Health and Therapy Board

Behavioral Health and Therapy License Fees

Chiropractic Examiners Board

Chiropractic Licensing Fees

Commerce*

Auto Theft Prevention Surcharge

Collections License and Registration Fees

Currency Exchange License Fees

Energy Cost Assessments*

Facility Siting and Routing Permit Fees

Financial Institutions - Examination Fees and Cost Assessments

Franchise Registration Fees

Insurance Agent License Fees

Insurance Company Fees, Fines and Penalties*

Miscellaneous Small Earnings: Fees, Service Charges, Assessments and Fines

Petroleum Inspection Fees

Propane - Liquefied Petroleum Gas Fee

Real Estate License Fees

Securities Registration and Amendment Fees, Fines and Penalties

Technology Fee for On-Line Licensing Products

Telecommunications Access Minnesota Surcharge

Telemarketing - Do Not Call Enforcement

Telephone Regulation Costs Assessment

Unclaimed Property Remittances

Weights and Measures Service Fees

Workers Compensation/Self Insurance Application and Filing Fees

Corrections

Aid to Victim of Crime - Inmate Earnings Deduction

Charges to Counties - Per Diem Charges for Red Wing and Togo

Community Supervision - offender Fees

Corrections Staff at Togo-Rent/Utility Payments

County Probation Reimbursement for Juvenile Probation and Parole

Dedicated Receipts Miscellaneous - Charges for Services/Sales

Departmental Earnings

List of Departmental Earnings by Agency

Fee for Services at Togo - Juvenile Per Diem Charges to Counties
 Health Care Co-Payment - Offender Assessment
 Housing Adult Inmates Receipts - Contracts with Units of Government
 Inmate Confinement Surcharge Summary
 Lino-Anoka Service Agreement Summary
 Out of State Juvenile Jail Certification Fee
 Shared Services Reimbursement from Minnesota State Academies
 Staff and Visitor Meal Fees
 Training Center Usage Fees
 Vocational Work Program Fees
 Cosmetologist Examiners Board
 Cosmetology License and Permit Fees and Fines

Dentistry Board*

Dentistry Licensing Fees*

Dietetics and Nutrition Practice Board

Dietetics and Nutrition Practitioner Application and License Fees

District Courts

Miscellaneous Court Fees - Court Participation Fees on Specialty Court Clients
 Uniform Commercial Code Fees

Education

Child Nutrition Commodity Rebate Revenue
 Teacher Licensure Fees
 Administrator Licensure Fees
 Minnesota Career Information System Subscription Fees

Emergency Medical Services Board

Emergency Medical Services Licensing Fees

Employment and Economic Development*

Services for the Blind – Operations and Communication Center Earnings
 Small Business Certification

Explore Minnesota Tourism

Tourism Promotional Revenue
 Tourism Worldwide Web Revenue
 Tourism Brochure Program Revenue

Gambling Control Board*

Lawful Gambling License and Regulatory Fees*

Health*

Adoption Registry Filing and Administrative Fees
 Asbestos Abatement Contractor License, Worker/Site Supervisor Certificate and Project Permit Fees

Birth Center License Fees
 Body Art Establishment and Technician Licensure Fees
 Copies of Vital Records and Related Services Fees
 Doula Registry Fees
 Drinking Water Service Connection Fee*
 Electronic Health Records Service Provider Application and Certification Fees*
 Food, Beverage and Lodging License Fee*
 Food Manager Certification Fee
 Funeral Establishment and Funeral Director Licensure Fee*
 Health Care Facility License Fees*
 Hearing Instrument Dispensers Certification and Examination Fees
 Health Maintenance Organizations/Accountable Provider Networks/County-Based Purchasers Application and Renewal Fees
 Home Care Annual License Fee*
 Interpreter Roster Application Fee
 Laboratory Accreditation Fee
 Lead Program License and Certification Fees*
 Manufactured Home Park and Recreational License Fees
 Newborn Screening Fee Deaf Grant
 Newborn Screening Fee
 Occupational Therapist License Fee
 Plan Review and Inspection Fees for Water Treatment
 Public Pool Plan Review, Inspection, and License Fees
 Radioactive Materials Registration and License Fees
 Specimen Handling Fee
 Speech Language Pathologist and Audiologist Registration Fees
 Statewide Hospitality Facility License Fee
 Temporary Nursing Provider Fee*
 Well Management Program Fees
 X-Ray Machine Registration and Inspection Fees

