

2012 IBARS Manual

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Chapter One: Introduction

Among the policy functions of state government, none is more important than the budget process. The budget is a plan of operation describing how the state will use its financial resources to meet the needs of the public. The plan includes an estimate of proposed expenditures and the means of financing the disbursements.

The state's budget, as recommended by the Governor and approved by the Legislature, originates with the individual budget requests of state agencies. Agency budget requests provide the information needed to prioritize programs and allocate financial resources accordingly.

The budget is organized by program within each agency. The effectiveness of programs and efficiency of operations should be a consideration during the preparation of the agency budget request.

Budget Base

The general fund budget request for the 2013-15 biennium is limited to 100 percent of an agency's present general fund appropriation. Adjustments will be made for continuation of the 2011-13 second year salary increase and continuation of increased retirement contribution rates. Adjustments will also be made for one-time expenditures, such as major capital improvements and phased-in programs. Each agency will be notified regarding its base budget limit.

While the budget limit is 100 percent of the base budget, we strongly encourage agencies to examine what they do and how they do it. Agencies are challenged to search for efficiencies and cost savings wherever possible.

General fund budget needs beyond the 100 percent amount can be prioritized and requested in the Optional Request. All requests for new FTE, regardless of funding source, must be prioritized and requested in the Optional Request.

There are no limitations to requesting special funds or federal funds unless it is for a new FTE or an agency is notified otherwise. However, agencies are encouraged to analyze all programs regardless of funding source to find simpler, more cost effective ways to operate.

Fiscal Environment

The May 2012 revenue report shows 2011-13 actual revenues exceeding projections. Through the end of May 2012, actual collections exceeded the forecast by 40.0 percent or \$651.7 million. *Moody's Economy.com*, the state's economic forecasting consultant, has indicated that North Dakota can expect continued growth in the state's economy; however, the rate of growth is expected to slow and the effects of the continuing national recession are unknown.

Although economic signs are positive in North Dakota, expected budget demands are great. All programs and expenditures will be analyzed and prioritized.

Agencies should not substitute federal funds or special funds for general fund moneys without considering the long-term availability of these funds. Over the years, programs have been started

or enhanced with federal dollars only to have federal funds decrease or be eliminated. Caution is advised in substituting other funds money for general fund moneys.

Using the IBARS Manual

This first chapter contains general introductory information including the fiscal environment, the budget base, using the IBARS Manual, and starting the budget process.

Chapter 2 describes various general procedures for submitting an agency budget using IBARS.

All IBARS windows are discussed individually in Chapters 3 through 9 of the IBARS Manual. Chapter 4 contains instructions for completing all windows used in budgeting salaries, wages, and fringe benefits. The remaining chapters contain instructions for all other windows.

For each IBARS window, the window name is presented first. Next the “Navigation Path” is indicated for each window. This tells the user which menu options to select to access the window. The general purpose of the window is presented under the heading “Purpose.” Finally, the section titled “Using the Window” contains instructions regarding information to be included on a window. This section may also tell the user where to budget certain anticipated expenditures.

Reports of various budget data can be viewed or printed through IBARS. Each available report is described in Chapter 10.

Chapter 11 provides the glossary.

The IBARS Manual includes links to various resources such as the Revenue and Expenditure Account Codes, Building and Infrastructure formulas, Legislatively Authorized FTE, and various agency billing rates to be used in building the 2013-15 budget request. Wherever possible, the IBARS Manual uses the same terminology as the PeopleSoft payroll and financial systems.

Budget Process Timeline

The statutory deadline for all budgets to be submitted is July 15, 2012, including the optional request. If an extension is needed, the request for an extension must be made in writing to the assigned budget analyst by July 2, 2012. Agencies are encouraged to submit the budget as early as possible to allow adequate time for analysis.

Throughout the budget process, analysts will be available to answer questions on using IBARS or how to prepare the budget.

The building and infrastructure inventory was updated in April 2012 and can be used to calculate extraordinary repair requests.

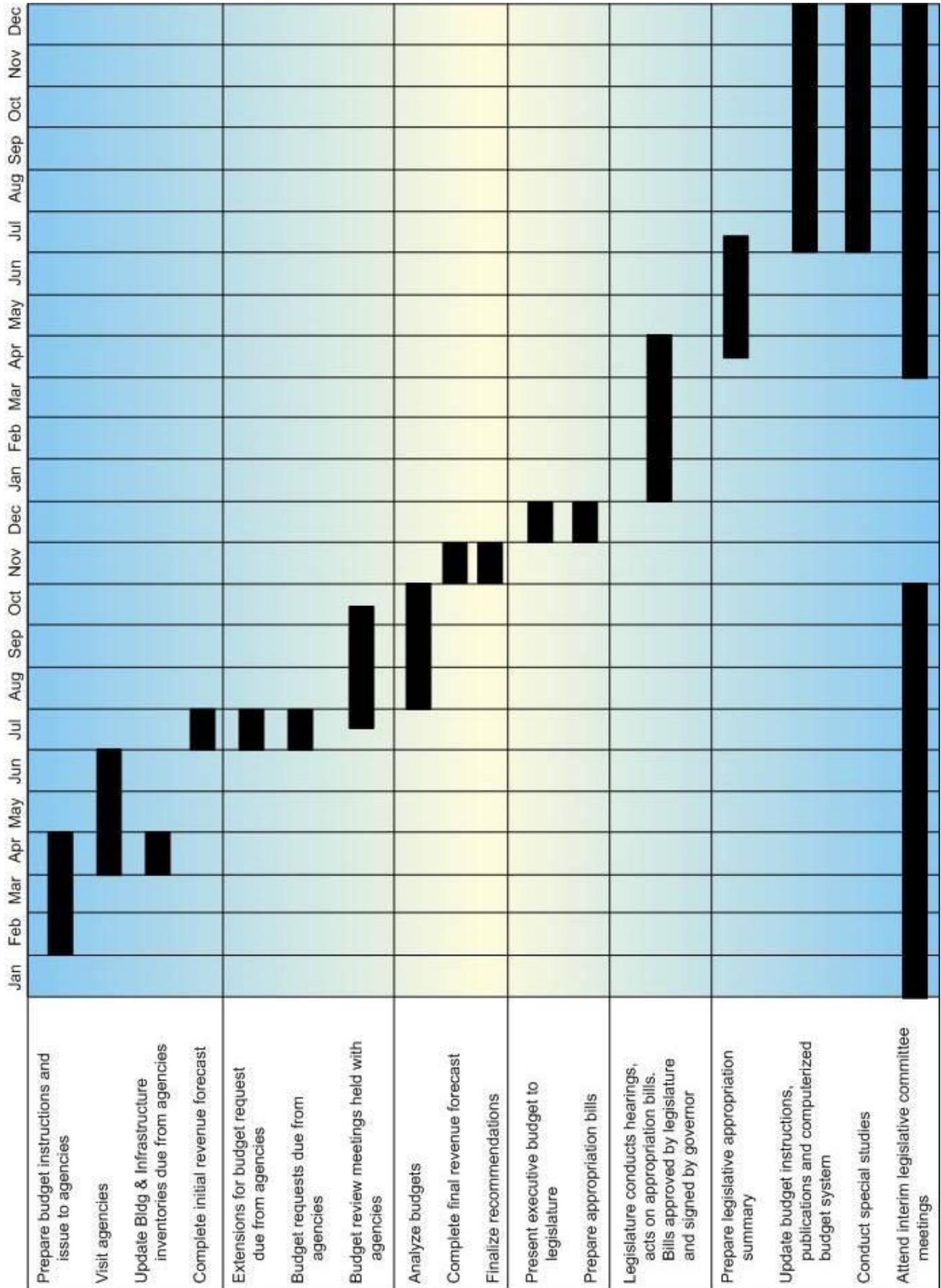
After the budget is submitted, a budget review meeting may be held for each agency, if requested. The meeting will include a representative from the Office of the Governor, the Office of Management and Budget director, OMB Fiscal Management director, the budget analyst, and a Legislative Council representative. After the meeting, analysis of the request is completed and recommendations are prepared to reflect the executive budget policy.

