

Financing by Fund Fiscal Report Explained

Agriculture				Agency Financing by Fund					
<i>(Dollars in Thousands)</i>									
	Actual	Actual	Actual	Estimate	Forecast Base		Governor's Recommendation		
	FY22	FY23	FY24	FY25	FY26	FY27	FY26	FY27	

1. The Financing by Fund Fiscal Report displays All Available Resources and Uses by Fund for six fiscal years or budget periods; three actual, one current, and two budget years. The report shows the resources for the agency’s expenditures by fund.

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

2. The following is true of all Financing by Fund fiscal reports:
- DOLLARS ARE DISPLAYED IN THOUSANDS
 - Excludes sources and uses for appropriations coded as “Non-Dedicated” type (99) and “Exclude” type group (77). “Exclude” is a BPAS only type
 - Excludes Capital Project Funds (fund codes = 3501, 3510, 3600, 3605 - 3609, 3610 - 3617 and 3620)

3. Depending on the specific activities of a fund in an agency, program, or budget activity, the report may contain the following fields as rows:

<i>Available Resources:</i>
Balance Forward In (from prior year)
Receipts
Direct Appropriation
Open Appropriation
Transfers In
Transfers Out
Net Loan Activity
Loan Activity In (Loan Receipts)
Loan Activity Out (Loan Issuances)
Cancellations
Balance Forward Out (to next year)
<i>Uses of Funds:</i>
Expenditures
<i>FTE</i>

4. Available Resources and Uses Definitions:

1000 - General									
Balance Forward In	a	1,414	6,484	1,267	2,701				
Direct Appropriation	b	51,426	48,698	52,703	52,798	51,856	51,856	55,124	54,720
Transfers In		3,349	6,359	901	1,534	135	135	135	135
Transfers Out	c	18,176	17,037	11,050	11,690	9,741	9,741	9,741	9,741
Cancellations	d	42	257						
Balance Forward Out	e	5,277	362	2,698					
Expenditures	f	32,695	43,884	41,123	45,343	42,250	42,250	45,518	45,114

- a. **Balance Forward In:** Amount summarizes the values from the “Actual Balance Forward In” and “Budgeted Balance Forward In” accounts. The balance forward out and in to the next year will not necessarily match in the closed years FY2022 to FY2023 and FY2023 to FY2024, but FY2024 balance forward out into FY2025 and forward should match. The “Budgeted Balance Forward In” is a calculated field in FY2025 – 29 from the prior year “Balance Forward Out”.
- b. **Direct Appropriation:** Amount summarizes the values from the “Appropriation Total” account group. The appropriation total amount includes the loaded appropriation and base adjustments for the “Direct” appropriation type group or type codes [(01 - Regular Direct), (03 - Special Direct), (05 - Biennial), and (08 - Education Aids Alternate Budget Close)]. For the general fund, these numbers should generally match published EOS fund statement for the budget years.
Open Appropriations: Amount summarizes the values from the “Appropriation Total” account group. The appropriation total amount includes the loaded appropriation and base adjustments for the appropriation type group = Open or type code (06 - Open).
- c. **Transfer In and Transfer Out:** Amount summarizes the values of the “Transfers In” and “Transfers Out” between appropriations. These amounts can be verified from fund totals on the Transfers In and Transfers Out standard reports.
- d. **Cancellations:** Amount summarizes the values from the “Cancellations” account group. Cancellations generally occur only in actual years, but could be in current or budget years if statute or laws directs the agency to cancel. Cancellations are subtracted and typically happen in the odd year for direct appropriations.
- e. **Balance forward out:** Amount balanced to the next fiscal year (see Balance Forward In above)
- f. **Expenditures:** 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.*

Receipts	g	5,308	5,373	5,458	5,613	5,682	5,788	5,682	5,788
Internal Billing Receipts		5,265	5,296	5,335	5,494	5,582	5,696	5,582	5,696

- g. Receipts: Amount summarizes the values from the “Revenues” account group for all appropriation type groups except the Non-Dedicated type (99) and Exclude type (77).
 - An “Internal Billing Receipts” row will display for all dedicated receipts in the 555002 (Agency Indirect Costs Non Gen Fund) revenue account code. This is a portion of the receipts total which is specially used for the receipts for internal billing of centralized services functions to agency divisions within the department. 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.
 - h. Net Loan Activity: (these reduce available resources but it is neither an expenditure or revenue) Amount summarizes the values from the “Net Loan Activity” account group.
 - If positive amount more loan receipts were received in the fiscal year than loan issuances
 - If negative amount more loan issuances than loan receipts in the fiscal year
5. For each fiscal year the Available Resources and Uses should net to zero, if all the appropriations in the fund are reconciled. Unlike some BPAS reports, the fiscal report does not include an “Account Net” line. If all appropriations are reconciled, the fiscal report should net to zero (reconcile). Agencies should spot check fiscal reports to make sure they reconcile. There is a BPAS report called Account Net, which should be used as a resource to check that agency appropriations are reconciled.

For example in the General Fund above:

Resources Available	FY23
Balance Forward In	6,484
Direct Appropriation	48,698
Transfer In	6,359
Transfer Out (subtract)	17,037
Cancellations (subtract)	257
Balance Forward Out (subtract)	362
Expenditures (USE)	43,884
Net	0

6. Biennial Amount Change Calculation

Biennial Change in Expenditures	a	9,887	b	(1,966)	c	4,166
Biennial % Change in Expenditures		13		(2)		5

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

7. Governor’s Change from Base

Governor's Change from Base								6,132
Governor's % Change from Base								7

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

Biennial % Change = Change divided by (Forecast Base FY 2026 – 27)

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

Full-Time Equivalents	129.77	154.20	159.40	173.43	169.62	169.02	184.27	183.67
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