

Chapter Seven: Supplementary Subschedules

This chapter provides information regarding the completion of supplementary, or “non-posting,” subschedules. These subschedules do not post budget data to the Budget Request Summary. The schedules are used to provide supplementary and supporting information. Subschedules included in this chapter are:

- Large IT Projects
- General Fund Collections
- Licensing, Regulation, Inspection
- Lease Purchase Agreements
- Continuing Appropriations
- Telecommute Analysis
- Special Fund Balance

Tip *Subschedule copy can be used to transfer information from the 2009-11 request to the 2011-13 budget request. See Chapter 2 for instructions.*

Lease Purchase Agreements

Lease Purchase Agreements Window

The screenshot displays the 'Lease Purchase Agreements' window within the 'Internet Budget and Reporting System'. The browser address bar shows the URL: `http://itdibarsp1.nd.gov/ibars/build/build_frames_login.jsp?txt=main`. The system title is 'Internet Budget and Reporting System' and the date is 'Monday, April 26, 2010'. The version is set to '2011A1800709'. The window contains the following fields and options:

- Version:** 2011A1800709
- Number:** [Input field]
- Start date (mm/dd/yyyy):** [Input field]
- End date (mm/dd/yyyy):** [Input field]
- Number of months lease will be in effect during 2011-13 biennium:** [Input field]
- Description:** [Input field]
- Explanation:** [Text area]
- Monthly payment:** [Input field]
- Original value:** [Input field]
- Will the leased asset replace an existing leased asset?:** [Input field] (Yes/No)

At the bottom of the form, it states: **** All Fields Required ****. The footer of the browser window shows 'Done' and 'Trusted sites'.

Navigation

Log On =>Checklist=>Lease Purchase Agreements

Purpose

This window allows agencies to enter required information relating to any existing or proposed capital or operating lease or debt financing arrangement for assets or services, excluding real estate, with an original value of at least \$50,000. This reporting requirement also applies to any group of assets or services comprising a single system with a combined value of at least \$50,000. As provided in subsection 8 of NDCC Section 54-44.1-06, the list of assets and services must include any assets or services acquired in the current biennium and any anticipated to be acquired during the budget request biennium.

Using the Window

Click Add to begin entering information for each financing agreement. Use the following definitions in completing the fields on this window. Completion of all fields is required

Number

Unique sequential number identifying each lease or financing agreement.

Start and End Dates

Enter the inception and termination dates of the lease or financing agreement.

Description

Include a short summary of what was or is proposed to be acquired through a lease or debt financing arrangement.

Explanation

Provide an explanation of the factors that led to the decision to lease rather than purchase the item.

Monthly Payment

Enter the amount to be paid monthly pursuant to the lease or financing agreement.

Original Value

Provide the value of the item at the beginning of the lease or financing agreement.

Additional required fields include the number of months the lease will be in effect during the budget biennium, and indicating if the leased asset replaces an existing leased asset.

Licensing, Regulation, Inspection

Licensing, Regulation, Inspection Window

Internet Budget and Reporting System

Friday, May 14, 2010

Version 2011A2900324 Number

Description

Statutory authority

Date of last change in charge per item (mm/dd/yyyy)

Collections deposited in:

General fund Special fund

Special fund number and name

	Number of Items	Charge Per Item	Total Collections	Less Costs	Net Collections
2007-09 biennium actual					
2009-11 biennium estimate					
2011-13 biennium estimate					

** All Fields Required **

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Navigation

Log On=>Checklist=> Licensing, Regulation, Inspection

Purpose

This window provides financial detail on licensing, regulation, and inspection activities, as required by NDCC Section 54-06-04.1.

Using the Window

From the selection tab, click the Add button to insert a new item for each activity. All fields are required. For each license, inspection, or regulation fee collected during the previous biennium, enter:

- a unique numerical identifier
- a description
- statutory authority under which it is collected
- the date the fee was last changed
- the fund in which the revenue is deposited; if deposited into the general fund, enter a "0" in special fund number and name fields
- the number of items
- the charge per item
- the total costs associated with providing the licensing, inspection, or regulation service. Total costs should include indirect costs as well as direct costs.