In August 2012, the first revenue forecast for the upcoming biennium is completed. In November 2012, the forecast is updated to reflect current economic data and other factors. At that time, spending recommendations are finalized to correspond with anticipated revenue.

The Governor presents the executive budget to the Legislative Assembly at the organizational session in December. Appropriation bills supporting the executive recommendation are then prepared and submitted.

The budget process and key dates are graphically displayed in the Budget Process Timeline on the following page.

Budget Process Timeline



Chapter Two: IBARS General Procedures

This chapter includes an overview of IBARS and the specific steps to use in creating a budget request. Information is provided regarding:

- Security and access
- IBARS logon
- Reporting levels
- Copying, selecting and deleting budget versions
- Subschedule copy function
- Default funding
- IBARS Help function

Overview of IBARS

The North Dakota Internet Budget Analysis and Reporting System (IBARS) was developed to meet the needs of state agencies, the budget office, and policymakers in North Dakota. IBARS provides a method for agencies to prepare a budget request. The system allows for the aggregation of the requested dollars at user-selected levels of detail and provides the ability to generate reports for management review at these various levels.

In addition, IBARS facilitates the balancing of data entered on supporting schedule input screens with budget request figures. Amounts entered in the various subschedules are posted directly to the budget request when the subschedule is completed.

IBARS is a web-based system and can be accessed at the OMB Fiscal Management website at <https://ibars.omb.nd.gov/>.

In addition to initial agency budget preparation, OMB uses IBARS to prepare the Governor's recommendation.

Security and Access

User Types

User type codes are assigned to each user when the user ID is created. Security settings and access privileges are established according to the user type code. Access privileges include “read/write” or “read only” access to screens, reports, narratives, the budget request checklist, and publications. Access can be allowed at the agency level or limited to specific reporting levels. The main user type codes are explained as follows:

- EA Single department user** – This user has access to all reporting levels within a single agency.
- DA Multi-department user** – This user has access to multiple agencies.
- FA Restricted Department ID user** – This user has access to data within selected reporting levels for a particular agency. This security is set by EA or DA users through the security window on the reporting level maintenance screen.
- HA Single department IT user** – Large IT projects, IT equipment and software subschedules.

Access By Other Users

Agency users can change OMB and Legislative Council access privileges for a specific budget version. Access by Legislative Council analysts and OMB may be set to open, closed, or read-only for each version. To change access to a selected version, go to the Home tab and change the access indicator in the version status dropdown menu. If set to “closed,” the corresponding version is not included in the other user’s list of versions available for selection in the Versions tab. The “Read-only” access allows the respective user to view, but not change, data in that version.

IBARS Login and the Main Menu

IBARS Login

Access to IBARS is obtained by accessing the IBARS link <https://ibars.omb.nd.gov/> on the OMB Fiscal Management website <http://www.nd.gov/fiscal/>. Once the Login window is opened, enter a user ID and current password, both of which are case sensitive. For users with an Active Directory account, the IBARS user ID is the same as the Active Directory user name. If a new user ID is required, contact Brian Bartz at 328-1529. First time users are assigned a temporary password that should be changed once logged in to IBARS.

If a user experiences three unsuccessful attempts to login to IBARS, the user’s access will be locked. In this event, the ITD Help Desk (328-4470) must be contacted to reset the password.

IBARS Home Tab Window

The tabs at the top of the screen list all the initial selections for the navigation paths needed to access screens. The tabs include Home, Checklist, Versions, Publications, Logout, Menu, Reporting Level, and Projects. The Home tab window includes a message box to communicate pertinent information to IBARS users. Located between these two rows of tabs, known as Status Tabs, are the Action Bar Icons. Action Bar Icons are used to Save screen changes, Add a row, Copy data, Delete data, Export to Excel, access Help resources and Search.

Changing a User Password

To change a password while logged in to IBARS, select the Menu tab, expand the Administration dropdown by clicking on the blue triangle, and select Change Password.

Reporting Levels

Using the Window

Defining Reporting Levels

One of the first steps in preparing the budget is defining the reporting level structure. Establishing the structure is the same concept used in the development of the Tree Manager Structure in PeopleSoft. The reporting level structure is important for both data entry and reporting in IBARS. Initially, OMB will copy the IBARS Reporting and Budget Level Maintenance Table from the previous biennium into 2013-15. This structure must be reviewed by the agency and updated to include reporting level changes for the present biennium and the biennium for which the budget is being requested. The reporting level structure must also accommodate the download of all historical data from the previous biennium. Notify the assigned OMB budget analyst of any needed changes to the table. Use the SR05 report to review the reporting level structure.

