

# Chapter Three: Getting Started

Chapter three helps an agency get started building the budget request by providing:

- A system overview to explain, in general terms, how data is collected in BARS.
- An overview of the steps involved in building the budget request, including the order in which subschedules should be completed.
- Specific instructions for completing:
  - The Fund Source Control screen
  - The Change Package Description screen
  - Cost to Continue adjustments
    - Operating adjustments
    - Capital Asset adjustments

## System Overview

Certain subschedules are used to collect data for the major components of the budget (i.e., salaries and wages, operating expenses, capital projects, etc.). These subschedules “post” data to the Budget Request Summary subschedule. The term “post” refers to the process by which budget amounts entered in a subschedule are automatically transferred to the Budget Request Summary screen and become part of the budget request.

Other subschedules are used to collect supplementary information about the agency and its budget. These subschedules are used as support and documentation and, consequently, do not “post” budget amounts to the Budget Request Summary.

Subschedules that post budgetary information to the Budget Request Summary screen are:

- Operating Expenses
- Position Detail Data
- Capital Projects
- Extraordinary Repairs
- Other Capital Payments
- IT Equipment and Software Over \$5000
- Grants Summary

Subschedules that collect supplementary and supporting budgetary information are:

- Change Package Description
- Continuing Appropriations
- General Fund Collections
- IT Capture
- Narrative
- Lease Purchase Agreement
- Licensing, Regulation, and Inspection
- Special Fund Balance
- Telecommute Analysis

## Overview of Steps Involved in Preparing a Budget Request

The sequence followed when using BARS is critical to the proper functioning of the system and the development of a budget request that is complete and free of errors. The correct sequence is listed below:

1. Review agency reporting level structure, as outlined in communications received from the assigned OMB budget analyst.
2. Discuss with the assigned OMB analyst any necessary changes to the reporting level structure. After changes are made, the reporting levels will be locked by OMB.

**Tip**      *Do not create a version or enter any data until reporting levels are locked.*

3. BARS will be opened for use. Access BARS using the user name and password assigned by the system administrator. If a password is forgotten or needs the resetting, call the ITD Help Desk at 328-4470.
4. OMB will create a download (D) version. The download version will include previous biennium expenditures, annualized current biennium first year expenditures, current biennium budget (if entered in PeopleSoft), and payroll information. The data will be loaded from PeopleSoft financials and PeopleSoft payroll for those agencies utilizing the PeopleSoft system. For other agencies, payroll data will need to be copied from the previous biennium budget request or entered manually.
5. Create an agency (A) version by “Copying” the D version. The D version can be copied to either an accounting level version (designated with an A in the type column) or a budget level version (designated with a B in the type column). Select the roll-up copy option to create a budget level version.

**Tip**      *Do not use the Create button on the bottom of the screen. Versions “Created” contain no download, expenditure, or salary data.*

6. Review downloaded expenditure data for the previous biennium (column 1 of the Budget Request Summary) and annualized first year data for the current biennium (column 2 of the Budget Request Summary), including funding sources by line item. Generating the CRO5R report will facilitate this review. Previous biennium data, column 1 of the Budget Request Summary, must agree with the final 2005–2007 NDS4911BB report.

Full-time equivalent (FTE) information is based on the Payroll subschedule and relates to the budget request biennium only. Consequently, previous biennium and current biennium authorized FTE information must be entered by reporting level on the Budget Request Summary screen. Refer to the [authorized FTE](#) table in the Appendix to ensure that previous and current biennium agency totals are correct.

7. Review current biennium appropriation amounts, including funding source by line item (column 4 of Budget Request Summary). If the download from PeopleSoft does not include budget information, these amounts must be entered manually.

The current biennium budget amounts should reconcile to the adjusted appropriation column on the NDS4310AA report. FTE counts should not include any positions approved by the Emergency Commission during the current biennium because those positions must be requested through a change package.

Salary account codes, along with the related funding, entered into column 4 will automatically post into column 5, which is used to calculate the cost to continue the current biennium payroll. BARS cannot identify funding sources for account codes included in special lines, so the expenditure account codes will post to column 5, but no funding amounts will post. For this reason, if the current appropriation includes any salaries account codes in special lines, column 5 will appear out of balance. In this case, funding for special line salary account codes must be manually entered in column 5.

8. Review the Fund Source Control window to determine if all necessary funding sources are available and if correct beginning balances have been entered for each special fund. All funds used in previous, current or budget biennium should be reflected within Fund Source Control. If special or federal fund sources need to be added, or beginning balances changed, the assigned OMB budget analyst must make those changes.
9. Create budget changes on the Change Package Description subschedule. See the chart later in this chapter for types of changes.
10. Complete the IT Plan subschedule.
11. Review the Position Detail Data subschedule and enter proposed changes. (See Chapter 4 – Payroll.)