Higher Education, Office of

Private postsecondary licensure & registration fees

Historical Society

Historic Structure Rehabilitation Grant/Fee

Human Rights

Certificate of Compliance Fees

Human Services

Alternative Care Premium
 Child Support Enforcement Cost Recovery Fee
 DHS Rents – Intergovernmental
 Federal Collections
 Licensing Division Fees
 Background Study Fees

Departmental Earnings

List of Departmental Earnings by Agency

Medical Assistance for Employed Persons with Disabilities Premium	Electronic Licensing
Minnesota Care Premium*	Fire Fighting Cost Reimbursements
MSOP Cost of Care Recoveries	Forestry Nursery Sales of Seedlings and Seeds
MSOP Industry	Game and Fish Licenses, Stamps, Federal Reimbursement *
Nursing Home Advisory Council Fee	Land Recreation
Shared Services Revenue	Minerals and Land Earnings and License Fees
SOS Cost of Care Recoveries	Parks Earnings*
Work Activity Program Charges for Services and Sales	Real Estate Earnings
Iron Range Resources	Reclamation
Giants Ridge Golf and Ski Resort, Minnesota Discovery Center, and Other Rent and Receipts	Timber Sales and Related Earnings
Labor and Industry*	Water Recreation Registration and License Fees, Fines, and Restitution
Data Practices/Cost of Copies Charges	Waters Permits and Fees
Employment Agency License and Examination Fees	Nursing Board
Logger Assessments from Wood Mills Based on Number of Cords of Wood Purchased	Nursing Examination, Registration, Certification, Permit and License Fees
Qualified Rehabilitation Consultant Services Billed to Insurers	Nursing Home Administrators' Board
Rehabilitation Provider Registration and Managed Care Organization Fees	Nursing Home Administrator Profession license Fees
Workers Compensation and Construction Code Penalties	Optometry Board*
Residential Contractor License Fees	Optometry Profession Application and License Fees *
Combative Sports Fee Increase*	Peace Officers Board
Construction Code Fees*	Peace Officer Testing and Licensing Fees
Legal Profession Boards	Peace Officer Continuing Education
Certifying Accrediting Agencies and Annual Renewal Fees	Pharmacy Board*
Licensing Attorneys	Pharmacist and Pharmacy Application, Registration and License Fees*
Regulating Continuing Legal Education	Physical Therapy Board
Regulation of Attorney Actions and Ethical Practices	Physical Therapist and Physical Therapist Assistant Application and License Fees
Reimbursement of Clients Defrauded By Attorneys	Podiatric Medicine Board
Licensing Attorneys	Podiatrist Application and License Fees
Marriage and Family Therapy Board	Pollution Control Agency
Marriage and Family Therapist Licensing Fees	Pollution Prevention Fee
Mediation Services	Air Quality Fee
Arbitration Roster Fee	Low Level Radioactive Waste Generator Fee
Medical Practice Board	Hazardous Waste Fee
Medical Practitioner Licensing Fees	Water Quality Fee
Minnesota Management and Budget	SSTS Licensing
Combined Charities Registration Fee	SSTS Tank Fee
Public Employees Insurance Program Administration Fee	E-Waste
Natural Resources*	Dry Cleaner Fee
Aquatic Invasive Species*	Voluntary Petroleum Investigation and Cleanup
Department of Natural Resources Miscellaneous Revenues	PCA Income Agreements
	Underground Storage Tank Certification Program
	Waste Disposal Facility Operators & Inspectors Certification Program
	Wastewater Operator Certification Program
	Paint Stewardship Admin Fees

Departmental Earnings

List of Departmental Earnings by Agency

Private Detectives Board

Private Detective and Protective Agents Licensing Fees

Psychology Board

Psychology Professional License Fees

Public Facilities Authority

Public Facilities Authority Application and Repayment Fees

Public Safety*

9-1-1 User Fee (Customer Surcharge)

Criminal Justice Network

Crime Alert Network Fee

Criminal Justice Data Network Monthly Access and Connection Charge

Driver and Vehicle Services Technology Surcharge (MNLARS)

Driver's License and Related Fees

Emergency Management Hazardous Chemical Report and Hazardous Materials Incident Response Fees

