

Change Summary Fiscal Report Explained

Agriculture
Agency Change Summary
(Dollars in Thousands)

1. The Change Summary Fiscal Report displays data for the current year, and the next two years with a biennium total. It contains a section for each appropriation type and fund code. The report has two sections:

- Appropriation Summary by Type and Fund
- Revenue Summary by Type and Fund

It summarizes BPAS data at the Agency, Program or Budget Activity level. All agency budget books will include “Agency Change Summary.” Lower level fiscal reports can be run from the Fiscal reports menu and should sum to the agency level report.

2. The following is true of all Agency Change Summary reports:

- DOLLARS ARE DISPLAYED IN THOUSANDS
- Excludes appropriation data coded as “Non-Dedicated” type (99), “Exclude” type (77), and “Continuing” type (02) in the Fund Summary section
- Excludes Capital Project Funds (fund codes = 3501, 3510, 3600, 3605 - 3609, 3610 - 3617, and 3620)
- Includes appropriation data coded as “Non-Dedicated” type (99) in the Revenue Change Summary

3. The Appropriation Type by Fund Summary, displays the appropriation types in the following order (Direct, Open, Dedicated (Stat), and then by fund in ascending order.

	FY25	FY26	FY27	Biennium 2026-27
Direct				
Fund: 1000 - General				
FY2023 Appropriations a	52,798	52,798	52,798	105,596
Base Adjustments b				
All Other One-Time Appropriations		(1,953)	(1,953)	(3,906)
Current Law Base Change		964	964	1,928
Pension Allocation		47	47	94
Approved Transfer Between Appropriation		0	0	0
Forecast Base c	52,798	51,856	51,856	103,712
Change Items d				
Agricultural Trade and Marketing		200	200	400
Farm and Rural Mental Health Assistance		225	225	450
Ag Emergency Preparedness and Response		625	300	925
Noxious Weed Program		900	900	1,800
Meat Inspection Program		150	150	300
Industrial Hemp Development Program		300	300	600
Critical Core Capacity for Plant Pathogens and Pests		250	250	500
Capital Equipment Replacement		618	539	1,157
Total Governor's Recommendations e	52,798	55,124	54,720	109,844

4. For each Direct and Open appropriation type by fund:
 - a. Current Year (FY2025) Appropriations: Summarizes current year and budget years appropriation amounts
 - b. Base Adjustments: Summarizes values for each base adjustment account.
 - c. "Subtotal – Forecast Base": Current Year appropriation amounts plus base adjustments.
 - d. Change Items: Summarizes the appropriation amount for each Governor’s Recommended change item sorted in ascending order by change item rank.
 - e. Governor’s Recommendations: Summarizes "Subtotal – Forecast Base" plus all change item appropriation amounts.

5. For the Dedicated appropriation type by fund:
 - a. Planned Spending: Summarizes expenditure amounts for the forecast base (excludes Governor’s recommended change items).
 - b. Change Items: Expenditures amount for each Governor’s Recommended change item for dedicated appropriations by fund, sorted in ascending order by change item rank.
 - c. Total Governor’s Recommendations = Calculation: "Planned Spending" plus all change item expenditure amounts.

Fund: 2018 - Agriculture Fund				
Planned Spending a	37,541	40,065	39,525	79,590
Change Items b				
Waste Pesticide Collection Fee		850	850	1,700
Pollinator Protection Account		250	250	500
Food Certificate Fee Account		182	182	364
Agricultural Emergency Account		350	350	700
Total Governor's Recommendations c	37,541	41,697	41,157	82,854

6. The Revenue Change Summary section summarizes revenue by appropriation type (Dedicated and Non-Dedicated) by fund, in ascending fund order.
 - Forecast Revenues: Revenues summarized by appropriation type (Dedicated or Non-Dedicated) and fund for each fiscal year for the forecast base (excludes Governor’s Recommended change items) for the identified appropriation type (Dedicated and Non-Dedicated) revenue by fund.
 - Change Items: Revenues for each Governor’s Recommendation change item amount for the identified appropriation type (Dedicated and Non-Dedicated) by fund, sorted in ascending order by change item rank.

Revenue Change Summary				
Dedicated				
Fund: 2018 - Agriculture Fund				
Forecast Revenues	34,169	31,824	32,109	63,933
Change Items				
Waste Pesticide Collection Fee		850	850	1,700
Food Certificate Fee Account		182	182	364
Total Governor's Recommendations	34,169	32,856	33,141	65,997

<i>Non-Dedicated</i>				
Fund: 1000 - General				
Forecast Revenues	4,198	4,022	4,022	8,044
Change Items				
Food Certificate Fee Account		(110)	(110)	(220)
Total Governor's Recommendations	4,198	3,912	3,912	7,824