2013 Biennium / 06/18/2012 09:02:53		SR01 - Reporting Levels						1
Agency:00324 IBARS Training Agency								
Agency	Description	Code 1	Code 2	Type	Cross Reference	Level	Enabled	
00-000-000-00-00-00-00000000	Children's Svc Coord. Committee (Lvl 1)			X	00	1	Yes	
00-324-000-00-00-00-00000000	Children's Service Coordinating Committee			X	324	2	Yes	
00-324-500-00-00-00-00000000	Administration	MP		B	500	3	Yes	
00-324-500-30-00-00-00000000	R-T Administration			A	3000	4	Yes	
00-324-500-50-00-00-00000000	State Administration			A	5000	4	Yes	
00-324-600-00-00-00-00000000	Programs	MP		B	600	3	Yes	
00-324-600-10-00-00-00000000	Robert Wood Johnson Foundation			A	1000	4	Yes	
00-324-600-20-00-00-00000000	R-T Grants			A	2000	4	Yes	
00-324-600-40-00-00-00000000	State Grants			A	4000	4	Yes	
00-324-800-00-00-00-00000000	Facilities	MP		B	800	3	Yes	
00-324-800-84-00-00-00000000	East Campus			X	84	4	Yes	
00-324-800-84-82-00-00000000	East Operations			A	8260	5	Yes	
00-324-800-84-84-00-00000000	East Repairs			A	8460	5	Yes	
00-324-800-86-00-00-00000000	West Campus			X	86	4	Yes	
00-324-800-86-82-00-00000000	West Operations			A	8250	5	Yes	
00-324-800-86-84-00-00000000	West Repairs			A	8450	5	Yes	

Defining Data Entry Levels

The IBARS Reporting Level Type code defines the various data entry levels available. The value of this field is set prior to entering data for the Budget Request. The valid values are:

- A** Accounting Level Data Entry - 4 digit Department ID.
- B** Summary/Roll-Up Level (the organizational level at which the Budget Office reviews and modifies the Budget Request).
- X** Neither a summary or data entry level. The “X” can apply to a reporting level above or below the other two values.

Locking Reporting Levels to Start the Budget Request

Once the reporting levels are established by the agency and approved by the assigned OMB analyst, the levels are locked by OMB and data entry can begin. After reporting levels are locked, it is not advisable to unlock and make changes to the table. Once the data is entered, the deletion of a reporting level could corrupt the IBARS database and require the agency to re-start the budget process.

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

Copying, Selecting, and Deleting Budget Versions

Versions Window

Copy	Delete	Submit	Version	Version Title	Type	User 1	User 2	User 3	Date Created
Copy	Delete		2013A1500324	payroll sub test	B				05/07/2012
Copy	Delete		2013A1900324	ibars 19	B				05/21/2012
Copy	Delete		2013A2000324	Training Source	B				05/07/2012
Copy	Delete		2013A2100324	copy A20 w pay	B				05/09/2012
Copy	Delete		2013A2200324	A20 with pay and chg pkg	B				05/09/2012
Copy	Delete		2013A3300324	training	B				05/16/2012
Copy	Delete	Submit	2013A3400324	training - Tammy	B				05/16/2012
Copy	Delete		2013A3500324	training 2	B				05/17/2012
Copy	Delete		2013A3600324	Agency Version	B				05/25/2012
Copy			2013D0100324	March Download	A				04/18/2012

Navigation

Log On => Versions Tab

Purpose

The Versions window controls the access, creation, submission, and deletion of budget versions.

Using the Window

Upon first accessing the Versions window, select the biennium and the department. The biennium is named for the first year of the biennium. For example the 2013-15 biennium is named 2013. The default for the biennium is set to the budget request biennium. The agency is selected by default for users with access to only one agency. Selecting the agency displays the version options available to the user.

For each version, the Version Number, Version Title, Type, Main Users, and Date Created are presented. An agency user is only able to create an A-Agency Work-in-Progress, or B-Budget Request version, but may be able to view other versions, depending upon access established by the system administrator.

Budget Version Defined

The term **budget version** is used to identify the various stages of the budget from request to appropriation. A budget version is identified by several components including the biennium, business unit, a one-character code used to identify version type, and a two-digit number used to distinguish the multiple scenarios within a version type (example: 2013 A2200110 is for the 2013-15 biennium, agency version #22, agency 110).

The option to have multiple variations or scenarios is available within certain version types. The version type description, letter identifier, and number of variations for certain version types are as follows:

Version Type Description	Letter Identifier	Number of Variations for Each Version Type
Download	D	10
Agency work-in-progress	A	25
Budget request	B	1
OMB analyst work-in-progress	W	10
Governor's recommendation	R	3
Compensation	C	35

Control of and Access to Budget Versions

The ownership of the budget version dictates who has control over opening, closing or limiting access to the budget data. The type of budget version identifies the ownership of the budget data. Generally, the office creating the version owns the data. For example, an agency owns the Agency Request version of data while the Budget Office owns the Governor's Recommendation version.

Copying a Version

The first step an agency takes in preparing its budget is to determine the level of detail, accounting (type A) or budget (type B), at which to prepare the budget. Download versions supply the historical data from PeopleSoft, such as previous biennium expenditures, annualized current biennium first-year expenditures, and current biennium pay plan.

To create a new version, identify an existing version and click the Copy button at the left of the screen. A Copy Version window will appear. Select the version type, such as "A" for Agency Version. A descriptive name may be entered into the Version Title box to readily identify the created version. Select an available New Version number. Under Copy Options, select "roll up" to create a budget level version. Without the roll up option selected, the created version will be at the accounting level when copying from a version that is at the accounting level. Narrative, payroll position information, and subschedules can also be selected to be copied to the new version. Always select Recalculate Payroll and Recalculate Colum Formulas.

After clicking Copy in the Copy Version window, another window will appear to confirm that the data should be copied from one version to another. A dialogue box will appear when the copy has completed successfully or explaining any errors.