Fire Insurance Policy Surcharge

Fire Safety Inspection, Certification, License and Permit Fees

Fleet Registration Administrative Fee

Gambling Enforcement Permits, Licenses and Background Check Fees

Interstate Regulation & Reciprocity Filing Fees (Fuel Tax)*

Licensing DWI Reinstatement Fee and Surcharge

Licensing-Motorcycle Endorsement and Renewal Fees

Liquor Licensing Fees

Motor Vehicle Dealers Application and License Fees

Motor Vehicle Filing Fee

Motor Vehicle Miscellaneous - Administrative and Inspection Fees and Advertising Revenue

Motor Vehicle Special Lists Copy Fees and Surcharge

Motor Vehicle Transfer Registration Fee

Non-Criminal Justice Requestor Records Processing Fee

Office of Pipeline Safety Quarterly Inspection Fee

Patrol Escorts and Air Patrol Service Fees to Non-Government Entities*

Personal Protection Pistol Permit Application and Administration Fees

Special Plates and Stickers Fees

Vehicle Registration and Title Certificate Fee

Commercial MV Inspection Fee

Public Utilities Commission*

Administrative Hearing Cost Assessment to Utilities

Extended Area Service Balloting Charge

Energy Regulation Cost Assessment to Gas and Electric Utilities*

Rulemaking Assessment

Telephone Assistance Plan Surcharge on Wired Lines

Telephone Regulation Cost Assessment

Racing Commission*

Racetrack Ownership, Operating and Professional Licenses*

Revenue

Revenue Recapture Administration Fee on Taxpayers

Cigarette – Tobacco Licensure

Conditional Use Fees

Filing Fees

Health Impact Fees

Assessors Education – Licensing

Petroleum Distributor Fees

Petroleum Tank Cleanup Fees

Propane – Liquefied Petroleum Gas Fee

Motor Fuels

Gambling License Regulatory Fees

Secretary of State

Annual Report Filing and Renewal Fees

Business Services Filing, Copy and Certification Fees

Computer Information Fees - Direct Access

Computer Information Fees-Voter Registration Lists

Election Fees - Candidate Filing, Copy and Certification Fees

Notary Commission and Renewal Fees

Uniform Commercial Code Filing and Copy Fees

Social Work*

Social Worker Licensing Fees*

Supreme Court

Testing/Training Fee for Court Interpreters

Civil Legal Services Fees on Attorneys (Dedicated)

Miscellaneous Court Fees - Alternative Dispute Resolution Registration Fee

Fees from County Users of Minnesota Court Information System

Fees for Filing Appeals

Registration of Attorney Actions and Ethical Practices - Late Fee

State Building Code

Data Practices/Cost of Copies Charges (Library Patrons)

Departmental Earnings

List of Departmental Earnings by Agency

Transportation*

- Motor Vehicle Miscellaneous Fee*
- Airport License Fees
- Advertising Permits
- Department of Transportation Miscellaneous
- Motor Carrier Permits
- Transportation Permits - Oversize or Overweight Vehicle Permit Fees
- Highway Toll Revenue (MN/Pass Fees)
- Air Transportation Fees on State officials' Travel (Revolving Account)
- Tower Leases

Veterans Affairs

- Veterans Cost of Care - Individual Maintenance Fees and Federal Veterans Administration Reimbursements
- Veteran's Affairs - Veteran Burial Federal Reimbursement and Family Member Burial Fees

Veterinary Medicine Board

- Veterinary Medicine Profession Application and License Fees

Water and Soil Resources Board

- WCA Appeal Fee
- Wetland Banking Establishment and Transaction Fees

Departmental Earnings

Table One: All Departmental Earnings by Revenue Class

(Dollars in Thousands)

