

Preparing Base Budget Information in the Budget Planning and Analysis System (BPAS)

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I. What's in these instructions?

The following instructions provide guidance for preparing financial data for the FY 2018-19 biennial budget. Specifically, it includes instructions about:

1. Preparing agency historical (FY 2014-16) data
2. Updating current year (FY 2017) budgets
3. Establishing the base budget for FY 2018-19, and planning estimates for FY 2020-21.

II. What steps do agencies need to take?

The base budget plan must meet the agency's mission, priorities, and legal requirements within their current base funding level. Below is a summary of the steps agencies should take to prepare their base budget plan by the statutory deadline of **October 17** in BPAS. More detailed instructions for each of these steps can be found on the pages indicated below.

A new requirement this budget process is for agencies to certify their base budgets, including non-dedicated revenue estimates, are complete and accurate in BPAS by the due date of October 17. A copy of the base budget certification form is provided on the [MMB Biennial Budget Instructions website](https://www.mn.gov/mmb/budget/budget-instructions/bibudprep/) (<https://www.mn.gov/mmb/budget/budget-instructions/bibudprep/>). The signed form and required reports should be uploaded to the [MMB Budget Division SharePoint site](https://connect.mn.gov/sites/BPAS/SitePages/Home.aspx) (<https://connect.mn.gov/sites/BPAS/SitePages/Home.aspx>) in the Biennial Budget/2018-19 Biennial Budget folder.

- Obtain access to BPAS and attend system training (page 21)
- Reconcile FY 2015 and 2016 (page 7)
- Adjust FY 2017 budgets as loaded from SWIFT to accurately present the agency budget (page 6)
- Develop FY 2018-19 base budget plans and FY 2020-21 planning estimates
 - Base adjustments (page 8)
 - Dedicated revenue (page 10)
 - Budget all anticipated federal funds (page 11)
 - Adjust compensation budgets to align with SEMA4 cost projections in both FY 2018 and 2019 (page 12)
 - Update FTE data in each year to account for planned changes in FTE levels (page 13)
 - Budget for all IT related costs in account code 41196 (page 15)
- Review agency fiscal page reports to confirm activity, program and agency base budget data is correct and displayed accurately. Fiscal page examples are provided on (pages 24-25)
- Review and revise non-dedicated revenue estimates (page 10)
- Certify your agency's base budget and non-dedicated revenue estimates by uploading the signed certification form and required reports to the SharePoint site by October 17, 2016.

III. What will be produced for the biennial budget?

There are several items produced as part of the biennial budget process. The final product submitted to the legislature is the agency budget book that contains:

1. Budget narratives/background materials – *initially published on September 30 and again by January 24*

2. Agency Base fiscal pages (Expenditures Overview and Financing by Fund) – *published by November 30*
3. Agency fiscal pages with Governor’s Recommendations (Expenditures Overview and Financing by Fund – *published by January 24*
4. Change item summaries – *published by January 24*
5. Federal funds summary, grants funding detail, and internal service fund financial statements and narrative (if applicable for your agency) – *published by January 24*

IV. What happens when?

Date	What Happens...
August 15	Agency accounting structures (i.e., chart of accounts), FY 2016 close and FY 2017 budget data (as of FY2016 close on Aug. 12 weekend) are loaded from SWIFT to BPAS. FY 2017 current budget data pushed forward into FY 2018–21.
August 19	Agency budget narratives due to MMB. Agency actions: <ul style="list-style-type: none"> • Final budget (background) narrative(s) uploaded into your agency 2018-19 Biennial Budget Narratives folder on the MMB Budget Division SharePoint site (https://connect.mn.gov/sites/BPAS/SitePages/Home.aspx)
August 24	BPAS open for agency users. Agency actions: <ul style="list-style-type: none"> • Review loaded data. • Enter appropriation base adjustments, as well as dedicated and non-dedicated revenue forecasts for FY 2018-19 and FY 2020-21 to establish available base budget amounts. • Adjust expenditure budgets within available resources. • Reconcile appropriations that have variances (differences between available resources and uses of funding should equal zero)
September 30	Budget narratives published to MMB’s website.
October 17	Agency base budgets due. Agency actions: <ul style="list-style-type: none"> • Finalize historical and current year data in BPAS. • Update all dedicated and non-dedicated revenue estimates in BPAS • Finalize all base adjustments to provide current law information for the November forecast. • Complete base level budget information in BPAS, including FTE data. • Available resources equal uses of funding at the appropriation account level. • Certify base budget and non-dedicated revenues by uploading signed certification form and required reports to SharePoint site.
November	<i>Agencies with forecast programs:</i> Update budget estimates in BPAS prior to the November forecast release.

Date	What Happens...
November 30	<ul style="list-style-type: none"> Agency base budget books submitted to the legislature. Agency Federal Funds Summary, Grants Funding Detail, and Internal Services Fund Statements and Narrative, if applicable for your agency are due to MMB.

V. Understanding BPAS Data and Structure

A. Sources of Data for Historical Years

Financial data in the budget system will include FY 2014-16 actual, FY 2017 estimate or budget, FY 2018-19 base budget plans, as well as agency revenue and spending projections for the FY 2020-21 biennium.

Fiscal information, revenues and spending, for FY 2016 close and FY 2017 current budget will be loaded from SWIFT. The 2017 budget data (appropriations, revenues and spending) will then be copied into FY 2018-21. This will happen at FY 2016 hard close, which occurs over the weekend of August 12. Full-time equivalents (FTEs) for FY 2016 will be loaded from SEMA4. FTE data from FY 2016 will be copied (or pushed forward) into FY 2017-21. Below is a summary of the fiscal years, the source of data, and the points of data entry.

	Historical			Current	Base	Planning
	FY 2014	FY 2015	FY 2016	FY 2017	Budget FY 2018-19	Years FY 2020-21
Source of Data	BPAS	BPAS (SWIFT hard close)	SWIFT hard close	SWIFT budget as of FY 2016 hard close	2017 SWIFT budget data copied to these years	
Financial Data Entry	Actual data cannot be changed	Actual data can only be changed with special agency access	Actual data can only be changed with special agency access	Form open for edits.		
FTE Data Entry	Actual FTE cannot be changed	Actual FY 2015 FTE	Actual FY 2016 FTE	FY 2016 FTE copied into FY 2017 – 2021 years and open for edits		

B. Distributing Planning Years

In addition to distributing detailed revenue and expenditure information for FY 2018 and FY 2019 at the account level for all appropriations, agencies are required to provide account level base budget information for the FY 2020 and FY 2021. There is a distinct difference, however, in how FY 2020-21 planning estimates are used in budgeting and the state forecasts. For all forecast revenues - and major forecast spending areas such as K-12 education, Human Service programs, and local aids - they form the basis of the state’s forecast for planning estimates beyond the budget period. It is against this framework of planning estimates that the longer term impact and affordability of FY 2018-19 budget proposals (“change items”) are measured.

