

Expenditures Overview Fiscal Report Explained

Agency Name	Agency Expenditure Overview
<i>(Dollars in Thousands)</i>	

- The Expenditures Overview Fiscal Report displays Expenditures for six fiscal years or budget periods; three actual, one current, and two budget years. It contains four sections: Expenditures by Fund, Expenditures by Program / Budget Activity (this section is different depending on the report level), Expenditures by Category, and Full-Time Equivalents (FTE).

It summarizes BPAS data at the the Agency, Program, or Budget Activity level by fiscal year. All agency budget books include “Agency Expenditures Overview.” Some agency books will include “Program Expenditures Overview” or “Budget Activity Expenditures Overview” depending on the agency budget structure. Lower level fiscal report should sum to the agency level report.

- The following is true of all Expenditures Overview fiscal reports:
 - DOLLARS ARE DISPLAYED IN THOUSANDS
 - Excludes uses or expenditures for appropriations coded as “Non-Dedicated” type (99) and “Exclude” type (77). “Exclude” is a BPAS only type
 - Excludes Capital Project Funds (fund codes = 3501, 3510, 3600, 3605 - 3609, 3610 - 3617 and 3620)
 - The three section totals (Fund, Program/Budget activity and category) must match
- Expenditures by Fund (fund code)

	Actual FY22	Actual FY23	Actual FY24	Estimate FY25	Forecast Base		Governor's Recommendation	
					FY26	FY27	FY26	FY27
<u>Expenditures by Fund</u>								
1000 - General	29,219	37,286	32,520	43,437	40,286	40,447	44,274	44,973
2000 - Restrict Misc Special Revenue	3,897	1,372	1,760	1,331	1,778	1,884	1,778	1,884
2001 - Other Misc Special Revenue	3,957	4,125	4,666	4,092	5,671	5,737	5,671	5,737
2018 - Agriculture Fund	26,045	27,106	32,067	37,630	40,153	39,614	41,785	41,246
2050 - Environment & Natural Resource	249	594	373	406	187	151	187	151
2302 - Clean Water Fund	3,742	10,001	13,208	13,663	989		9,797	8,808
2403 - Gift	92	83	5	13	33	33	33	33
2801 - Remediation Fund	1,902	1,945	2,044	2,063	2,048	2,048	2,053	2,057
3000 - Federal	7,286	7,314	8,686	12,088	16,850	10,857	16,850	10,857
6000 - Miscellaneous Agency	57	51	61	190	190	79	190	79
8200 - Clean Water Revolving Fund	5,041	26						
Total Totals Must Match	81,486	89,902	95,390	114,913	108,185	100,850	122,618	115,825
Biennial Change				38,914		(1,268)		28,140
Biennial % Change				23		(1)		13
Governor's Change from Base								29,408
Governor's % Change from Base								14

Amount summarizes the values from the “Expenditures” account group. *This number is not the same as appropriations and may not match the fund balance in budget years.*

4. Biennial Amount Change Calculation

Biennial Change	38,914	(1,268)	28,140
Biennial % Change	a 23	b (1)	c 13

- a. Change = (Actual/Estimated FY 2024 – 25) less (Actual FY 2022 – 23)
Biennial % Change = Change divided by (Actual FY 2022 – 23)
- b. Change = (Forecast Base FY 2026 – 27) less (Actual/Estimated FY 2024 – 25)
Biennial % Change = Change divided by (Actual/Estimated FY 2024 – 25)
- c. Change = (Governor’s Rec FY 2026 -27) less (Actual/Estimated FY 2024 – 25)
Biennial % Change = Change divided by (Actual/Estimated FY 2024 – 25)

5. Governor’s Change from Base

Governor's Change from Base			29,408
Governor's % Change from Base			14

- Change = (Governor’s Rec FY 2026-27) less (Forecast Base FY 2026 – 27)
Biennial % Change = Change divided by (Forecast Base FY 2026 – 27)

6. Expenditures by Program / Budget Activity (This section is different depending on the report level)

<u>Expenditures by Program or Budget Activity</u>									
Protection Service	48,964	56,023	62,606	69,385	58,367	56,424	69,884	67,898	
Promotion and Marketing	4,769	5,315	6,749	7,752	7,937	7,986	7,937	7,986	
Ag, Energy, Bioproduct Advncmt	9,058	12,744	13,170	25,277	28,266	22,649	28,266	22,649	
Admin and Financial Assist	18,695	15,821	12,864	12,499	13,615	13,791	16,531	17,292	
Total	81,486	89,902	95,390	114,913	108,185	100,850	122,618	115,825	

- Agency Expenditures Overview section has Expenditures by Program section
- Program Expenditures Overview report has Expenditures by Budget Activity section
- Budget Activity Expenditures Overview report does not include this section

7. Expenditures by Category

<u>Expenditures by Category</u>									
Compensation	35,482	36,537	38,306	40,954	42,433	41,407	47,010	46,589	
Operating Expenses	25,890	32,559	36,304	37,595	30,766	30,257	39,474	38,957	
Grants, Aids and Subsidies	12,353	19,971	20,249	34,667	34,739	29,152	35,794	30,207	
Capital Outlay-Real Property	251	619	120	1,102	103	2	185	29	
Other Financial Transaction	7,510	216	411	595	144	32	155	43	
Total	81,486	89,902	95,390	114,913	108,185	100,850	122,618	115,825	

- Groups expenditures by expenditure category (See the account directory for a listing of the account codes with their name and hierarchy)
 - Compensation (account codes 41000 – 41070 and 410CL)
 - Operating Expenses (account codes 41100 – 43010)

- Grants, Aids and Subsidies (account codes 44100 – 44165, 48040)
- Capital Outlay-Real Property (account codes 47000, 47005, 47101, 47030, 47040, 47050, 47060, and 47230)
- Other Financial Transactions (account codes 43500, 44010 – 44020, 44200, 44300, 47110 – 47160, 48050 – 499CL)

8. Internal Billing Expenditures = 42000 (Agency Indirect Costs) account code

Total Agency Expenditures	81,486	89,902	95,390	114,913	108,185	100,850	122,618	115,825
Internal Billing Expenditures	4,292	4,804	5,254	5,273	5,786	5,795	6,538	6,547
Expenditures Less Internal Billing	77,194	85,099	90,136	109,640	102,399	95,055	116,080	109,278

- 42000 - Agency Indirect Costs is specially used for internal billing of centralized services functions to agency divisions within the department.
- “Expenditures Less Internal Billing” total excludes the double counting of the internal billing expenditures from the total expenditures.
- The “Internal Billing Receipts” on the Financing by Fund fiscal report in the 2001 fund and the “Internal Billing Expenditures” on the Expenditures Overview fiscal report should be similar amounts by fiscal year.

9. Full-Time Equivalents (FTE) - Refers to the equivalent of one person working full time for one year (approximately 2,080 hours of paid staff time)

<u>Full-Time Equivalents</u>	431.96	438.30	447.17	460.53	472.29	433.70	520.49	483.50
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