If the rate charged per item changed during the biennium, enter a separate record to show the number of items and total collection for each individual rate charged. The total cost information should be prorated among different rates, if necessary.

Example

If, during the first 6 months, the fee for a specific inspection was \$100 and for the remaining 18 months, the fee was \$125 per inspection, the total costs of \$100,000 would be prorated; \$25,000 for the first 6 months and \$75,000 for the next 18 months.

General Fund Collections

General Fund Collections Window

The screenshot displays the 'General Fund Collections' window within the 'Internet Budget and Reporting System'. The interface includes a navigation menu on the left with options like 'Administration', 'Preparation', and 'Publications'. The main content area contains a form with the following fields:

- Version:** 2011A1800709
- Number:** [Empty field]
- Description:**
 - Actual 2007-09 biennium collections [Empty field]
 - Estimated 2009-11 biennium collections [Empty field]
 - Estimated 2011-13 biennium collections [Empty field]
- Explanation:** [Large text area]

A note at the bottom of the form reads: **** All Fields Required ****. The window title is 'Internet Budget and Reporting System' and the date is 'Monday, April 26, 2010'.

Navigation

Log On=>Checklist=>General Fund Collections

Purpose

This window lists the various fees that an agency collects and deposits into the general fund. OMB uses this information for the revenue forecast.

Taxes and fees collected and deposited in the general fund should be included on this form, regardless of dollar amount.

The following major revenue sources should **not** be included on the schedule: Sales and Use Tax, Individual Income Tax, Corporate Income Tax, Business Privilege Tax, Cigarette and Tobacco Tax, Oil and Gas Production Tax, Oil Extraction Tax, Coal Conversion Tax,

Insurance Premium Tax, Wholesale Liquor Tax, Gaming Tax, Interest Income, Mineral Leasing fees, and Gas Tax administration.

Using the Window

Click Add to insert a new item for each type of general fund collection. Enter a unique sequential number, description, actual collections for the previous biennium, estimated collections for the current biennium, and anticipated collections for the subsequent biennium. All fields are required.

The explanation field should include the authorized statute, and detail any major variances in biennial collections. If there are recent or proposed changes to the fee that should be noted by OMB in preparing the revenue forecast, please use the explanation field to note such items.

Continuing Appropriations

Continuing Appropriations Window

The screenshot shows the 'Internet Budget and Reporting System' web application. The main content area is titled 'Continuing Appropriations' and contains the following fields and table:

Version: 2011A1800709, Number: []

Menu: Rptng Lvl, Projects, Description []

Statutory authority []

Special fund number and name []

	Actual 2005-07	Actual 2007-09	Estimated 2009-11	Estimated 2011-13
Beginning balance	[]	[]	[]	[]
Revenue/transfers	[]	[]	[]	[]
Total available	[]	[]	[]	[]
Expenditures	[]	[]	[]	[]
Ending balance	[]	[]	[]	[]

Use the Narrative tab to enter the justification for continuing the statutory authority for this appropriation.

** All Fields Required **

Navigation

Log On=>Checklist=>Continuing Appropriations

Purpose

This window is used to collect information regarding continuing appropriations authorized for state agencies. The report must include justification for continuing the authority, as well as actual and anticipated expenditures, revenue, transfers, and fund balances.

Using the Window

Click Add and, for each continuing appropriation authorized, enter the required information:

- unique identifying number
- short description
- statutory authority
- number and name of special fund where revenues and expenditures are recorded
- actual beginning balance, revenue/transfers and expenditures for the 2005-07 and 2007-09 biennia
- estimated revenue/transfers and expenditures for the 2009-11 and 2011-13 biennia

Click the Narrative tab to enter the continuing appropriation justification for each continuing appropriation.