A newly created version contains the same data as the version from which it was copied, although it may be summarized at a higher level. The user can edit the newly created version while leaving intact the version from which it was copied.

Selecting a Version

After selecting the biennium and department, click on the desired Version Number in the

fourth column of the screen. The Checklist will appear if the version was successfully selected.

Deleting a Version

In order to eliminate a version, click Delete in the second column of the version to be deleted. A warning message appears to ensure the user wishes to delete the highlighted version. IBARS will only allow agencies to delete versions created by that agency. The delete was successful if the version no longer appears on the Version List.

Exiting a Version

To discontinue working on a version and begin working on another version, click on the Version tab and select a new version.

Subschedule Copy

Subschedule Copy Window

Navigation

Log On =>Menu Tab=>Preparation=>Subschedule Copy

Purpose

The Subschedule Copy function is used for copying payroll data, narratives and subschedule information from one version to another. Most commonly, this feature is used to copy narratives from the previous biennium R03 version to a current biennium A version. This feature is also useful for a user whose agency does not have its payroll information downloaded from PeopleSoft. Instead of manually entering each payroll record into IBARS, a user can copy some or all of the payroll records from a previous biennium budget version to a current biennium budget version. This feature can allow the previous biennium records to be

copied or single-year records in one version copied to create identical year 1 and year 2 records for the upcoming biennium. It can also be used to copy payroll records from one working version to another, or to a new version.

Subschedule Copy can only be used to copy between versions of the same type. For example, a B-level version can be copied to another B-level version. The function will not work when copying from an A-level version to a B-level version. When performing subschedule copy, remember to save data after each Map Data window is changed. Each Map Data setting that is available must be selected and saved for the copy to be successful. If necessary, contact the assigned OMB budget analyst for help with this procedure.

Tip *Copy a new version to use as the destination version prior to entering the subschedule copy window.*

Using the Window

Depending on your resolution settings, scroll bars on the right side of the screen may need to be used to view all information.

1. Source Version - Open the version to be copied from, the source version.
2. Destination Version - Open the subschedule copy window and select the appropriate biennium, agency, and version to which the information will be copied, the destination version.
3. Screen Mode - Select the desired Screen Mode, the information to be copied, from the radio button list: Choices are:
 - Narrative Select the Narrative button to copy narratives. If copying narratives from the previous biennium, the R03 version should be used. Select the narratives to be copied by checking the boxes by each narrative type, and click the Save icon from the tool bar.
 - Personal Services Select the Personal Services button to copy payroll data. After selecting Personal Services, select (by checking the check box indicator on the left side of the screen) the specific payroll records to be copied. Use the Select All button to choose all records. Use the scroll bar on the right side of the window if “Select All” button is not visible.
 - Subschedules Select the Subschedule button to copy information, including expenditure and funding information, if applicable. A Subschedule dropdown box will appear listing the subschedules in the source version, click on the desired subschedule. A list of items contained in the subschedule will appear on the screen. Place a checkmark in the Copy column for each of the items to be copied. Then click the Save icon. This will mark all info tab entries and funding and expenditures for copy to the destination version.

- Version Reorg Use this function to reorganize expenditure or request amounts from one reporting level or appropriation to another. Contact the assigned OMB budget analyst for assistance prior to using this function.
4. Map Data - The following items must be mapped in order to copy a subschedule: Year (Payroll only), Reporting Level, Lines, and Funds. Select each of the items listed and complete the associated mapping on the screen. Use the Pre-Fill button to auto-fill with the existing data. Always Save after completing each selection.
 5. Copy Mode - Select the desired Copy Mode from the radio button list:
 - Append Will copy information to the Destination Version from the Source Version. If the same information already exists on the Destination Version, duplicate records may be created using this function.
 - Delete Will delete all of the related information from the Destination Version and copy all records from the Source Version.
 - Update Will update any existing information in the Destination Version with information from the Source Version. Information that isn't in the Destination Version will be added from the Source Version.
 6. When all of the information has been selected and saved, click the **COPY** button to copy all of the selected information to the Destination Version. A dialogue box will appear indicating the process completed successfully or describing any errors that occurred.
 7. To verify and edit the copied data, open your 2013 destination version. For the narrative subschedule, even if the copied narrative does not need to be changed, each narrative must be opened, reviewed, and then saved to apply text edits. See page 8-2 for additional details.

Default Funding

This feature, accessed through the Def Alloc tab on various subschedules, is intended to allow users to set a default funding allocation for a selected subschedule. This feature is not enabled for North Dakota. Funding allocation changes for payroll and expenditure history can be made through the download file by editing data in Excel. Consult with your assigned budget analyst for additional information.

Help

Navigation

Log On => Help

Purpose

Use the IBARS Help system to get immediate information about IBARS features and options. Click the Help icon. Select IBARS Users Manual, click on the link "North Dakota Specific Budget Manual." You will be redirected to the OMB website. The remainder of the links in the Wiki were prepared by the IBARS developers with general information about the overall IBARS program.

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 IBARS.
- 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
 - Base Budget 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 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:

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

Subschedules that collect supplementary and supporting budgetary information are:

- Large IT Projects
- General Fund Collections
- Licensing, Regulation, and Inspection
- Lease Purchase Agreement
- Continuing Appropriations
- Special Fund Balance
- Narrative

Overview of Steps Involved in Preparing a Budget Request

The sequence followed when using IBARS 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. Access IBARS using the user name and password assigned by the system administrator. If a password is forgotten or needs to be reset, call the ITD Help Desk at 328-4470.
2. Review agency reporting level structure, as outlined in communications received from the assigned OMB budget analyst. Compare the IBARS SR01 report to the PeopleSoft Reporting Level Tree. All PS Department IDs from the 2011-13, 2009-11 and edits for the upcoming 2013-15 biennia should be in IBARS.
3. 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.*

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. Contact your budget analyst if you would prefer to upload this information using an Excel template.
5. Create an agency (A) version by “Copying” the D version. The D version can be copied to either an accounting level type (designated with an A in the type column) or a budget level type (designated with a B in the type column). Select the roll-up copy option to create a budget level version.