	FY 2013 Actual	FY 2014 Actual	FY 2015 Estimate	FY 2016 Base	FY 2017 Base	FY 2016 Governor's Recommendation	FY 2017 Governor's Recommendation	Percent Change, FY14-15 to base	Percent Change Base to Governor's Recommendation	Percent of Total FY 2016-17
Departmental Earnings	348,320	394,120	387,887	387,444	394,604	408,881	418,039	0.0%	5.7%	31.8%
Departmental Sales	70,725	99,304	72,078	68,854	68,803	68,854	68,803	-19.7%	0.0%	5.2%
Licenses & Fees	747,771	648,405	775,843	678,083	622,401	685,663	631,737	-8.7%	1.3%	48.0%
Departmental Penalties	13,141	7,805	6,669	4,058	5,738	4,058	5,738	-32.3%	0.0%	0.4%
Care & Hospitalization	165,634	174,817	191,964	190,093	191,220	189,723	192,143	4.0%	0.1%	14.6%
Total	1,345,592	1,324,451	1,434,440	1,328,532	1,282,765	1,357,179	1,316,459	-5.3%	2.4%	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) 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) Because of the transition to a new budget system, agencies were asked to prepare this information in out-of-the-system template. Differences between the budget system and these reports may result, relating to the difference between how the accounting and budgeting systems track departmental earnings.
- (4) Percent change is calculated between 2014 actual and 2015 budget, and 2016-2017 base. Percent change is also calculated between FY16-17 base and Governor's Recommendation
- (5) Percent of total is calculated on 2016-2017 Governor's recommendation.

Departmental Earnings

Table Two: Departmental Earnings by Bill Area

(Dollars in Thousands)

	FY 2013 Actual	FY 2014 Actual	FY 2015 Estimate	FY 2016 Base	FY 2017 Base	FY 2016 Governor's Recommendation	FY 2017 Governor's Recommendation	Percent Change, FY14-15 to base	Percent Change Base to Governor's Recommendation	Percent of Total FY 2016-17
E-12 Education	8,080	7,154	7,914	9,409	9,909	9,409	9,909	28.2%	0.0%	0.8%
Higher Education	728	736	560	560	560	560	560	-13.6%	0.0%	0.0%
Health and Human Services	298,618	303,823	461,623	352,933	347,305	369,027	366,693	-8.5%	5.1%	27.9%
Environment and Agriculture	281,687	316,804	293,754	288,524	286,096	297,882	296,674	-5.9%	3.5%	22.5%
Economic Development	161,015	214,126	181,441	166,895	165,652	168,586	167,643	-15.9%	1.1%	12.7%
State Government and Veterans	122,028	122,756	124,396	123,997	124,103	123,997	124,285	0.4%	0.1%	9.4%
Transportation	127,849	219,966	222,348	218,708	181,756	219,204	182,252	-9.5%	0.2%	13.8%
Public Safety and Judiciary	118,859	116,901	119,205	131,446	132,080	131,446	132,080	11.6%	0.0%	10.0%
Property Tax Aids and Credits	226,727	22,184	23,200	36,060	35,304	37,068	36,363	57.2%	2.9%	2.8%
Total	1,345,592	1,324,451	1,434,440	1,328,532	1,282,765	1,357,179	1,316,459	-5.3%	2.4%	100.0%

Notes:

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- (5) Percent of total is calculated on 2016-2017 Governor's recommendation.

