

FY16 Actuals Amendment Packet—Supporting Handout

The 93 amendments in the packet labeled “FY16 Actuals” share a common concept: they reduce the FY18 budget based on FY16 actual expenditures. As shown in the statewide totals report, the amendments focus on GF reductions—only \$5.2 million of the \$49 million in reductions are non-GF, and over \$4 million of that is duplicated fund sources.

While reviewing FY16 final authorization and actual expenditures is a reasonable place to begin looking for budget reductions, care must be taken when decrementing specific fund sources.

- If an allocation has multiple fund sources, it is very difficult to determine
 1. which fund sources are allocated to each line item,
 2. whether there are matching requirements, and
 3. whether there are restrictions on use of other funds in the allocation so that GF is required for certain projects or activities.
- The FY16 Actuals are downloaded from the accounting system at a particular point in time and may not be accurate—particularly for allocations with multiple fund sources, especially federal funds.

The appropriation totals report for Wildlife Conservation offers a good example of the consequences of these amendments.

1. Comparing columns 2 and 5 (actuals with the House budget) shows a \$3.6 million increase.
2. In combination with a large lapse shown on column 3, it appears that the allocation is over-funded.
3. But most of the lapse is not GF—only \$6.7 of the \$2,846.2 “surplus” is UGF.
4. Further, UGF was cut significantly between FY16 and FY18—from \$1.1 million to \$705.0—while non-UGF funding was increased.
5. The amendment removes all remaining UGF, at a time when the allocation is struggling to match available federal receipts.

Amendments like those in the packet can have unintended consequences, particularly when the action falls disproportionately on general funds. Taking these actions should be done in close consultation with agencies to ensure that unintended consequences are minimized. Effectively, that means that the amendments should be vetted at the subcommittee level.

**2017 Legislature - Operating Budget
Statewide Totals - House Structure**

Numbers and Language Including Non-Additive Items
--

	[1]
	HFC 16 ACT
Total	-49,159.9
 <u>Objects of Expenditure</u>	
1 Personal Services	-8,923.9
2 Travel	-1,818.6
3 Services	-23,337.1
4 Commodities	-1,006.5
5 Capital Outlay	0.0
7 Grants, Benefits	-14,073.8
8 Miscellaneous	0.0
 <u>Funding Sources</u>	
1003 G/F Match (UGF)	-1,437.5
1004 Gen Fund (UGF)	-34,250.5
1005 GF/Prgm (DGF)	-2,612.9
1007 I/A Rcpts (Other)	-4,044.3
1037 GF/MH (UGF)	-5,354.2
1061 CIP Rcpts (Other)	-161.0
1076 Marine Hwy (DGF)	-299.5
1147 PublicBldg (Other)	-1,000.0
 <u>Positions</u>	
Perm Full Time	-18
Perm Part Time	0
Temporary	0
 <u>Funding Summary</u>	
Unrestricted General (UGF)	-41,042.2
Designated General (DGF)	-2,912.4
Other State Funds (Other)	-5,205.3

**2017 Legislature - Operating Budget
Appropriation Totals - House Structure**

**Numbers and Language
Allocations: WC Special Projects**

Agency: Department of Fish and Game

Appropriation: Wildlife Conservation

	[1] <u>16 Final</u>	[2] <u>16Actual</u>	[2] - [1] <u>16 Final to 16Actual</u>		[4] <u>HFC 16 ACT</u>	[5] <u>HouseCS2</u>	[6] <u>HseCS2+HFCAct</u>
Total	13,062.7	10,216.5	-2,846.2	-21.8 %	-705.0	13,862.4	13,157.4
<u>Objects of Expenditure</u>							
1 Personal Services	5,668.0	5,103.9	-564.1	-10.0 %	0.0	4,522.8	4,522.8
2 Travel	447.3	188.2	-259.1	-57.9 %	0.0	447.3	447.3
3 Services	5,812.8	4,381.7	-1,431.1	-24.6 %	-705.0	7,757.7	7,052.7
4 Commodities	1,134.6	345.4	-789.2	-69.6 %	0.0	1,134.6	1,134.6
5 Capital Outlay	0.0	197.3	197.3	>999 %	0.0	0.0	0.0
7 Grants, Benefits	0.0	0.0	0.0		0.0	0.0	0.0
8 Miscellaneous	0.0	0.0	0.0		0.0	0.0	0.0
<u>Funding Sources</u>							
1002 Fed Rcpts (Fed)	8,886.7	7,231.8	-1,654.9	-18.6 %	0.0	10,274.8	10,274.8
1004 Gen Fund (UGF)	1,155.4	1,148.7	-6.7	-0.6 %	-705.0	705.0	0.0
1007 I/A Rcpts (Other)	1,372.1	605.4	-766.7	-55.9 %	0.0	1,219.0	1,219.0
1024 Fish/Game (Other)	602.5	405.4	-197.1	-32.7 %	0.0	927.8	927.8
1061 CIP Rcpts (Other)	533.2	533.2	0.0		0.0	223.0	223.0
1108 Stat Desig (Other)	512.8	292.0	-220.8	-43.1 %	0.0	512.8	512.8
<u>Positions</u>							
Perm Full Time	35	35	0		0	27	27
Perm Part Time	18	18	0		0	17	17
Temporary	12	12	0		0	2	2
<u>Funding Summary</u>							
Unrestricted General (UGF)	1,155.4	1,148.7	-6.7	-0.6 %	-705.0	705.0	0.0
Other State Funds (Other)	3,020.6	1,836.0	-1,184.6	-39.2 %	0.0	2,882.6	2,882.6
Federal Receipts (Fed)	8,886.7	7,231.8	-1,654.9	-18.6 %	0.0	10,274.8	10,274.8