Tip *Do not use Create. Versions “Created” contain no download, expenditure, or salary data.*

6. Review downloaded expenditure data for the previous biennium (**2009-11 Biennium Expenditures** column of the Budget Request Summary) and annualized first year data for the current biennium (**2011-13 First Year Expenditures** column of the Budget Request Summary), including funding sources by line item. Generating the SRO5 report at the agency level will facilitate this review. The 2009-11 biennium data must agree with the final 2009–2011 NDS4310AA report.

Full-time equivalent (FTE) information for the budget request biennium is based on the Payroll subschedule. Previous biennium and current biennium authorized FTE information must be entered by reporting level on the Budget Request Summary in the Statistics Object type. 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 (**2011-13 Biennium Appropriation** column of Budget Request Summary). If the download from PeopleSoft does not include budget information, these amounts must be entered manually or uploaded from an Excel template. Contact the assigned OMB Budget Analyst for a copy of this template.

The current biennium budget amounts should reconcile to the adjusted appropriation column on the NDS4130AA report dated 3/31/2012. 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 the **2011-13 Biennium Appropriation** column will automatically post into the **2011-13 Biennium Payroll Approp** column, which is used to calculate the payroll difference from 2011-13. IBARS cannot identify funding sources for account codes included in special lines, so the expenditure account codes will post to the **2011-13 Biennium Payroll Approp** column, but no funding amounts will post. For this reason, if the current appropriation includes any salaries account codes in special lines, the **2011-13 Biennium Payroll Approp** column will appear out of balance. In this case, funding for special line salary account codes must be manually entered in the **2011-13 Biennium Payroll Approp** column.

8. Determine if narrative and subschedule data can be copied from the previous biennium. Use the Subschedule Copy function to copy from the 2011R03 version.
9. Create budget changes in any posting subschedule. See the chart later in this chapter for types of changes.
10. Review the Position Detail Data subschedule (salaries, benefits, funding sources) and enter proposed changes. (See Chapter 4 – Payroll.) Ensure all authorized FTE for the current biennium are included. Adjust salaries to the anticipated June 30, 2013 salary. Add new positions requested for 2013-15 in an optional change package, regardless of funding source.
11. Check “complete” on Position Detail Data subschedule indicator on the Checklist to post the data to the Budget Request Summary.
12. Review **Payroll Difference from 2011-13** column in Budget Request Summary. These costs cannot be entered manually and may not be edited after being calculated by IBARS.
13. Complete all posting and supplementary subschedules except Special Fund Balance.

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

14. Check “complete” on the Budget Request Summary indicator on the Budget Request Checklist to post data to the Special Fund Balance subschedule.
15. Complete the Special Fund Balance subschedule and mark it to complete on the checklist.
16. Run the IBARS SR05 report to review the budget request to ensure that it is complete and that funding and expenditures balance.
17. Run the SRO6 and CRVA reports to identify any outstanding validation issues that must be corrected prior to submitting the budget.
18. When all subschedules have been marked to complete and validation issues corrected, click the Submit button located on the Version tab.

9 Narrative Subschedule

- a. Review copied narrative
- b. Save copied data in each narrative field to remove font specifications
- c. Enter new narrative data as required
- d. Generate NARR report
- e. Review narrative data
- f. Check Narrative Subschedule to complete

10 Review Budget Request

- a. Print and review IBARS SR05 report to ensure budget request is complete
- b. Mark Budget Request Summary complete on checklist

11 Special Fund Balance Subschedule

- a. Open Special Fund Balance Subschedule
- b. Review Detail Tab information for each special fund
- c. Enter appropriate revenue codes and revenue estimates for 2011-13 and 2013-15
- d. Enter adjustment to 2011-13 appropriation to reflect estimated expenditures, if necessary
- e. Mark Special Fund Balance Subschedule to complete

12 CRVA report

- a. Run CRVA report to identify any outstanding validation issues
- b. Correct issues
- c. Check to complete any unchecked subschedules

13 Submission

- a. Select Versions Tab
- b. Click Submit link next to version number



Fund Source Control

Fund Source Control Window

Fund No	Fund	Description	Line	Enabled	Managing Dept No	Controlling Agency	Legislative Fund Category
Z15	Special Funds	Children's Serv Coord Comm Fund 324	SPEC Special Funds	<input checked="" type="checkbox"/>	00324 IBARS Training Agency	<input checked="" type="checkbox"/>	
H104	Federal Funds	Crisis Child Care	FED Federal Funds	<input checked="" type="checkbox"/>		<input type="checkbox"/>	
H105	Federal Funds	Respite Care Grant	FED Federal Funds	<input checked="" type="checkbox"/>		<input type="checkbox"/>	
H106	Federal Funds	Casey Grant	FED Federal Funds	<input checked="" type="checkbox"/>		<input type="checkbox"/>	
H107	Federal Funds	Robert Wood Grant	FED Federal Funds	<input checked="" type="checkbox"/>		<input type="checkbox"/>	
H108	Federal Funds	ND Cassp Project	FED Federal Funds	<input checked="" type="checkbox"/>		<input type="checkbox"/>	
H110	Federal Funds	DHS IV-E	FED Federal Funds	<input checked="" type="checkbox"/>		<input type="checkbox"/>	
H115	Federal Funds	ARRA funds	FED Federal Funds	<input checked="" type="checkbox"/>		<input type="checkbox"/>	