Telecommute Analysis

Telecommute Analysis Window

The screenshot shows the 'Internet Budget and Reporting System' web application. The main content area is titled 'Telecommute Analysis' and contains the following sections:

- Version:** 2011A1800709
- Number:** [Input field]
- Description:** [Input field]
- 1. Number of full-time equivalent (FTE) positions included in analysis:**

	Base	Options
Number that are new positions	[Input]	[Input]
Number that are vacant pending reclassification	[Input]	[Input]
Number that are proposed to be relocated	[Input]	[Input]
Number that are proposed to be assigned to a new program	[Input]	[Input]
Total	[Input]	[Input]
- 2. Position Class and Title:** Class No. [Input] Position Title [Input]
- 3. Salary range:** [Input] to [Input]
- 4. Budgeted starting salary:** [Input]
- 5. Funding source percentages:** General Fund [Input] Federal Fund [Input] Special Fund [Input]
- 6. Will the position or positions continue past the current biennium?** [Input] (Yes/No)
- 7. Is space currently available to house the position or positions at the central office?** [Input] (Yes/No)
- 8. If financial or in-kind contributions are available from a third party, identify below.**

Name of party	Amount	In-kind
[Input]	[Input]	<input type="checkbox"/>
- 9. Cost Comparison:**

	Central Office Setting			Telecommute Setting		
	Startup	Recurring	Total	Startup	Recurring	Total
Salaries and wages	[Input]	[Input]	[Input]	[Input]	[Input]	[Input]
Operating expenses	[Input]	[Input]	[Input]	[Input]	[Input]	[Input]
Capital improvements	[Input]	[Input]	[Input]	[Input]	[Input]	[Input]
Total Expenditures	[Input]	[Input]	[Input]	[Input]	[Input]	[Input]
General fund	[Input]	[Input]	[Input]	[Input]	[Input]	[Input]
Federal funds	[Input]	[Input]	[Input]	[Input]	[Input]	[Input]
Special funds	[Input]	[Input]	[Input]	[Input]	[Input]	[Input]
Total Funding	[Input]	[Input]	[Input]	[Input]	[Input]	[Input]
- 10. Is this position(s) requested as a telecommuting position?** [Input] (Yes/No)
- 11. Use the Narrative tab to provide a description of the position or positions, including specific job tasks and the percent of time spent at each task. Also discuss the benefits of locating the position or positions outside of a central office setting and the additional assets that will be required to do so.**

At the bottom of the form, it states: **** All Fields Required ****

Navigation

Log On=>Checklist=>Telecommute Analysis

Purpose

This window is used to satisfy the legislative requirement that a telecommute analysis is completed for each position or group of positions in the following categories included in the budget request:

- new positions
- positions that are vacant pending reclassification
- positions that are proposed to be relocated
- positions that are assigned to a new program

Using the Window

Click the Add button to create a record for each new position or group of positions within the same class code and salary. Complete questions 1 through 10 on the window. Select the Narrative tab to answer question number 11.

Special Fund Balance**Special Fund Balance Summary Window**

Fund	2009-11 Beginning Balance	2009-11 Net Trans./Rev.	2009-11 Appropriations	Adjustments to Appropriations	2009-11 Estimated Expenditures	2011-13 Beginning Balance	2011-13 Net Trans./Rev.	2011-13 Budget Request	2011-13 Ending Balance
215_Children's Svc Coord Comm Fund 324	50,000	214,293	100,000	0	100,000	156,293	208,000	100,000	264,293
Total	50,000	214,293	100,000	0	100,000	156,293	208,000	100,000	264,293

Navigation

Log On=>Checklist=>Special Fund Balance

Purpose

The purpose of this window is to record revenues, transfers, and expenditures relating to special funds.