Departmental Earnings

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

	FY 2013 Actual	FY 2014 Actual	FY 2015 Estimate	FY 2016 Base	FY 2017 Base	FY 2016 Governor's Recommendation	FY 2017 Governor's Recommendation	Percent Change, FY14-15 to base	Percent Change Base to Governor's Recommendation	Percent of Total FY 2016-17
General Fund	264,408	253,068	258,652	254,214	254,107	249,309	249,755	-0.7%	-1.8%	19.0%
Health Impact Fund	191,210	-	-	-	-	-	-			0.0%
State Government Special Revenue Fund	154,564	161,872	161,416	173,500	173,928	176,122	177,204	7.5%	1.7%	13.5%
Special Revenue Fund	298,654	390,311	400,866	391,260	349,329	398,037	357,177	-6.4%	2.0%	27.1%
Agricultural Fund	22,056	22,806	23,458	24,615	25,514	31,121	32,744	8.4%	27.4%	2.5%
DNR-Natural Resources Fund	52,732	58,779	52,464	51,828	53,531	53,830	56,167	-5.3%	4.4%	4.3%
Game and Fish Fund	87,595	93,392	94,043	94,383	94,625	97,973	98,077	0.8%	3.7%	7.5%
Petroleum Tank Release Cleanup Fund	27,075	12,978	14,146	27,006	26,250	27,006	26,250	96.3%	0.0%	2.0%
Health Care Access Fund	-	15,566	19,517	33,072	37,091	44,827	50,395	100.0%	35.7%	3.8%
Iron Range Resources and Rehab Fund	208	38,161	6,832	78	78	78	78	-99.7%	0.0%	0.0%
Economic Protection Trust Fund	203	192	4,376	197	197	197	197	-91.4%	0.0%	0.0%
Endowment and Permanent School Fund	33,875	53,343	36,632	34,817	34,816	34,817	34,816	-22.6%	0.0%	2.6%
Gift Fund	(6)	(7)	-	-	-	-	-	-100.0%		0.0%
Trunk Highway Fund	16,203	13,450	11,451	11,451	11,451	11,751	11,751	-8.0%	2.6%	0.9%
Highway Users Tax Distribution Fund	1,342	2,273	2,000	2,000	2,000	2,000	2,000	-6.4%	0.0%	0.2%
State Airports Fund	718	712	710	710	710	710	710	-0.1%	0.0%	0.1%
Environmental Fund	35,349	36,410	35,070	35,480	35,640	35,480	35,640	-0.5%	0.0%	2.7%
Remediation Fund	679	701	667	770	770	770	770	12.6%	0.0%	0.1%
Workers Compensation Special Fund	2,585	3,362	4,346	4,346	4,346	4,346	4,346	12.8%	0.0%	0.3%
Federal Fund	33,897	23,499	156,175	32,278	16,500	32,278	16,500	-72.9%	0.0%	1.3%
Federal TANF Reserve Fund	-	-	-	-	-	-	-			0.0%
DHS Enterprise Funds	97,697	107,955	121,198	126,531	131,887	126,531	131,887	12.8%	0.0%	10.0%
Miscellaneous Enterprise Funds	7,494	15,080	14,432	14,432	14,432	14,432	14,432	-2.2%	0.0%	1.1%
Administration Enterprise Funds	1,411	1,727	1,742	1,742	1,742	1,742	1,742	0.4%	0.0%	0.1%
MMB Internal Service Funds	1,504	387	515	515	515	515	515	14.2%	0.0%	0.0%
Miscellaneous Internal Service Funds	2,087	2,697	3,050	3,150	3,150	3,150	3,150	9.6%	0.0%	0.2%
Miscellaneous Agency Funds	9,684	12,824	7,705	7,170	7,170	7,170	7,170	-30.1%	0.0%	0.5%
Miscellaneous Component Units Funds	0	-	-	-	-	-	-			0.0%
Revolving Component Units Funds	2,368	2,916	2,977	2,988	2,987	2,988	2,987	1.4%	0.0%	0.2%
Total	1,345,592	1,324,451	1,434,440	1,328,532	1,282,765	1,357,179	1,316,459	-5.3%	2.4%	100.0%
Non-Dedicated	853,586	656,601	653,660	674,677	674,062	678,921	680,631	2.9%	0.8%	51.7%
Dedicated	492,005	667,851	780,781	653,855	608,703	678,258	635,828	-12.8%	4.1%	48.3%
Total	1,345,592	1,324,451	1,434,440	1,328,532	1,282,765	1,357,179	1,316,459	-5.3%	2.4%	100.0%

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- (3) Because of the transition to a new budget system, agencies were asked to prepare this information in out-of-the-system template. Differences between the budget system and these reports may result, relating to the difference between how the accounting and budgeting systems track departmental earnings.
- (4) Percent change is calculated between 2014 actual and 2015 budget, and 2016-2017 base. Percent change is also calculated between FY16-17 base and Governor's Recommendation
- (5) Percent of total is calculated on 2016-2017 Governor's recommendation.

Departmental Earnings

Table Four: All Departmental Earnings by Agency

(Dollars in Thousands)