C. Budget Structure and Data

The accounting system is the source for FY 2016 and FY 2017 data, so agencies should review and make corrections and adjustments in the accounting system whenever possible *prior to data being loaded in the budget system at FY 2016 hard close (August 12)*. Appropriations not fully allotted will create more reconciliation for agencies. Ensuring FY 2017 budgets are fully allotted before the load to BPAS will minimize differences in accounting and budget system data, and minimize an agency needing to make duplicative adjustments. FY 2017 budgets will have to be manually increased in BPAS to include any monies carried forward from FY 2016 at close for FY 2017 resources and uses to balance.

Proposed budget structure changes need to be submitted to your executive budget officer (EBO) for review and approval prior to August 1. If possible structure changes should be made in SWIFT prior to the load into BPAS with an effective date of July 1, 2016.

Agencies may wish to adjust current year data (FY 2017) in BPAS only, and not in the accounting system, where valid reasons may exist for not updating the information in SWIFT, such as:

- Fully allotting FY 2017 budgets where money has been held in reserve
- Forecast items and estimates that have not yet been officially recognized
- Frequently updated revenue estimates
- Planned future transfers
- Federal funds not yet officially acknowledged or received.

Finally, some non-standard entities (e.g., MnSCU) that do not use SWIFT as their primary accounting system may be required to manually re-create information within BPAS that is not present in the accounting system.

D. Balance Forward In/Out

In BPAS there is an automatic calculation of balance forward in from the previous year’s balance forward out account in the budget and planning years only. This system feature reduces errors and manual entry that occurs when agencies are reconciling their base budget. Therefore, to change balance forward in amounts in fiscal years 2017-2021, agencies must change the prior year’s balance forward out.

E. Available Resources and Uses Format

BPAS will display budget information in an “available resources” and “uses of funds” format. This will be present on budget entry forms, as well as some reports generated from the system. An “account net” will display total available resources minus total uses. A positive or negative “net” indicates that sources do not equal uses in the year(s) shown, such variances must be analyzed and corrected for all appropriations that are not a non-dedicated account type (type 99). Below is a display of the “available resources” hierarchy format with a note of whether or not the data will be copied into FY 2018 – 2021 from FY 2017 current modified budget.

<u>Account Name</u>	<u>FY 2017 current amount pushed forward?</u>
Available Resources:	
Balance Forward In (from prior year)	No
Receipts	Yes
Appropriation	Yes
Net Transfers	
Transfers In	No
Transfers Out	No
Balance Forward Out (to next year)	No
Cancellations	No
Uses of Funds:	
Expenditures	Yes

Note: The budget system contains data that is rounded to the thousands, not the exact dollar amounts that are available in SWIFT.

VI. Reconciling Closed Years

A. FY 2014

FY 2014 data was reconciled in BPAS two years ago. Changes to that data will not be allowed unless a significant error or problem can be demonstrated and documented. Any approved changes will need to be made centrally by MMB, Budget Planning and Operations.

B. FY 2015 and FY 2016

FY 2015 data was loaded to BPAS in August 2015 and FY 2016 as of the weekend of August 12, 2016. FY 2015 and FY 2016 appropriations will reflect fiscal year hard close data in all Consolidated Fund Statement funds with the exception of the Special Revenue (2000 - 2016) and Federal (3000 and 3001) funds unless an adjustment or error correction is approved by MMB Budget Planning and Operations and Financial Reporting. Known FY 2016 SWIFT errors should be discussed with Mary Borresen (MMB Financial Reporting) and James Stelzner (MMB Budget Planning) in case the changes need to be corrected on the LLBC budgetary statements. In the Special Revenue, Federal or other Non CFS funds, agencies where appropriation sources and uses are not zero or reconciled will be contacted and given special BPAS access to reconcile these appropriations. Contacted agencies must reconcile dedicated type appropriations for FY 2015 and FY 2016 in BPAS at MMB's request. **The definition of the term reconcile is for Available Resources to equal Uses by appropriation.**

- CFS funds (with the exception of the Special Revenue and Federal Funds) reconciled amounts should reflect FY 2015 or FY 2016 hard close, not current SWIFT data, plus any adjustments or error corrections approved by MMB Budget Planning and Operations and Financial Reporting.
- Special Revenue, and Federal funds, an appropriation's source and uses may be modified to reconcile FY 2015 and FY 2016 so the account net equals zero.

- Non CFS funds, an appropriation’s sources and uses may be modified to reconcile FY 2015 and FY 2016, so the account net equals zero.

VII. Agency Base Budget Preparation

Agencies are required to adjust projected FY 2018-19 and FY 2020-21 spending data to reflect budget plans that fit within the guidelines for base budget development. Below are instructions for developing a base budget.

A. Starting Point

FY 2017 direct appropriations, revenues and expenditures are the starting point for FY 2018-19 base budgets and FY 2020-21 planning estimates.

B. Direct Appropriated Funds and Base Adjustments

Confirming an agency’s base budget appropriation amount is an important first step in determining the total resources available for an agency’s budget planning. Budget development and presentation begin where the legislature last left off. The base budget should reflect how an agency would use the base level of funding to best accomplish their mission. This plan must accommodate known budget pressures, such as compensation changes and other operating cost drivers, within the available base budget.

BPAS will automatically roll agency FY 2017 appropriations, forecast revenues and spending into FY 2018-21. Agencies are not allowed to change the direct appropriation amounts.

The “base” for an agency’s budget in FY 2018-21 is FY 2017 appropriation amounts adjusted for a limited number of technical changes. Agencies are required to enter adjustments for items that may distort FY 2017 appropriations as the starting point for the FY 2018-21 base levels – and to reconcile to official end-of-session planning estimates. These “base adjustments” represent technical and one-time changes to determine FY 2018-21 “current law” base amounts.

For direct appropriations, agencies must adjust FY 2018-21 resources at the appropriation account level, using the base adjustment categories identified below. Each increase/decrease in an agency’s base appropriation must be entered by unique adjustment category at the appropriation level. This is necessary so BPAS can report all changes from FY 2017 appropriation amounts to the budget base for FY 2018-19. In most cases, the base adjustments to FY 2018 amounts will continue into FY 2019-21.