12. Check “complete” on Position Detail Data subschedule indicator on the Budget Request Checklist to post the data to the Budget Request Summary and IT Capture.
13. Review cost to continue adjustments calculated for payroll. Payroll costs to continue cannot be entered manually and may not be edited after being calculated by BARS. Enter other cost to continue adjustments in the appropriate subschedule.
14. Complete all subschedules except Special Fund Balance.

**Tip** *All applicable budget request data must be entered in the posting subschedules, not directly in the budget request summary screen. Click “Complete” on each subschedule to post data to the budget request summary.*

15. Check “complete” on the Budget Request Summary indicator on the Budget Request Checklist screen to post data to the Special Fund Balance subschedule.
16. Complete the Special Fund Balance subschedule.
17. Review the budget request to ensure that it is complete and that funding and expenditures balance.
18. Run the SRO6 and CRVA reports to identify any outstanding validation issues that must be corrected prior to submitting the budget.
19. Click the Submit button located on the Version Control screen.

## Fund Source Control

### Fund Source Control Screen

Fund No	Fund Type	Fund Desc	Line ID	Enabled	Lock	CFDA No	Managing Dept No	Control Age
211	Speci	STATE FIRE AND TORNADO FUND	SPEC	✓	☐			☐
218	Speci	HEART BUTTE FUND 720F	SPEC	☐	☐			☐
237	Speci	INDIGENT CIVIL LEGAL SVCS FUND-237	SPEC	☐	☐			☐
251	Speci	CAPITAL GROUNDS PLANNING FUND 251	SPEC	✓	☐			☐
275	Speci	RISK MANAGEMENT WORKERS'S COMP FL	SPEC	✓	☐			☐
288	Speci	STATE RISK MANAGEMENT FUND 288	SPEC	✓	☐			☐
298	Speci	OMB Debt Financing Fund	SPEC	✓	☐			☐
301	Speci	OMB-FACILITY MANAGEMENT 301	SPEC	☐	☐			☐
319	Speci	CENTRAL PERSONNEL DIVISION FUND 319	SPEC	☐	☐			☐
373	Speci	RADIO COMMUNICATIONS FUND 506F	SPEC	☐	☐			☐
394	Speci	HABITAT RESTORATION 720F	SPEC	☐	☐			☐
407	Speci	TOBACCO SETTLEMENT TRUST FUND 407	SPEC	✓	☐			☐
432	Speci	PERMANENT OIL TAX TRUST FUND 432	SPEC	✓	☐			☐

### Navigation

Log On => Administration => Admin Tables => Fund Source Control

### Purpose

To define the special and federal funding sources available statewide and for each specific agency.

### Using the Screen

Statewide funds will appear as the default when entering the screen. Click the radio button labeled Business Unit and select the correct agency number from the drop down in order to view funds available for the agency. Review the special fund list for completeness, keeping in mind the need to encompass a three-biennium period including the budget request biennium. Contact the assigned OMB analyst to modify the fund list.

After selecting a specific fund, click the Fund Balance Maintenance button to view the beginning fund balance for the current biennium. Contact the assigned OMB analyst to modify a beginning fund balance.

**Fund Balance Maintenance**

Fund Source No 288  
Fund Descr: STATE RISK MANAGEMENT FUND 110F

Dedicated  Carry  Carry Amt  Carry Max Amt  Lapse  Check Other  Appropriated

Fund Balance

Validation: Mandatory Transaction  Allow Zero Balance  Allow Neg. Start Balance  Allow Neg. End Balance

Transaction Setup: Allow Transfers  Show Agency Transfers  Show Agency Detail  Show Remote Transfers  Show Remote Detail

Prior Balance: Prior Balance Amount  Version  Update Prior Balance

Update Undo Exit

## Change Package Description

### Change Package Description Screen

**Change Package Narrative: All Change Packages**

Agency OFFICE OF ADMINISTRATIVE HEARINGS Version 2009-W-01-00140

Group	Type	Change No	Change Description
A	A	1	Base Budget Changes
A	B	2	One Time Base Budget Adjustment
A	C	3	Optional Operating Adjustment

Priority  Include  Onetime  Print Ind

Update Insert Delete Undo Narrative Exit

**Navigation**

Log On => Preparation => Budget Request Checklist => Change Package Description

**Purpose**

To define the change packages to be used in preparing the budget request.

**Using the Screen**

A change package is used to remove current biennium one-time and capital asset appropriations, to enter cost to continue entries authorized by OMB, and to enter any difference between the current biennium appropriation and the amount to be included in the agency's base budget request for each account code and funding source. Amounts included in the optional budget request will also be entered as a change package. Any budget change entered will be available for use in all reporting levels within the agency.

**Change Package Group and Type**

All agency changes regardless of type are Group A. Budget changes are organized into seven categories, or types:

- Type A = Base budget changes to be included in the base request.
- Type B = Base budget one-time requests.
- Type C = Optional change included in the optional request.
- Type D = Optional one-time change to be included in the optional request.
- Type E = Remove prior biennium one-time items.
- Type F = Remove capital asset appropriations.
- Type G = Approved cost to continue adjustments.