	FY 2013 Actual	FY 2014 Actual	FY 2015 Estimate	FY 2016 Base	FY 2017 Base	FY 2016 Governor's Recommendation	FY 2017 Governor's Recommendation	Percent Change, FY14-15 to base	Percent Change Base to Governor's Recommendation	Percent of Total FY 2016-17
Education	8,056	7,137	7,880	9,375	9,875	9,375	9,875	28.2%	0.0%	0.7%
State Academies	-	-	10	10	10	10	10	100.0%	0.0%	0.0%
Perpich Center for Arts Education	24	16	24	24	24	24	24	18.3%	0.0%	0.0%
Higher Education, Office of	728	736	560	560	560	560	560	-13.6%	0.0%	0.0%
Human Services	236,938	236,253	388,073	273,233	262,156	285,171	276,734	-14.2%	5.0%	21.0%
Health	40,954	45,746	47,206	48,062	48,070	51,421	52,078	3.4%	7.7%	3.9%
MNSure	-	537	5,314	10,647	16,003	10,647	16,003	355.4%	0.0%	1.0%
Chiropractor Examiners, Board of	939	822	877	901	926	901	926	7.5%	0.0%	0.1%
Dentistry, Board of	1,580	1,534	1,583	1,651	1,609	2,036	1,994	4.6%	23.6%	0.2%
Medical Practice, Board of	5,338	5,509	5,270	5,370	5,470	5,370	5,470	0.6%	0.0%	0.4%
Nursing, Board of	5,686	5,866	5,757	5,367	5,388	5,367	5,388	-7.5%	0.0%	0.4%
Nursing Home Administrators, Board of	200	219	482	482	482	482	482	37.6%	0.0%	0.0%
Optometry, Board of	129	127	123	123	123	153	158	-1.6%	26.4%	0.0%
Pharmacy, Board of	2,288	2,380	2,292	2,292	2,292	2,671	2,671	-1.9%	16.5%	0.2%
Podiatric Medicine, Board of	94	134	87	113	88	113	88	-8.8%	0.0%	0.0%
Psychology, Board of	1,115	1,210	1,156	1,156	1,156	1,156	1,156	-2.3%	0.0%	0.1%
Veterinary Medicine, Board of	345	359	375	385	385	385	385	4.9%	0.0%	0.0%
Dietetics and Nutrition Practice, Board of	99	113	134	134	134	134	134	8.7%	0.0%	0.0%
Social Work, Board of	1,128	1,163	1,200	1,236	1,273	1,239	1,276	6.1%	0.2%	0.1%
Marriage and Family Therapy, Board of	326	325	325	325	325	325	325	-0.1%	0.0%	0.0%
Emergency Medical Services Regulatory Board	79	114	83	113	83	113	83	-0.6%	0.0%	0.0%
Physical Therapy, Board of	531	564	483	510	510	510	510	-2.6%	0.0%	0.0%
Behavioral Health and Therapy, Board of	849	846	802	833	833	833	833	1.1%	0.0%	0.1%
Pollution Control	26,585	27,032	26,550	27,146	27,306	27,146	27,306	1.6%	0.0%	2.0%
Natural Resources	213,628	248,132	225,646	220,477	219,231	226,069	225,319	-7.2%	2.7%	16.9%
Water and Soil Resources, Board of	366	516	553	503	503	503	503	-5.9%	0.0%	0.0%
Minnesota Zoo	15,233	13,962	12,968	11,168	8,928	11,168	8,928	-25.4%	0.0%	0.8%
Agriculture	25,836	27,127	27,957	29,150	30,048	32,916	34,538	7.5%	13.9%	2.5%
Animal Health, Board of	39	36	80	80	80	80	80	37.8%	0.0%	0.0%
Commerce	108,153	117,331	114,794	110,752	110,794	113,044	113,386	-4.6%	2.2%	8.5%
Public Utilities Commission	8,000	8,581	7,964	7,624	7,989	8,349	8,714	-5.6%	9.3%	0.6%
Employment and Economic Development	985	845	1,182	1,173	1,046	1,383	1,256	9.5%	18.9%	0.1%
Accountancy, Board of	1,111	1,504	1,380	1,380	1,380	1,380	1,380	-4.3%	0.0%	0.1%
Architecture, Engineering, Land Surveying	718	2,210	624	2,069	624	2,069	624	-5.0%	0.0%	0.1%
Cosmetologist Examiners, Board of	2,016	1,971	1,967	1,972	1,894	1,972	1,894	-1.8%	0.0%	0.1%
Barber Examiners, Board of	279	277	317	324	325	324	325	9.2%	0.0%	0.0%
Labor and Industry	31,129	34,617	33,789	33,099	33,099	31,563	31,563	-3.2%	-4.6%	2.4%
Mediation Services, Board of	2	5	3	3	3	3	3	-34.6%	0.0%	0.0%
Iron Range Resources and Rehabilitation Board	4,862	42,545	15,290	4,357	4,357	4,357	4,357	-84.9%	0.0%	0.3%
Explore Minnesota Tourism	1,361	1,296	1,111	1,111	1,111	1,111	1,111	-7.7%	0.0%	0.1%
Public Facilities Authority	2,399	2,944	3,020	3,031	3,030	3,031	3,030	1.6%	0.0%	0.2%
Legislature	-	240	250	250	250	250	250	2.0%	0.0%	0.0%
State Auditor	5,604	7,450	6,750	6,750	6,750	6,750	6,750	-4.9%	0.0%	0.5%