- **(ONE) All Other One-Time Appropriations:** Special appropriations or portions of an agency’s regular appropriations that were designated as one-time funding must be reduced from the base. Representative items in this category include LCCMR projects, pilot projects, moving expenses, or studies that are identified in appropriations law as one-time expenditures.
 - **(LFD) One-Time Legacy Fund Appropriations:** This base adjustment code is used for one-time legacy or heritage fund appropriations. The appropriations affected are in the following funds:
 - 2300 Outdoor Heritage Fund
 - 2301 Arts & Cultural Heritage Fund
 - 2302 Clean Water Fund

- 2303 Parks and Trails Fund
 - **(ITA) One-Time IT Appropriations:** This code is used for information technology (IT) appropriations for systems and projects that are identified in law and are one-time in nature.
 - **(CAP) One-Time Capital Appropriations:** Where cash was specifically identified for capital projects instead of capital bonding appropriations, agencies use this base adjustment code to adjust the appropriation(s).
- **(BIA) Biennial Appropriations:** When appropriations may be spent in either year of a biennium, the entire appropriation may have been set up in FY 2016, and there may be zero appropriation amounts shown for FY 2017. Agencies must adjust their base to ensure that FY 2018-19 and FY 2020-21 totals do not exceed the total amount appropriated for the current (FY 2016-17) biennium.
- **(ANN) Current Law Base Change:** This base adjustment is used when the legislature has specified a base amount in law that is different from the agency's FY2017 appropriation. The adjustments should reflect documented changes recognized and tracked by the legislature when the items were adopted. This adjustment can be positive (out-year costs) or negative (out-year savings).
- **(ATA) Approved Transfer Between Appropriations:** Where legal authority exists, and monies have been transferred between appropriations/programs in FY2017 – and the legislature has been notified of such transfers – an agency may reflect this as a permanent change using this base adjustment. This expands agencies' legal authority to move money between appropriations.
- **(SUN) Program/Agency Sunsets:** When legal authority for an agency, program or project expires on a specific date within FY 2018-19 or FY 2020-21, related appropriations amounts must be removed from the base.
- **(TRF) Transfers between Agencies:** When transfers between agencies are permanent, base adjustments are authorized to reflect the appropriate offsetting increase and decreases to the respective agencies' appropriations. An executive re-organization order is an example of a situation that might require such an adjustment.
- **(OPN) Forecast Open Appropriation Adjustments:** Agencies may adjust projected spending to reflect anticipated changes in programs funded from open appropriations in what would normally be a direct-appropriated fund. These adjustments should be presented as a base adjustment from FY 2017 estimated amounts. The base adjustment is strictly limited to situations in which specific formula requirements are clearly stipulated by current law and consistent with official state forecast and planning estimates.
- **(NOV) November Forecast Adjustment:** This category applies only to a limited number of programs in the departments of Human Services, Education, and other forecast programs, including open appropriations. This adjustment is used to reflect the cost of forecast changes in client populations, statutory aid formulas and forecast factors consistent with the state forecast and planning estimates based on end-of-session estimates. This adjustment is used to reflect the change from the end-of-session planning estimates to the November forecast planning estimates.
- **(FEB) February Forecast Adjustment:** This category applies only to a limited number of programs in the departments of Human Services, Education, and other forecast programs, including open appropriations. This adjustment is used to reflect the change from the November forecast planning estimates to the February forecast planning estimates.

An agency's executive budget officer must review and approve all base adjustments.

C. Budgeting Transfers

Transfers are budgeted as they actually would occur in the accounting system. Actual transfers for FY 2016 in SWIFT and current FY 2017 anticipated and year-to-date actual will be loaded into BPAS. Anticipated transfers not entered in SWIFT for FY 2017 may be added using the Transfer application in BPAS. Agencies must enter all budgeted transfers for FY 2018–21 using the Transfer application, as the FY 2017 transfers are not pushed forward. Data from the Transfer application will be loaded into the BBIS application every hour for appropriate display of each appropriation’s resources and uses.

The account hierarchy includes a Net Transfers member. This member will be used on fiscal pages to net the transfers in and the transfers out, instead of showing both transfers in and out.

- **Budgeting for Recurring Appropriation Transfers:** The standard policy is for appropriations to be made directly to the agency or fund that will spend the requested funds. However, there may be situations where an agency requests a direct appropriation with the intent of transferring those funds to another state agency for spending. To properly present the original appropriation amount and transfer, as well as the anticipated expenditures within the correct agency for FY 2018-21, agencies must follow the procedure below:
 - a. The agency transferring the funds will use the Transfer application to select the appropriation the funds will be transferred from and the appropriation the funds will be transferred to (agencies will be able to see the appropriations assigned to other agencies).
 - b. Enter the fiscal information for each year that the transfer will occur.
 - c. Enter the legal citation or other comments for the transfer in the tab labeled “Comments.”
- After the scheduled process of moving data from the Transfer application to the identified appropriations in the BBIS application has occurred, both the sending and receiving agency will need to go into the correct appropriation in the BBIS budget entry form to make sure the transfer is present and the appropriation is balanced.

D. Forecasting Dedicated and Non-Dedicated Revenue

Agencies must review and revise FY 2017-21 forecast dedicated revenues to reflect the best estimate of projected revenues likely to be received.

1. Dedicated and Non-Dedicated Receipts Forecast:

- Review dedicated and non-dedicated revenue actual data for FY 2016.
- Review revenue forecast methodology and assumptions with your assigned executive budget officer.
- Review and update all revenue forecast data for FY 2017-21 to provide final data for the November 2016 forecast and agency budget submissions. All revenue data must be updated, based on current law, current rates, and sound forecasting assumptions no later than October 17, 2016.
- After the October 17 due date for entry of agency revenue information, MMB staff will work with agencies as needed to verify revenue assumptions and data prior to release of the November forecast. Agencies may be asked again to review and update projected revenues prior to release of the February forecast.

2. **Agency Departmental Earnings (Fees):** Part of the biennial budget process is a required review of historical and projected revenues and expenditures associated with departmental earnings, because current law (M.S. 16A.1283) requires executive agencies to get legislative approval to levy new or increase existing fees. This review includes both dedicated and non-dedicated departmental earnings, with agency fees being the most common. Detailed instructions for the departmental earnings report and the new system will be provided in September.
3. **Statutory Funds:** For statutory and dedicated funds (including federal funds), base adjustments are not used. Budgeted spending plans should be developed within those resource amounts. Forecast growth in dedicated receipts may support increased spending within agencies' current law base budget plans. Proposed fee or other revenue changes must be presented as change items.

E. Federal Funds

Agencies should budget 100 percent of expected federal revenues based on enacted federal budgets as part of their forecast of dedicated receipts. Federal grants often significantly affect state and local matching and spending requirements. Thus, to ensure proper review of federal programs and their effect on state programs and funding, [Minnesota Statute 3.3005](https://www.revisor.mn.gov/statutes/?id=3.3005) (<https://www.revisor.mn.gov/statutes/?id=3.3005>) requires that state executive branch agencies (not including the Historical Society, the University of Minnesota, and the Minnesota State Colleges and Universities) receive legislative review before they spend federal money.