Special Fund Balance Detail Window

Internet Budget and Reporting System

Monday, May 10, 2010

Version 2011A2900324

Agency 00324 For Training - Children's Svc Coord. Committee

Prior Balance \$50,000 Budget Changes \$0 Net Change \$0 New Balance \$264,200

Fund Type: Special Funds Fund: 215 Children's Serv Coord Comm Fund 324

Current Agency Transfer Obj	Transfer Fund	2009-11 Revenue/Transfers	2009-11 Transfers Out	2009-11 Net Trans./Rev.	Adjustments to Appropriations	2011-13 Revenue/Transfers	2011-13 Transfers Out	2011-13 Net Trans./Rev.
#171 Interest Income		1,000	0	1,000	0	1,000	0	1,000
#871 Beckon 125 Fees		205,000	0	205,000	0	207,000	0	207,000
	Total	206,000	0	206,000	0	208,000	0	208,000

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Using the Window

The special fund balance subschedule is used for appropriated special funds only. If other funds appear on this subschedule, such as those for which a continuing appropriation exists, contact the assigned OMB budget analyst. **Note: For special funds shared with another agency, discuss the issue with the assigned budget analyst and coordinate budgeted expenditures with the other agency.**

The information on the special fund balance subschedule windows is used to generate special fund statements for all special funds from which an agency receives appropriations. The subschedule is divided into two tabs: Summary and Detail. No information is entered on the Summary window. This window summarizes information entered elsewhere. The Detail window is used to enter information relating to a particular special fund selected on the Summary window. The information contained on each window is summarized below:

Note: You may need to uncheck the “Display Only Active Funds” box to see all available funds.

Special Fund Balance Summary Window

2009-11 Beginning Balance - OMB enters this amount into IBARS. If a beginning balance amount needs to be changed, contact the assigned OMB budget analyst.

2009-11 Net Trans./Rev. - This amount is the net result of Transfers In, Transfers Out, and Revenue amounts entered on the detail window.

2009-11 Appropriations - The amount is the total of all current biennium appropriations from this fund, as indicated in the Budget Request Summary window. Changes to this amount must be made on the Budget Request Summary window. When the Budget Request Summary

subschedule is marked complete, the appropriation amount will post to this window. However, if the appropriation amount does not reflect estimated expenditures for the 2007-09 biennium, an adjustment to the appropriation can be entered on the Detail window.

2009-11 Estimated Expenditures - This amount is the total of all current biennium expenditures from this fund, as shown on the Budget Request Summary window. Changes to this amount must be made in the Budget Request Summary. When Budget Request Summary is marked complete, the expenditures will post to this window.

2011-13 Beginning Balance - This is a calculated amount based on the amounts entered in the preceding columns.

2011-13 Net Trans./Rev. - This amount is the net result of Transfers In, Transfers Out, and Revenue amounts entered on the Detail window.

2011-13 Budget Request - This amount represents all expenditures from this fund posted from the Budget Request Summary once that subschedule is checked to complete.

2011-13 Ending Balance - This is a calculated amount based on the amounts entered in the preceding columns.

Special Fund Balance Detail Window

Transaction Object - This dropdown field is used to select the appropriate revenue or transfer account code. In addition to detailed PeopleSoft revenue codes, the list includes account F7998 – Transfer Out and F7999 – Adjustment to Appropriation. Use account F7998 whenever funds are budgeted to be transferred out of the special fund to another special fund or the general fund. Use this account whenever a fund is selected in the Transfer Fund field. Use account F7999 whenever an amount is entered in the Adjustments to Appropriations column.

Transfer Fund - Use this field to select a fund to which moneys will be or have been transferred out of the fund. For Transfers In, use the appropriate revenue Transaction Object and leave the Transfer Fund field blank. If a fund is selected in the Transfer Fund field, the Transaction Object selected should be F7998 – Transfer Out.

2009-11 Revenue/Transfer - This field is used to enter revenue amounts and transfers estimated to be received into the fund during the 2009-11 biennium. Select the applicable account from the transaction object drop down.

2009-11 Transfers Out - This field is used to enter amounts estimated to be transferred from the fund. Select the appropriate transaction object and select the receiving fund from the transfer fund drop down list.

2009-11 Net Trans./Rev. - This is a calculated field representing the net amount of Revenue and Transfers Out.