Departmental Earnings

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

	FY 2013 Actual	FY 2014 Actual	FY 2015 Estimate	FY 2016 Base	FY 2017 Base	FY 2016 Governor's Recommendation	FY 2017 Governor's Recommendation	Percent Change, FY14-15 to base	Percent Change Base to Governor's Recommendation	Percent of Total FY 2016-17
Attorney General	604	633	605	605	605	605	605	-2.3%	0.0%	0.0%
Secretary of State	17,809	18,072	19,596	19,181	19,312	19,181	19,312	2.2%	0.0%	1.4%
MN.IT Services	206	568	-	-	-	-	-	-100.0%		0.0%
Administrative Hearings, Office of	2,114	2,701	3,071	3,171	3,171	3,171	3,171	9.9%	0.0%	0.2%
Capitol Area Architectural and Planning Board	-	4	7	-	-	-	-	-100.0%		0.0%
Management and Budget	2,095	908	1,119	1,119	1,119	1,119	1,119	10.4%	0.0%	0.1%
Minnesota Revenue	752	807	810	820	830	820	830	2.0%	0.0%	0.1%
Black Minnesotans, Council on	-	-	5	5	5	5	5	100.0%	0.0%	0.0%
Historical Society	67	38	100	100	100	100	100	45.2%	0.0%	0.0%
Veterans Affairs	41,008	44,783	44,520	45,031	44,996	45,031	44,996	0.8%	0.0%	3.4%
MMB Non-operating	1,528	1,414	1,482	1,482	1,482	1,482	1,482	2.3%	0.0%	0.1%
MMB Treasury-Non Operating	47,836	42,721	43,673	43,080	43,080	43,080	43,080	-0.3%	0.0%	3.2%
Racing Commission	800	835	839	833	833	833	1,015	-0.5%	10.9%	0.1%
Gambling Control Board	1,606	1,582	1,570	1,570	1,570	1,570	1,570	-0.4%	0.0%	0.1%
Transportation	22,287	113,062	118,986	115,343	84,388	115,643	84,688	-13.9%	0.3%	7.5%
Public Safety - Transportation	105,562	106,904	103,361	103,365	97,368	103,561	97,564	-4.5%	0.2%	7.5%
Private Detective Board	142	180	180	180	180	180	180	0.0%	0.0%	0.0%
Peace Officer Standards and Training Board	469	493	480	480	480	480	480	-1.4%	0.0%	0.0%
Supreme Court	2,712	2,788	2,638	2,669	2,670	2,669	2,670	-1.6%	0.0%	0.2%
Legal Professions Boards	7,623	6,284	5,644	5,736	5,695	5,736	5,695	-4.2%	0.0%	0.4%
District Courts	1,107	744	553	553	553	553	553	-14.7%	0.0%	0.0%
Public Defense, Board of	6	-	-	-	-	-	-			0.0%
Human Rights	65	137	105	98	90	98	90	-22.3%	0.0%	0.0%
Corrections	19,245	19,161	21,662	21,656	21,656	21,656	21,656	6.1%	0.0%	1.6%
Public Safety - Public Safety	87,491	87,114	87,943	100,074	100,756	100,074	100,756	14.7%	0.0%	7.5%
Tax Policy Aids and Credits	226,727	22,184	23,200	36,060	35,304	37,068	36,363	57.2%	2.9%	2.7%
Total	1,345,592	1,324,451	1,434,440	1,328,532	1,282,765	1,357,179	1,316,459	-5.3%	2.4%	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) 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) Because of the transition to a new budget system, agencies were asked to prepare this information in out-of-the-system template. Differences between the budget system and these reports may result, relating to the difference between how the accounting and budgeting systems track departmental earnings.
- (4) Percent change is calculated between 2014 actual and 2015 budget, and 2016-2017 base. Percent change is also calculated between FY16-17 base and Governor's Recommendation
- (5) Percent of total is calculated on 2016-2017 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.

Revenue category: 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 categories 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.