In most instances this review is accomplished by including anticipated federal receipts and expenditures in an agency's biennial budget submission. Federal projects and funds shown in the biennial budget are considered approved 20 days after the biennial budget is submitted to the legislature unless a member of the Legislative Advisory Committee (LAC) requests further review within the 20-day period.

If a request for further review is made, the agency may not spend the federal award until the request has been satisfied and withdrawn, the expenditure of the funds is approved in law, or the regular session of the legislature is adjourned for the year. Accordingly, it is *essential* that agencies accurately update or forecast federal receipts to reflect anticipated levels of funding by following these steps:

1. **Forecasting Federal Revenues:** The purpose is to develop a useful analysis that can be used in identifying potential issues within an agency's budget, and to identify new or significant changes in federal programs or grants.

Due to the annual Congressional appropriation process, there is always the potential for changes in future federal funding flowing to the state. As agencies prepare their base budget plans, the following should guide preparation of federal revenue and spending estimates for the budget system:

- Use current funding as the baseline, and modify estimates based on guidance provided by federal agencies.

- Each agency must project all reasonably anticipated federal receipts available for FY 2017-21 as part of the revenue forecast for the budget. The forecast must be based on federal appropriations or continuing resolutions.
2. **Timeline:** All anticipated federal revenue should be included in BPAS by October 17 (the deadline for agency base budget data), including anticipated revenue submitted in the October 1 Legislative Advisory Commission (LAC) submission. All anticipated federal funds should be included in the Federal Funds Summary table. **The agency total on the federal funds summary should tie to the total shown on your agency's fiscal pages.** Agencies will also have an opportunity during legislative session to update their anticipated federal fund revenue and spending.
 3. **Federal Funds Summary:** The federal funds table and narrative are mandatory elements of the budget presentation for all agencies that receive and spend federal funds. The table must include the following and is due by November 30:
 - The name of all received and anticipated federal awards
 - The federal agency from which the funds are available
 - The federal identification number
 - A brief description of the purpose of the grant
 - An indication of whether the grant is new or ongoing
 - An indication of whether a match or MOE is required
 - Federal spending amounts for FY 2016, budget for 2017, and estimated amounts for FY 2018-19
 - The number of full-time equivalent positions needed to implement the grant.

Specific instructions and template for the Federal Funds Summary are on the [MMB Biennial Budget Instructions website](https://www.mn.gov/mmb/budget/budget-instructions/bibudprep/) (<https://www.mn.gov/mmb/budget/budget-instructions/bibudprep/>).

VIII. Managing Expenditures within Base Budget Plans

Using FY 2016 expenditures and FY 2017 budgeted amounts as a starting point; agencies should pay careful attention to future plans and ensure adequate funding is available for FY 2018-19 operating expenses. Agencies are not expected to plan out-year budget projections (FY 2020-21) for operating budgets with the same level of detail as their FY 2018-19 base budget plans. Recognizing the difficulty in projecting operating costs in FY 2020-21 within the constraint of flat base budget appropriations, agencies should plan for FY 2020-21 operating costs similar to those in FY 2019 and not assume further increases to costs at this time.

A. Developing Compensation Budgets and Full-Time Equivalent Positions (FTEs)

Employees' salary, benefits and related compensation expenditures represent the majority of agency operating expenses. Therefore, prudent financial management requires a reasonable set of planning assumptions be used by agencies for preparing base budget plans for FY 2018-19. Agencies should be prepared to provide the basis of compensation planning estimates, assumptions and methodology used to develop the proposed compensation funding and FTE numbers included for FY 2017-19. To adequately fund projected increases, it may be necessary

to reduce staffing, reduce non-compensation spending, or transfer funding between activities (where legal authority exists) to accomplish this within an agency's base level budget.

The planning assumptions included in these instructions are intended to provide a uniform basis for agencies to use in developing FY 2018-19 compensation budgets. They are not intended to predict the outcome of negotiated labor agreements or other factors affecting total compensation.

Agencies must plan to fund all known compensation cost increases in FY 2018-19 within their "base" budget plans. Agencies should use the SEMA4 salary projection reports as the basis for developing compensation estimates. The projection includes:

1. The impacts of the currently negotiated contracts
2. Changes to insurance rates expected for January 1, 2017, January 1, 2018 and January 1, 2019
3. Changes to compensation costs related to progression ("steps")

These cost projections are currently available for FY 2017 and FY 2018 and in mid-August will also be available for FY 2019. For detailed information on the current assumptions included in the SEMA4 salary projections, see the payroll bulletin on cost projections dated August 19, 2015: https://www.mn.gov/mmb/assets/20150819_tcm1059-126141.pdf. When the cost projections are updated in mid-August to add FY 2019 an updated Cost Projections Bulletin will be published. We will email the agency lead finance and budget staff once the bulletin is available.

Agencies should include the known compensation increases, which are included in SEMA4 salary projection reports, they should not, at this time, include projections for any across the board (cost of living) increases in compensation. Trying to predict the cost of future labor negotiations or changes in other factors likely to drive future state compensation costs is not useful, and it will not be accurate.

Agencies should also separately consider their own unique factors in planning for costs such as reclassifications, discretionary increases, premium pay, overtime, turnover, retirement, severance, workers compensation, unemployment insurance and other costs.

- **FY 2020-21:** Agencies are not expected to plan FY 2020-21 compensation budgets with the same level of detail as their FY 2018-19 base budget plans. Recognizing the difficulty in projecting compensation costs in FY 2020-21, and the constraint of flat base budget appropriations, agencies should plan for compensation costs in FY 2020-21 similar to those in FY 2019 and not assume further increases.
- **Tool:** Agencies may use the OBIEE Compensation Analysis Reporting Tool. Separate instructions will be sent when the tool is available for use.
- **Full Time Equivalent Positions (FTEs):** Along with establishing base budgets for compensation costs, agencies are required to enter estimated FTEs for FY 2017-21. FY 2016 FTE counts will be loaded into BPAS at the appropriation level.

Agencies should use SEMA4 salary projections, salary rosters, or historical data as a guide for position – or portions of positions – funding to determine FTEs counts for each

appropriation. FTEs must be estimated, not only for full time positions, but also expected part-time and seasonal employment, and overtime. Agencies should ensure that there is an appropriate relationship between the FTE count and the compensation budget for each fiscal year.