Adjustments to Appropriations - Use this field to adjust appropriation amounts to reflect anticipated expenditures. The estimated expenditure amount total appears only on the Special Fund Balance Summary window.

2011-13 Revenue - This field is used to enter revenue amounts and transfers estimated to be received during the 2011-13 biennium. Select the applicable account from the transaction object drop down.

2011-13 Transfers Out - This field is used to enter amounts estimated to be transferred from the fund. Select the appropriate transaction object, and select the receiving fund from the transfer fund drop down list.

2011-13 Net Trans./Rev. - This is a calculated field representing the net amount of Revenue and Transfers Out.

Large IT Projects

Large IT Projects Window

Internet Budget and Reporting System

Friday, April 30, 2010

Version 2011A2500324 Number

Description

Change Package Group/Type/Number

Change Package Description

Project Planning Start Date (mm/dd/yyyy)

Estimated Project Completion Date (mm/dd/yyyy)

Does this proposed project:

Replace an existing application? (Yes/No)

Upgrade an existing application? (Yes/No)

Provide for the development of a new application? (Yes/No)

PROJECT BUDGET - DIRECT COSTS

	2011-13 Biennium	2013-15 Biennium	2015-17 Biennium
Total Project Budget	<input type="text"/>	<input type="text"/>	<input type="text"/>
General Fund	<input type="text"/>	<input type="text"/>	<input type="text"/>
Federal Funds	<input type="text"/>	<input type="text"/>	<input type="text"/>
Other Funds	<input type="text"/>	<input type="text"/>	<input type="text"/>
Total Funding	<input type="text"/>	<input type="text"/>	<input type="text"/>
FTE	<input type="text"/>	<input type="text"/>	<input type="text"/>

POST IMPLEMENTATION COSTS/(SAVINGS)

	2013-15 Biennium	2015-17 Biennium
Salaries and Wages	<input type="text"/>	<input type="text"/>
Operating Expenses	<input type="text"/>	<input type="text"/>
Capital Assets	<input type="text"/>	<input type="text"/>
Total Expenditures	<input type="text"/>	<input type="text"/>
General Fund	<input type="text"/>	<input type="text"/>
Federal Funds	<input type="text"/>	<input type="text"/>
Other Funds	<input type="text"/>	<input type="text"/>
Total Funding	<input type="text"/>	<input type="text"/>
FTE	<input type="text"/>	<input type="text"/>

Use the Narrative tab to enter a Detailed Project Description, Proposed Solution, Anticipated Project Benefits, and Project Risks.

**** All Fields Required ****

OMB use only

Done

Trusted sites 100%

Navigation

Log On=>Checklist=>Large IT Projects

Purpose

This subschedule is used to provide detailed project direct costs and post-implementation costs/savings in the Project tab. Additionally, explanatory information is captured in the Narrative tab.

Using the WindowLarge IT Projects Select Window

Click the Add icon to add a record for each large IT project in the budget request.

Project Window

Selecting the project on the Select window opens the Project window. All fields in the window must be completed.

Enter a unique identification number and short description or title for each project. Identify the change package group, type and number where the project budget is requested. Use a change package description entitled "IT – (Name of Large IT Project)". That same change description title and number will be included in the Large IT Project Subschedule. Use the same change package for all related costs throughout all subschedules such as the Operating Subschedule for IT contractual and travel expenses, etc. Enter the estimated project planning start date and project completion date. Answer the questions regarding replacement, upgrade and new development. Enter the anticipated project costs and funding sources for the 2011-13, 2013-15 and 2015-17 biennia. Identify the number of FTE that are needed for this project. Enter estimated related post-implementation costs or savings that will be incurred in the 2013-15 and 2015-17 biennia. Expenditures should be broken down into Salaries/Wages, Operating Expenses, and Capital Assets, as well as identifying planned funding sources and any staffing needs.

Narrative Window

Enter the anticipated benefits, detailed project description, project risks, and proposed solution as provided to the Statewide Information Technology Advisory Committee (SITAC).