Within the subschedules, dollar amounts must be entered into the appropriate columns based on the type of change, as shown in the following table.

<i>Change Package Types</i>	<i>Cost to Continue Column</i>	<i>Base Changes Column</i>	<i>Optional Request Column</i>
Remove one-time items	AE		
Remove capital assets	AF		
Add cost to continue amounts	AG		
Base changes		AA	
One-time base changes		AB	
Optional changes			AC
One-time optional changes			AD
<i>Used only by OMB</i>			
OMB Recommendations		RA	
One-time OMB Recommendations		RB	

### Change Package Number and Priority

After the budget change is created and saved, all fields can be modified except the group, type, and change number.

**Tip** *Values in the change number field can be assigned and sequenced as determined appropriate, but cannot be changed after the entry is saved.*

Make sure the priority number reflects the agency's actual priority listing for this change package. Sequence priority numbers separately for base and optional change packages. Use priority 1 for all cost to continue changes. **The priority field should be completed for all change packages.** Create as many change packages as necessary to adequately identify agency priorities.

### Change Package Title, Description, and Narrative

The change package description window includes a title field to accommodate a title for each change package. The window also includes a short description field and a narrative button that opens a narrative window. The short description field is not required. If used, please include only a short summary statement. Use the narrative window to enter a detailed description and justification for each change package. The title and the narrative field are required fields that must be completed for each change package. **One-Time indicator and Print boxes are not used.**

**Tip** *Do not include symbols or special characters such as &, or hyphens, in budget change titles, descriptions, or narratives.*

**Tip** *Do not repeat the same information in the short description and the narrative. Budget Change Narrative reports print the title, short description and narrative as a paragraph for each budget change.*

### Deleting Budget Change Packages

If a change package must be deleted, all associated dollars must first be **zeroed out** of the change package in each reporting level. **Click Complete on the Budget Request Checklist prior to deleting any associated lines that were inserted.** This must be done through the subschedule used to enter the data. If a change package is deleted without first removing the dollars and checking Complete, the associated amounts will not be deleted from the database and the budget will not pass validation.

**Tip** *Do not use the same change package to enter amounts in both the base and optional request.*

## Cost to Continue

Cost to continue adjustments are incorporated into BARS to allow agencies an opportunity to display the cost of continuing existing programs, services, and staffing. Although not all cost increases are reflected in the cost to continue columns, certain costs of interest to policy makers and other budget users are noted (i.e., increased payroll costs relating to the continuation of previously authorized salary increases, changing grant costs relating to changes in the number of recipients, changing operating costs due to one time or phased projects, etc.). The assigned OMB budget analyst will communicate the specific cost to continue adjustments authorized for each agency in the base budget limit letter.

### Salaries and Wages

Cost to continue adjustments for salaries and wages are calculated by BARS when the pay plan is marked “complete.” This feature of BARS allows budget users to see the cost of continuing salary levels already in effect and avoids the need to show such amounts as a budget change.

Biennial payroll costs from the Position Detail Data subschedule are posted to column 6 of the Budget Request Summary. Column 7 of the Budget Request Summary is the automatically calculated budget adjustment necessary to continue current biennium payroll. This calculation will occur when the Position Detail Data subschedule is marked complete.

**Tip** *The pay plan should not be marked complete until after the current biennium budget is spread for all salary objects.*

In order for this calculation to be made, the downloaded pay plan must be reviewed and modified to reflect the payroll level that will be in effect as of the end of the current biennium. Because the pay plan for most agencies is based on data downloaded from PeopleSoft payroll, downloaded payroll data will only reflect positions filled as of the download date. Positions may need to be added, salary amounts updated, and temporary, overtime, and shift differential amounts inserted.

Specific instructions relating to the position detail data subschedule are contained in Chapter 4.

#### Operating Expenses

Cost to continue adjustments affecting operating must be entered in a separate change package in the Operating Expenses subschedule. If there are authorized adjustment amounts, the amounts will be provided by OMB. Do not make any cost to continue adjustments to operating expenses unless directed to do so by OMB. Normal inflationary increases and other adjustments affecting operating expenses will be entered using the budget changes function.

#### Capital Assets

Cost to continue adjustments affecting capital assets (which includes capital projects, extraordinary repairs, other capital payments, equipment over \$5,000, and IT equipment over \$5,000) generally involve removing the current biennium appropriation amount. OMB will provide adjustment amounts. These adjustments are entered as a separate change package in the appropriate capital assets subschedule.

Although extraordinary repairs funding (that was not a one-time amount) included in the current biennium appropriation was not removed to calculate the base budget amount, this funding must be removed in the Cost to Continue Adjustments column of the extraordinary repairs subschedule. Amounts to be requested in the base or optional budget must be requested as a budget change.

#### Grants

Cost to continue adjustments affecting grants are entered in a separate change package within the grants subschedule. OMB will provide adjustment amounts.