B. Other Operating Expenses

Agencies must ensure appropriate amounts are budgeted for indirect costs, statewide systems billing, state owned property, non-state owned property, building maintenance, and other rates charged by state agencies such as MN.IT, Department of Administration, Office of Administrative Hearings and the Attorney General. Since specific FY 2018-19 rates are not yet available, as a general guideline, agencies should review past spending along with known future plans to determine appropriate budget amounts for FY 2018-19. Additionally, some guidance and assumptions are provided below for some of these expense areas:

1. Lease Rates:

- **Capitol Complex Leased Space** – While approved lease rates for FY2018-19 won't be available until October 2016, it is important to consider other factors that might affect your agency's lease payments in the next biennium, such as programmatic changes. Agencies must plan for any growth or scaling back of programs that might change the amount of square footage that your agency must lease. If your agency is planning programmatic changes that will affect large areas of contiguous space, contact Susan Estes (Susan.Estes@state.mn.us) to help identify and plan for your changing space needs. If no space changes are planned, review past spending to determine appropriate budget amounts for FY2018-19.
 - **Commercial Leases** – The Department of Administration manages 600 commercial leases on behalf of state agencies. Check the report of expiring leases to see if your agency is affected (<http://mn.gov/mmb/budget/budget-instructions/bibudprep/>). The market drives the rates for commercial leases. If the lease for your space is expiring, it's likely you will see a 2-6% increase in the new rate. Contact Susan Estes (Susan.Estes@state.mn.us) for additional information on what to expect with your agency's new commercial lease.
2. **Maintenance & Betterment:** M.S. 16A.11 requires agencies with real property to budget for maintenance and betterment of state buildings. These budgets should equal one percent of the replacement cost of the building. Agencies can reference their Facility Condition Assessment (FCA) data in the Enterprise Real Property Archibus system for current replacement values. Contact your agency Real Property Governance or Total Infrastructure Facilities Maintenance (TIFM) administrator for assistance with Archibus
 3. **Statewide Indirect Costs:** Statewide indirect costs should now remain relatively consistent from year-to-year, with exception of Office of the Legislative Auditor (OLA) audit costs as we do not have any control over the audits performed by the OLA. MMB now has better usage statistics for allocations, and expects fewer roll forward adjustments. However, with the consolidation of IT, MMB is allocating total costs consistently; however, the breakout between lines has changed due to a different level of detail entered into the accounting system as the costs are now coming from MN.IT at MMB. Unless significant changes are

expected to an agency's use of statewide resources, an agency's statewide indirect costs for FY 2018-19 should be similar to their FY 2017 allocation. Therefore, please review your FY 2017 statewide indirect costs allocation for budgeting in the next biennium. Please use the 42010 Statewide Indirect Costs account code for budgeting statewide indirect costs.

4. **Budgeting for Information Technology (IT) Costs:**

MN.IT has authority and oversight over all executive branch IT spending in the state. Agencies that are subject to M.S. 16E.016, which gives MN.IT responsibility over agency IT services and staffing, will need to follow the instructions below in order to accurately reflect IT oversight and financing in the FY 2018-19 budget document. Agencies and entities that are not subject to IT consolidation should continue to budget for IT expenditures as they always have.

Your agency's total IT budget will be comprised of two parts:

- 1) **your agency's estimated IT costs under MN.IT's enterprise service rates for FY 18-19.** MN.IT is working to provide agencies with IT services rates earlier than it has in the past in order to accommodate biennial budget planning. The enterprise service rates for FY 18-19 will be available in early September 2016.
- 2) **your agency's IT budget for @agency non-enterprise services.** These are services that are purchased directly from MN.IT, but are not part of the MN.IT rate package, and include: agency IT staffing, projects, applications, and IT leadership. This budget is determined by your Chief Business Technology Officer (CBTO) in consultation with agency finance leaders.

Your agency IT spend should be coordinated with your agency's CBTO to ensure agencies and MN.IT are budgeting consistent amounts.

How to Enter Your IT Budget in BPAS

Once your agency and CBTO have agreed on your agency's total IT budget for FY 18 and 19, enter the amount into BPAS using the **account code 41196**. Again, this amount should reconcile to the budget amount that your CBTO provides.

For FY 2020-21, you should plan for IT costs similar to those in FY 2019 and not assume further increases to the costs at this time.

Please remember that FY 17 expense budgets get pushed forward to FY 18-21 in BPAS. If you have FY 17 IT expense budgets set up in other account codes (e.g., 41150) to pay MN.IT bills, you will need to reduce those expense budgets in FY 18-21 and consolidate the expenses in account code 41196.

Agencies should not budget for products and services that are not subject to IT consolidation with the 41196 account code. If you are budgeting for any of the items listed below, please do not include it in your 41196 MN.IT budget, but find a more appropriate account code.

1. Mobile Devices – tablets, iPads, Slates, PDAs, smartphones

2. Cell Phones (flip, non-smart phones) & associated usage plans
3. Mobile phone service
4. Pagers and associated service plans
5. Monthly data collection fee for AVL Air Card.
6. Cable TV, Comcast, or Dish Services
7. Lease/maintenance agreements on copiers, printers, MFDs, plotters, scanners
8. Copier/printer supplies (paper, toner, and accessories)
9. Charges for color and/or black and white copies over amount included in copier lease/maintenance contracts
10. Computer related accessories, parts and supplies that are not part of the standard services
11. Small storage devices for personal use (e.g., flash drives, thumb drives, CD-ROM, CDs, external hard drives)
12. Office supply items
13. GPS units
14. Digital cameras
15. Radios w/FCC registration
16. Single & multi-functional devices (print, scan, copy, fax, etc.), copies, and supplies
17. Employee ID and physical access control systems, badging software.
18. Electricity for IT purposes (except for server rooms)
19. Professional/Technical Service Contracts under \$5K

IX. Special Instructions

A. Internal Billing

Some agencies have central office functions that provide centralized administrative services for the entire agency, and then internally bill the different divisions within the department for those services. This practice double counts revenues – when initially collected by a division for services rendered, and then again when the money is received by the central administrative services unit – and expenditures – when paid to the central office, and then out to a vendor for a product or service.

Although Financial Reporting at MMB eliminates the internal billing revenue and expenditure account codes when preparing the CAFR to avoid double counting, the budget division does not eliminate any of the accounts in BPAS. This is due to the fact that all revenue and expenditure accounts are needed when displaying available resources and uses on the fiscal pages for agencies’ programs and budget activities, which may include a centralized administrative services unit.