Navigation

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

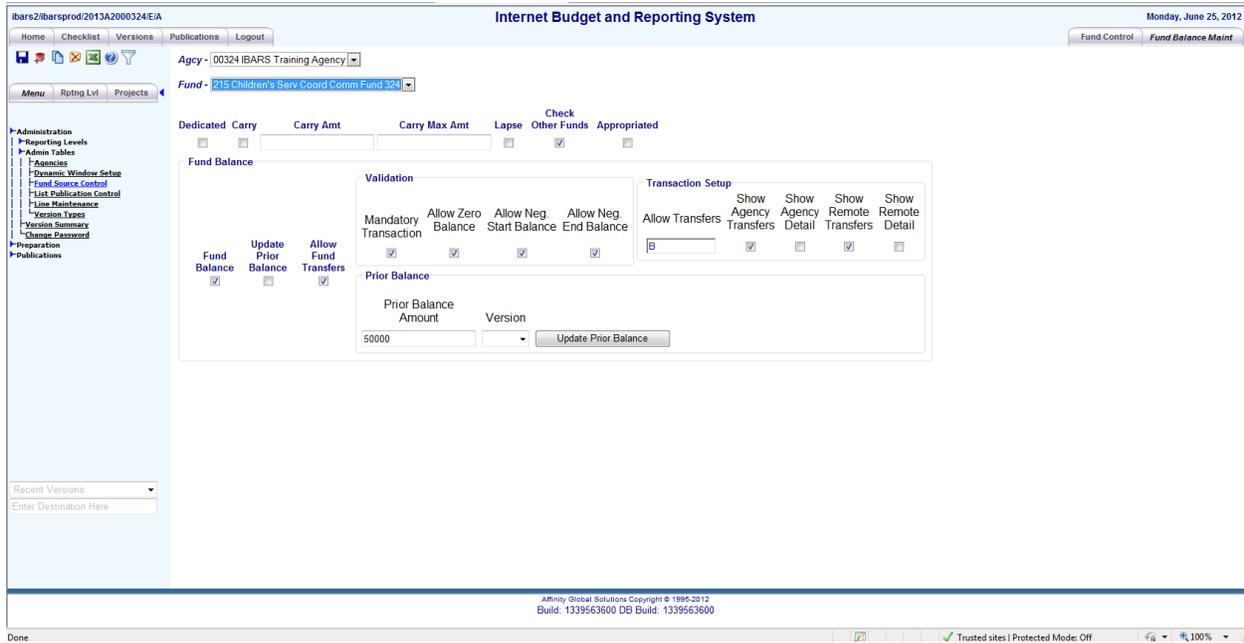
Purpose

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

Using the Window

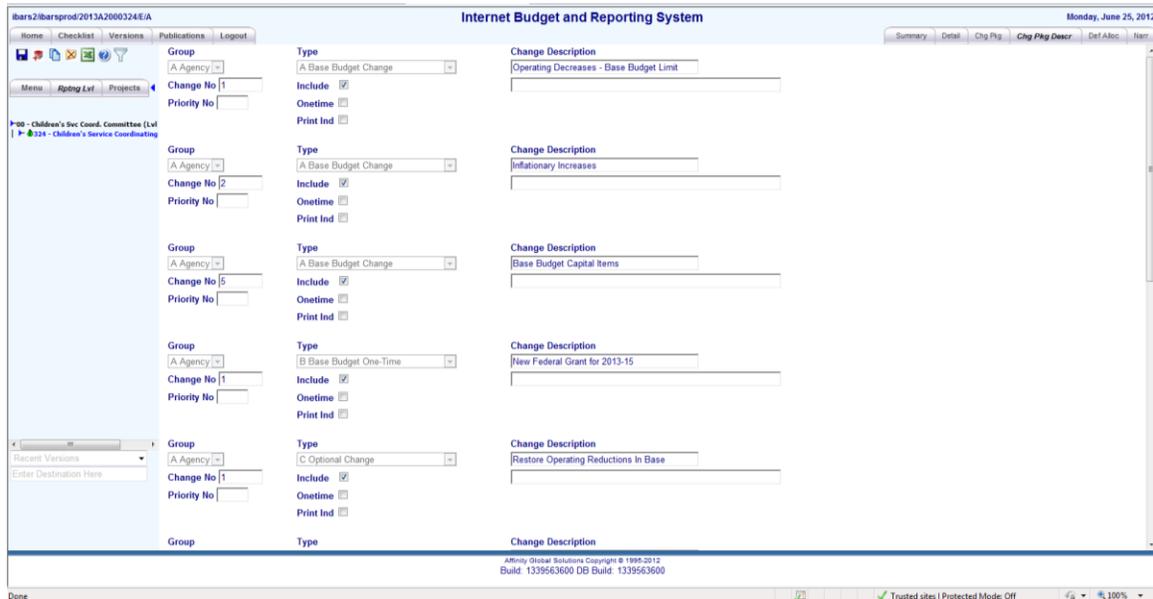
Select the correct agency number from the drop down in order to view funds available for the agency. Review the special fund list for completeness, keeping in mind the need to encompass a three-biennium period including the budget request biennium. Contact the assigned OMB analyst to modify the fund list.

Click in the description field of a fund, and then click the Fund Balance Maintenance tab to view the beginning fund balance for the current biennium. Once in the Fund Balance Maintenance window, use the Fund dropdown menu to review the balance of each special fund. Contact the assigned OMB analyst to modify a beginning fund balance.



Change Package Description

Change Package Description Window



Navigation

Log On => Checklist => Any Posting Subschedule => Change Package Description

Purpose

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

Using the Window

A change package is used to remove current biennium one-time and capital asset appropriations 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 and subschedules.

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 request.

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 = Optional savings

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

Change Packages	Remove Capital & One Time	Budget Changes Column	Optional Request Column
Remove prior biennium one-time	AE		
Remove capital	AF		
Base budget change		AA	
Base budget one-time		AB	
Optional change			AC
Optional budget one-time			AD
Optional savings			AG
USED ONLY BY OMB			
OMB Recommendations		RA	
One-time OMB Recommendations		RB	

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

Make sure the priority number reflects the agency's actual priority listing for this change package. **The priority field should be completed for all optional change packages and left blank for other change package types.** 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 second short description field. The short description field is not required. If used, please include only a short summary statement. 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.**

After completing and saving the Change Package Description window, open the Narrative tab. For each change package in the Change package Description window enter a detailed description and justification for each change package.

If your request includes a large IT project, use the same change package for entries in all subschedules associated with the project. Use the description “IT – [name of IT project]”. See Chapter 7, Large IT Projects.

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

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 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.*

Chapter Four: Position Detail Instructions

Initial salary and benefit information is based on a download from the PeopleSoft payroll system. Consequently, it will include only positions filled as of the download date.

A summary of the windows and tabs used to view and prepare the total salaries budget request is presented below.

Checklist Window

Position Detail Data – By checking Complete, the system will recalculate and allocate the total salary and benefits for the agency. The salary and benefits amounts will be posted to each reporting level in the budget request.

Position Information

Position List tab – Provides a list of each employee. Each employee is listed twice, once for each fiscal year of the biennium. This window is used to add new FTE or access and edit position information. Data displayed include: year, employee ID, position type, position number, position name, class code, title, and salary amount.

Position Info tab – Used to view, update, and enter specific data for an individual employee position such as classification code, salary level, pay type, position type, and change package if applicable. This window is also used to unfund an existing position.

Position Benefits tab – Used to view, update and enter fringe benefit information for specific individuals.

Position Benefit Calculations tab – Used to view the resulting salary and benefits amounts based on the information entered in the Position Info and Position Benefits tabs.

Position Calculations tab – Displays monthly salary and benefit data for a specific individual.

Position Allocation tab – Used to specify the reporting levels and funding sources for each position.

Position Employee tab – Displays the employee ID number, name and anniversary date for existing employees. Also used to enter a new employee.

Position Data

Position Data Screen

Yr	Emp ID	Pos Type	Pos No	Seq No	Pos Name	Class Cd	Title	Incr	Salary
2013	JM	R	1000001	1	JM	CL0010	Supported Employmt Wor	✓	30,000.00
2014	JM	R	1000001	1	JM	CL0010	Supported Employmt Wor	✓	30,000.00
2013	BLL	R	1000002	1	BLL	CL0010	Supported Employmt Wor	✓	32,400.00
2014	BLL	R	1000002	1	BLL	CL0010	Supported Employmt Wor	✓	32,400.00
2013	TODD	R	1000003	1	TODD	CL0010	Supported Employmt Wor	✓	30,000.00
2014	TODD	R	1000003	1	TODD	CL0010	Supported Employmt Wor	✓	30,000.00
2013	JAN	R	1000004	1	JAN	CL0015	Licensing Specialist I	✓	35,000.00
2014	JAN	R	1000004	1	JAN	CL0015	Licensing Specialist I	✓	35,000.00
2013	TJM	R	1000005	1	TJM	CL0021	Document Imaging Spec	✓	42,000.00
2014	TJM	R	1000005	1	TJM	CL0021	Document Imaging Spec	✓	42,000.00
2013	APRIL	R	1000020	1	APRIL	CL0112	Data Input Operator I	✓	54,000.00
2014	APRIL	R	1000020	1	APRIL	CL0112	Data Input Operator I	✓	54,000.00
2013	MAY	R	1000021	1	MAY	CL0125	Computer Operations Mgr	✓	60,000.00
2014	MAY	R	1000021	1	MAY	CL0125	Computer Operations Mgr	✓	60,000.00
2013	JUNE	R	1000022	1	JUNE	CL0113	Data Input Operator III	✓	48,000.00
2014	JUNE	R	1000022	1	JUNE	CL0113	Data Input Operator III	✓	48,000.00
2013	TOM	R	1000030	1	TOM	CL8204	Maintenance Supv II	✓	50,400.00
2014	TOM	R	1000030	1	TOM	CL8204	Maintenance Supv II	✓	50,400.00
2013	0	R	1000040	1	Vacant	CL4132	Addiction Counselor I	✓	12,000.00
2013	0	R	1000040	2	Vacant	CL4132	Addiction Counselor I	✓	12,000.00
2014	0	R	1000040	1	Vacant	CL4132	Addiction Counselor I	✓	12,000.00
2014	0	R	1000040	2	Vacant	CL4132	Addiction Counselor I	✓	12,000.00
2013	TEMP	T	TEMP	1	TEMP POSITION	HC9031	Temp/Not Cls-Ofcl/Admin	✗	60,000.00

Navigation

Log on=>Menu=>Preparation=>Position Data Maintenance=>Position Information=>Position List tab

or

Checklist=>Position Detail Data=>Position List tab

Purpose

Add, delete and change employee name, position number, identification number, and position type. This screen is also used to add new FTE that are being requested. Vacant, shift differential, overtime, temp and board member positions are not included in the initial payroll download and need to be added to the position list. A line of data must be completed for each year of the biennium.

General Information

Before updating the Position List, note the following:

- Emergency Commission and Budget Section approved positions continuing into the next biennium must be requested as new positions and requested through an Optional Budget Change Package.
- New employees, additional temporary, overtime or shift differential dollars, and other salary changes that will increase the budget request must be documented and requested through a Budget Change Package, regardless of the funding sources used.
- The positions on the Position List window may be sorted according to the user's preference by clicking on the corresponding column heading.
- The system rounds if more than two decimal places are used.
- Temporary, overtime, board member, shift differential, pooled and equity adjustment are not included in the position data download. These position types must be added. A separate position should be set up for each reporting level in which temporary, overtime, shift differential, equity adjustment, and pooled positions are used. Multiple

- temporary, overtime, pooled, or shift differential positions may be labeled in the Emp ID field as Temp1, Temp2, Overtime1, Overtime2, etc.
- For shared positions, the total FTE must not exceed 100 percent.
 - If an employee is being paid from more than one reporting level, the total must not exceed 100 percent. The percent can only be entered up to two decimal places.
 - The only agencies that may use “Pooled” positions are components of the North Dakota University System.
 - If funding allocation for salary increases is different than regular salary, the regular salary allocations and the salary increase allocations must each equal 100 percent.

Using the Window

On the Reporting Levels tab, expand the reporting levels and select the appropriate reporting level. To view a list of all agency positions, select the top reporting level.

Click the Add icon on the action bar to add a new record, or click on the Pos No for an existing record to make changes to the present data.

Add an Existing or new Vacant Position

From the Position List window, select the reporting level, and click the Add icon. Select **Add Position** from the dialogue box. Enter all required information on the Position Info screen. If entering a vacant position, enter “0” in the **Emp ID** field and the word “Vacant” will automatically populate the **Pos Name** field. Click the Save icon when the record is complete. Click the **Pos Benefits** tab and select benefit types for this position. Click the save icon. Return to the **Pos Info** tab. In the Replicate Position box at the bottom of the window, put a “1” in **# of Positions to Replicate**; choose **Selected Year to Other Year** in Copy Options. Leave New FTE Indicator set to copy. Vacant and Annotate Position Name should be blank. Click the **Replicate** button to copy this position to the second year of the biennium.