In order to report on this activity that leads to double counting, we are asking all agencies that conduct internal billing to account for this activity in BPAS using the **42000-Agency Indirect Costs expenditure account code, and 555002-Agency Indirect Costs Non Gen Fund for the associated revenue**. All dedicated expenditures in the 42000 expenditure account code will be reported on the Expenditures Overview fiscal page as Internal Bill Expenditures and all dedicated receipts in the 555002 revenue account code will be reported on the Financing by Fund fiscal page as Internal Billing Receipts. Below are examples from these two fiscal page reports:

Agency Expenditures Overview

(Dollars in Thousands)

Expenditures by Category

Operating Expenses	200,585	243,599	251,454	352,239	254,180	253,222	284,745	283,206
Other Financial Transactions	9,783	11,235	3,097	4,033	899	899	899	899
Grants, Aids and Subsidies	84,815	96,615	88,364	101,570	10,203	9,557	19,014	18,724
Capital Outlay-Real Property	30,505	31,530	28,477	46,119	13,497	11,744	13,497	11,744
Total	482,093	547,158	538,180	686,796	438,516	435,017	498,017	498,632
Total Agency Expenditures	482,093	547,158	538,180	686,796	438,516	435,017	498,017	498,632
Internal Billing Expenditures	70,993	95,738	95,960	102,427	81,681	82,831	81,681	82,831
Expenditures Less Internal Billing	411,100	451,419	442,220	584,369	356,836	352,186	416,336	415,801
Full-Time Equivalents	2,551.8	2,732.0	2,705.8	2,711.3	2,358.9	2,316.4	2,576.3	2,575.8

Agency Financing by Fund

(Dollars in Thousands)

2001 - Other Misc Special Rev

	Actual		Actual FY 14	Estimate FY15	Forecast Base		Governor's Recommendation	
	FY12	FY 13			FY16	FY17	FY16	FY17
Balance Forward In	24,045	28,559	28,173	24,944	8,372	7,288	8,372	7,288
Receipts	92,357	108,389	108,033	118,298	116,138	115,795	116,190	115,847
Internal Billing Receipts	64,858	83,953	85,521	89,587	89,759	90,909	89,759	90,909
Net Transfers	55	(982)	(148)	(83)	(83)	(83)	(83)	(83)
Expenditures	90,496	107,222	111,117	134,784	117,141	116,762	117,193	116,814
Balance Forward Out	25,962	28,743	24,944	8,372	7,288	6,240	7,288	6,240
<i>Biennial Change in Expenditures</i>				48,183		(11,998)		(11,894)
<i>Biennial % Change in Expenditures</i>				24		(5)		(5)
<i>Gov's Exp Change from Base</i>								104
<i>Gov's Exp % Change from Base</i>								0
FTEs	445.4	535.7	555.9	555.9	448.0	440.0	448.5	440.5

Action Steps:

1. Identify the total internal billing revenue received by the central services unit for FY 2015-21. You may need to run reports from SWIFT to complete this step. The revenue may already be in the 555002 account code, but may have been deposited in other account codes as well.
2. On the BBIS entry form, select the relevant appropriation(s) for the central services unit and enter the revenue in 555002 for FY 2015-21. Be sure to reduce the amounts in other account codes, if applicable.
3. Identify the expenditures associated with the support services provided to the programmatic units. These are the bills being paid by the programmatic areas to the central services unit. You may need to run reports from SWIFT to complete this step. The expenditures may already be in the 42000 account code, but other account codes may have been used as well.
4. On the BBIS entry form, select the relevant appropriations from which payments are made to the central services unit and enter in the actual and budgeted expenditures for FY 2015-21 in account code 42000.
5. Run fiscal page reports to ensure the data are displaying correctly.

B. Direct Appropriated Special Revenue

A few state agencies have direct appropriation accounts that are supported by a dedicated revenue source. These direct appropriated items supported by dedicated revenues will need modified procedures in BPAS. To ensure consistent treatment of these accounts, agencies need to follow these instructions in BPAS.

In SWIFT, a control account is created with an attribute that identifies all direct appropriated items supported by dedicated revenues. In addition to the control account to deposit revenues in, an appropriation to spend funds out of will also need to be created in SWIFT. This appropriation will also be tagged with an attribute in SWIFT. The revenues will be deposited into the control account, and the appropriated amount will be transferred out into the expenditure account(s). The spending for the program will be recorded in this dedicated expenditure appropriation, along with a transfer in from the control account and other dedicated sources of revenue (if applicable). As part of the year end close process, unspent funds will be returned to the control account so that they do not fall to the bottom line of the special revenue (or other) fund, but instead remain in the control account for their dedicated purpose.

In BPAS, both the control appropriation and the expense appropriation will be loaded, and both will be identified with the SWIFT attribute. This identification will be a flag for MMB Budget Operations and EBOs to manually adjust the data for budget presentation purposes. Control accounts with the attribute will be treated in a similar way to Non Dedicated Revenue appropriations (type 99) in that they will not roll into agency fiscal pages. The control account revenues will be reported in the Consolidated Fund Statement (CFS). They will only show revenues (or other sources as appropriate), and so will not net to zero. The transfer(s) out of the control account into the expenditure account(s) will be manually removed in BPAS.

The appropriation that records program expenditures and transfer in from the control account will be altered. The transfer will be removed and replaced with the legislatively appropriated

amount. The spending for the program will be recorded in this expenditure appropriation, along with the direct appropriation (source) and other dedicated sources of revenue (if applicable). If the spending is less than appropriated, a balance forward will be recorded. In most cases for actual years, this balance forward out should match the correcting transfer back to the control account made as part of the fiscal close process.

Action Steps:

1. For FY 2015-17, delete the transfer from the control appropriation.
2. Contact MMB Budget Operations to enter the legislatively appropriated amount in the appropriation field in BPAS for FY 2015-21.

C. Appropriations with Loan Activity (Loan Issuances and Receipts)

Loan issuances and loan receipts are not loaded into BPAS because the Loan Issuances (14100 - Loans Receivable-Exp Bud) and Loan Receipts (140005 Loan Receipts) are not revenue or expenditure account codes, but balance sheet accounts. New for 2018-19 budget process are two fields added in the BBIS application budget entry screen for loan activity. The Loan Activity-In and Loan Activity-Out are part of the Available Resources calculation and will help agencies with loan activity reflect accurate appropriation balances. These fields will be shown as a Net Loan Activity amount on the Financing by Fund fiscal page. A positive net amount increases your Available Resources and a negative net amount decreases your Available Resources.

Action Steps:

1. Enter fiscal year close amounts for account 14100 (Loans Receivable-Exp Bud) in the Loan Activity Out for FY 2015-16. Enter budgeted amounts for FY 2017-21.
2. Enter fiscal year close amounts for account 140005 (Loans Receipts) in the Loan Activity In for FY 2015-16. Enter budget amounts for FY 2017-21.
3. Verify the Net Loan Activity is correct for the appropriation.
4. Verify the Net Loan Activity account is displayed correctly on the Financing by Fund fiscal page.
5. If assistance is needed with entering Loan Activity In and Loan Activity Out amounts for closed fiscal years, please contact MMB Budget Operations.

Appropriations - General Fund					
	Balance Fwd In - General Fund		Adjust Base - General Fund		Add Account - General Fund
Working					
	Actual		Actual		
	FY14	FY15	FY16	FY17	FY18
RFWIN - Actual Balance Forward In		25			
Appropriation (Source)	2303	2303			
▲ Appropriation	2303	2303			
Transfers In		217			
Transfers Out		209			
▲ Net Transfers		8			
Loan Activity-In				50	50
Loan Activity-Out				75	75
▲ Net Loan Activity				-25	-25

Sample Agency

Agency Financing by Fund

(Dollars in Thousands)

2000 - Restricted Misc Special Rev

	Actual		Actual FY 16	Estimate FY17	Forecast Base		Governor's Recommendation	
	FY14	FY 15			FY18	FY19	FY18	FY19
Balance Forward In	5,930	7,846	11,875	11,962	13,737	14,613	13,737	14,613
Direct Appropriation	0	0	0	0	0	0	0	0
Receipts	2,412	3,623	3,813	3,940	3,498	3,640	3,623	3,765
Net Loan Activity	4,000	4,952	170	336				
Expenditures	4,512	4,543	3,897	2,501	2,622	2,694	2,747	2,819
Balance Forward Out	7,829	11,879	11,962	13,737	14,613	15,560	14,613	15,560
<i>Biennial Change in Expenditures</i>				(2,657)		(1,082)		(832)
<i>Biennial % Change in Expenditures</i>				(29)		(17)		(13)
<i>Gov's Exp Change from Base</i>								250
<i>Gov's Exp % Change from Base</i>								5
FTEs	11.6	11.3	11.7	12.1	12.8	12.4	13.8	13.4

D. Contract Reporting Requirements

Minnesota Statute 16A.11, Subd. 3(c) requires that detailed budgets include information on professional and technical contracts as part of the biennial budget.

A professional technical services contracts report will be generated from BPAS based on the actual dollars spent or budgeted in the object class 41130 (Professional Technical Services with Outside Vendors) and 41145 (IT/Prof/Tech O/S Vendor).

Prior to budget publication, a copy of the report will be made available to agencies for review and to be prepared to explain significant changes between biennium if questions are received from legislative committees. The report will also be made available to legislative committees at the time of the Governor's budget release. The [2016-17 Professional and Technical Contract](https://www.mn.gov/mmb/assets/16-17-PT-Contract_tcm1059-124192.pdf) (https://www.mn.gov/mmb/assets/16-17-PT-Contract_tcm1059-124192.pdf) is on the MMB website and a sample of the report is shown below:

Professional and Technical Contract Report
Table One: Professional and Technical Contracts by Agency and Fund
 (Dollars in Thousands)

Agency	Fund	FY 2012-13 Total	FY 2014-15 Total	Biennial Percent Change	FY 2016-17 Base Total	Biennial Percent Change	FY 2016-17 Governor's Recommendation
Education	General Fund	33,300	38,408	15.3%	43,137	12.3%	43,137
	Special Revenue Fund	204	474	132.3%	121	-74.5%	121
	Environment and Natural Resource Fund	18	-	-100.0%	-	-	-
	Gift Fund	5	-	-100.0%	-	-	-
	Federal Fund	33,392	28,181	-15.6%	24,348	-13.6%	24,348
	All Funds	66,918	67,064	0.2%	67,606	0.8%	67,606

E. Internal Service Fund Financial Statements and Narrative

Agencies with internal service funds are required to submit the following information with their detailed budget for each internal service fund by November 30:

1. Prepare Revenues, Expenses and Changes in Net Assets and a Net Assets Financial Statements from the provided template.
2. Prepare a brief narrative which contains the following:

- Complete the header information: agency name, the program or budget activity that applies to the internal service fund being described, and the name of the fund
- Background of the services or products the fund provides to state agencies
- Detail of any loans from the general fund
- Proposed investments in technology or equipment of \$100,000 or more
- Explanation of change in net assets
- Explain reasons for rate changes
- Impact of rate changes on affected agencies

Specific instructions and templates for the Internal Service Fund Financial Statements and Narrative are on the [MMB Biennial Budget Instructions website](#).

F. Grant Funding Detail

The grants funding detail is an optional appendix element of the budget document. The stand-alone grants funding detail document is not necessary for all agencies and should be included based on consultation with your executive budget officer. Agencies with significant pass through funding or local grant payments should prepare a funding detail page to explain the level and nature of payments to individuals or local assistance payments. If grants are a minor portion of a given activity, the agency may provide the necessary information to explain payments to individuals and local assistance in the program or budget activity narrative rather than preparing a separate page.

Specific instructions and template for the Grants Funding Detail are on the [MMB Biennial Budget Instructions website](#) (<https://www.mn.gov/mmb/budget/budget-instructions/bibudprep/>).

X. How to Get Help

The best method to receive assistance from MMB Budget Operations staff or with the Budget Planning and Analysis System (BPAS) is to send an email to: budget.finance.mmb@state.mn.us.

Area	Contact Person	Phone Number
BPAS Technical Support	Help Desk	651-201-8100 ext. 3
BPAS Training and System Access	Amanda Waldusky	651-201-8010
Forecast and Fund Statements	James Stelzner	651-201-8037
Compensation Budgeting and FTEs	Executive Budget Officers	Varies
Federal Funds Summary, Grants Funding Detail, or Internal Service Fund Financial Statements and Narratives	Jackie Miller	651-201-8082
Word Templates or Documents Issues	Roxanne LaPlante	651-201-8080
SharePoint Access for Budget Division Document Management SharePoint Access	Amanda Waldusky	651-201-8010

XI. 2018-2019 Biennial Budget Checklist

Actions	Due Date	Status
1. Attend Agency BPAS Training	August 1-12	
2. Submit Budget Narratives (Background narratives) on SharePoint: https://connect.mn.gov/sites/BPAS/SitePages/Home.aspx	August 19	
3. Complete Technical or Base Adjustments in BPAS <i>Key Reports:</i> <ul style="list-style-type: none"> • Base Adjustments Summary report (Detail Reports/Appropriation Folder) • Available Resources (Suppress Zero)- (Detail Reports/Accounts Folder) 	October 17	
4. Enter all revenue and spending estimates to complete “base” budget plans. This includes dedicated and non-dedicated revenue estimates. <i>Key Reports:</i> <ul style="list-style-type: none"> • Expenditure Detail (Suppress Zero) – (Detail Reports/Account Folder) • Revenue Detail (Suppress Zero) – (Detail Reports/Accounts folder) • Available Resources by Appropriation – (Detail Reports/Accounts Folder) 	October 17	
5. Complete Base Reconciliation in BPAS <i>Key Reports:</i> <ul style="list-style-type: none"> • Account Net or Account Net (Suppress Zero) – (Detail Reports/Appropriation Folder) • Transfers Incoming from Statewide - Detail/Appropriation Folder • Transfers Outgoing from Statewide - (Detail/Appropriation Folder) • Expenditures Overview and Financing by Fund Fiscal Page Reports – (Fiscal Page Reports Folder) 	October 17	
6. Complete and submit budget appendix materials (if applicable) on SharePoint: <ul style="list-style-type: none"> • Federal Funds Summary • Grants Funding Detail • Internal Service Financial Statements and Narrative 	November 30	

Actions	Due Date	Status
7. Forecast agencies enter forecast adjustments for caseload and enrollment driven programs into BPAS. Selective updates to revenue estimates for forecast.	Mid November	

Selection Criteria for running the reports listed above:

- *Scenario: Nov Base*
- *Version: Working*

XII. Agency Expenditure Overview Fiscal Page Sample

Agriculture

Agency Expenditures Overview

(Dollars in Thousands)

Expenditures By Fund

	Actual		Actual	Estimate	Forecast Base		Governor's Recommendation	
	FY14	FY15	FY16	FY17	FY18	FY19	FY18	FY19
1000 - General	35,269	25,810	29,219	36,588	31,599	31,600	29,630	29,841
2000 - Restricted Misc Special Rev	4,512	4,543	3,897	2,501	2,622	2,604	2,747	2,819
2001 - Other Misc Special Rev	3,046	3,570	3,957	4,352	5,093	5,048	5,093	5,048
2018 - Agriculture Fund	22,137	22,363	24,621	29,689	26,998	26,923	33,348	34,042
2050 - Environment & Natural Resource	211	184	249	855	107	105	107	105
2301 - Arts & Cultural Heritage Fund	1,333	1,427						
2302 - Clean Water Fund	2,036	2,913	3,742	13,150	0	0	8,460	8,460
2403 - Gift	33	14	92	114	26	15	26	15
2801 - Remediation Fund	1,759	1,922	1,402	1,978	1,948	1,948	1,948	1,948
3000 - Federal	8,623	7,277	7,286	7,739	7,234	8,109	8,484	8,359
6000 - Miscellaneous Agency	75	66	57			60	59	60
8200 - Clean Water Revolving	3,682	4,748	5,041		5,621	5,930	5,621	5,930
8250 - Rural Finance Administration						75	10	85
Total	82,717	74,839	79,563	102,419	82,307	82,508	95,533	96,713
<i>Biennial Change</i>				24,986		(17,166)		10,265
<i>Biennial % Change</i>				16		(9)		6
<i>Governor's Change from Base</i>								27,431
<i>Governor's % Change from Base</i>								17

Expenditures by Program

Program: Protection Service	47,714	43,714	47,380	62,913	47,027	46,822	59,837	60,401
Program: Promotion and Marketing	4,800	5,364	4,761	5,569	7,089	7,111	7,079	7,101
Program: Value-added Products		2,627	9,058	12,147	10,235	10,235	10,235	10,235
Program: Admin and Financial Assist	19,399	21,133	18,363	21,789	17,956	18,339	18,382	18,975
Total	82,717	74,839	79,563	102,419	82,307	82,508	95,533	96,713

Expenditures by Category

Compensation	31,643	33,809	34,491	39,973	35,952	36,024	41,961	42,903
Operating Expenses	21,327	23,518	25,289	35,985	25,263	24,927	32,470	32,243
Other Financial Transactions	7,402	8,830	7,510	6,418	6,575	7,014	6,585	7,024
Grants, Aids and Subsidies	21,418	8,393	12,022	19,391	14,469	14,494	14,469	14,494
Capital Outlay-Real Property	927	288	251	652	49	49	49	49
Total	82,717	74,839	79,563	102,419	82,307	82,508	95,533	96,713

XIII. Agency Financing by Fund Fiscal Page Sample

Agriculture

Agency Financing by Fund

(Dollars in Thousands)

1000 - General

	Actual		Actual FY 16	Estimate FY17	Forecast Base		Governor's Recommendation	
	FY14	FY 15			FY18	FY19	FY18	FY19
Balance Forward In	3,229	3,029	560	2,645	0	0	0	0
Direct Appropriation	37,942	24,279	31,625	34,265	31,920	31,920	29,951	30,161
Receipts	0	0	0	0	0	0	0	0
Net Transfers	(310)	(432)	(316)	(321)	(321)	(321)	(321)	(321)
Cancellations		505	5					
Expenditures	35,269	25,810	29,219	36,588	31,599	31,600	29,630	29,841
Balance Forward Out	5,593	560	2,645	0	0	0	0	0
<i>Biennial Change in Expenditures</i>				4,728		(2,608)		(6,336)
<i>Biennial % Change in Expenditures</i>				8		(4)		(10)
<i>Gov's Exp Change from Base</i>								(3,728)
<i>Gov's Exp % Change from Base</i>								(6)
FTEs	135.3	143.3	128.2	134.1	121.2	120.8	126.7	126.3

2000 - Restricted Misc Special Rev

	Actual		Actual FY 16	Estimate FY17	Forecast Base		Governor's Recommendation	
	FY14	FY 15			FY18	FY19	FY18	FY19
Balance Forward In	5,930	7,841	11,875	11,962	13,737	14,613	13,737	14,613
Direct Appropriation	0	0	0	0	0	0	0	0
Receipts	2,412	2,623	3,813	3,940	3,498	3,640	3,623	3,765
Net Transfers	4,000	4,988	170	336				
Expenditures	2,512	4,549	3,897	2,501	2,622	2,694	2,747	2,819
Balance Forward Out	7,820	7,779	11,962	13,737	14,613	15,560	14,613	15,560
<i>Biennial Change in Expenditures</i>				(2,657)		(1,082)		(832)
<i>Biennial % Change in Expenditures</i>				(29)		(17)		(13)
<i>Gov's Exp Change from Base</i>								250
<i>Gov's Exp % Change from Base</i>								5
FTEs	11.6	11.3	11.7	12.1	12.8	12.4	13.8	13.4

2001 - Other Misc Special Rev

	Actual		Actual FY 16	Estimate FY17	Forecast Base		Governor's Recommendation	
	FY14	FY 15			FY18	FY19	FY18	FY19
Balance Forward In	3,971	5,002	5,744	6,077	6,200	5,672	6,200	5,672
Receipts	4,112	4,303	4,290	4,476	4,564	4,561	4,564	4,561
Internal Billing Receipts	4,098	4,293	4,267	4,475	4,563	4,560	4,563	4,560
Expenditures	3,046	3,570	3,957	4,352	5,093	5,048	5,093	5,048
Balance Forward Out	5,037	5,735	6,077	6,200	5,672	5,184	5,672	5,184