Add a Record for a New FTE

From the Position List window, select the reporting level, and click the Add icon. Select **Add Employee** from the open dialogue box. Enter the **Emp ID** and **Name**. Click the save icon. Return to the **Pos List** tab and click the **Add** icon. Populate all fields, using “1” in **Step**, and “0” in **Emp ID**, which should then display “Vacant” in the **Name** field. The **Compute Increase Indicator** must be checked if this position is eligible for general salary increases. The **New FTE Indicator** must be checked for all new positions. Update the record by clicking the **Save** icon. Navigate to the **Position Benefits** and **Position Allocation** tabs, populating all required fields and saving when complete. Return to the **Position Listing** tab and use the Replicate Position box to copy this position to the second year of the biennium.

Replicate Position

The Replicate Position function can be used for adding multiple positions by changing the **# of Positions to Replicate** and the **Copy Options** to copy to one or more years of the biennium. When copying to multiple positions, select the “Annotate Position Name” indicator to auto-generate a unique name for each new position. Return to the **Position Listing** tab and select a newly replicated position. Change the **Position Number** to a unique sequence, the **Emp ID** to “0” if a vacant position, and clear out the **Revised Position Name** field. Save the updated record.

Add a Board Member

Board Members can be added one of three ways:

1. Click the **Add** icon and input a specific position number for each member and insert the Board Member’s Employee ID and Name.
2. Click the **Add** icon and input Board Member 1, Board Member 2, etc. in the Position No, Employee ID, and Name fields.
3. Use one entry for the biennium or one entry per year, for all board member compensation. To accomplish this, enter the words “board member” in the **Emp ID** field, and enter a total amount for the salaries of all members.

Tip *If one position is split between two or more reporting levels, enter one position number and allocate that position, using the Position Allocation tab, to the appropriate reporting levels.*

Temporary Employees, Shift Differential, Overtime and Equity pools

If an agency has multiple temporary employees, shift differential, overtime and equity pools, each should be identified in the Position Number and Employee Identification fields with a sequentially numbered title such as Temp 1, Temp 2, and Overtime 1 and Overtime 2. **Zero (0) should not be used in the employee identification number field for these Position Types, only vacant Regular FTE positions.**

Temporary	Budget for temporary positions using the Position Type Code “T - Temporary.” Type “Temp” in the Pos No and Emp ID fields. Do not check the compute increase indicator checkbox. On the Position Benefits tab select the standard fringe rate, leaving other benefit types blank. Select class code NC9008 or NC9031 to NC9038. Enter one FTE. The FTE field is required for the compensation amount to calculate correctly, however, the FTE will not be added to the agency’s FTE total.
Board Member	Budget for board member compensation using the Position Type Code “B – Board members.” Budget for board member compensation using a lump sum for all board members, or enter individual board members. Do not check the compute increase indicator checkbox. On the Position Benefits tab select the standard fringe rate, leaving other benefit types blank. Select Class Code NC9006. Enter one FTE. The FTE field is required for the compensation

amount to calculate correctly; however, the FTE will not be added to the agency's FTE total.

- Resident Worker** Budget for residents who are paid for hours worked using the **Position Type Code** "W – Resident Workers". This position code is applicable only for the Veterans' Home and the State Hospital. Do not check the compute increase indicator checkbox. On the **Position Benefits** tab select the standard fringe rate, leaving other benefit types blank. Select class code NC9008 or NC9031 to NC9038. Enter one FTE. The FTE field is required for the compensation amount to calculate correctly, however, the FTE will not be added to the agency's FTE total.
- Equity Adjustment** Use position type "E – Equity Adjustment" on the **Position Information** tab for salary equity increases. Do not check the compute increase indicator checkbox. On the **Position Benefits** tab, leave all benefit fields blank. Select Class Code "NC9998." Enter "1" in the FTE field, "annual" in the Pay Type field, and "0" in the Rate field. Enter the total biennial cost of the equity adjustment, along with any associated fringe benefit costs, in the Lump Sum Amount field. Enter "Equity," or a similar short description, in the Lump Sum Description field. Leave Position Benefit fields blank.

Tip *Salary Equity adjustments will not be displayed on the CR02 reports because that report does not include lump sum amounts.*

- Underfund Salary** Use position type "U - Underfund Salary" to reduce the salary budget by a lump sum amount as discussed with the assigned budget analyst. Do not check the compute increase indicator checkbox. On the **Position Benefits** tab, leave benefit fields blank. Select Class Code "NC9998." Enter "1" in the FTE field, "annual" in the Pay Type field, and "0" in the Rate field. Enter the total biennial cost of the underfunding, along with any associated fringe benefit costs, as a negative number in the Lump Sum Amount field. Enter "Underfund Salary," or a similar short description, in the Lump Sum Description field.
- Executive Budget Adjustment** The position type "X – Executive Budget Adjustment" is for OMB use only.

Position Information

Position Information Tab

Navigation

Log on=>Checklist=>Position Detail Data=>Pos No for desired position=>Position Information Tab

Purpose

The Position Info tab is used to enter individual position data, such as class code, position number, position type, and payroll rates. The initial data in IBARS is based on the month of the download from the PeopleSoft payroll system.

Using the Window

Select a Pos No on the Position List window to navigate to the Position Info tab for that record. The salary information is displayed in each field for that particular position. If a new record is being added, from the Pos List tab, click the Add icon, then select Add Position to open a blank Pos Info window.

This window contains the Position Classification code, Position Number, Employee ID, FTE, Position Type Code, Pay Type Code, Unfunded Indicator, Rate of Pay, and Duration. Review the information for accuracy. Make changes by clicking on the specific field, enter the correct value, and then tab to the next field.

Year In order for a position to be fully funded, there must be one position for each year of the budget biennium: 2013 and 2014.

Class Code Refer to the Appendix for a list of [Job Class Codes](#). Same as the code used in PeopleSoft payroll.

Position Number	Unique indicator based upon PeopleSoft payroll records or agency numbering system.
Step	Field is not used by North Dakota and has been disabled.
Position Sequence No.	Populated automatically by IBARS if a position number is used more than once for a given year.
FTE	Portion of a full-time position held by the employee.
Employee ID	This is the PeopleSoft Employee ID number. Enter “0” for vacant positions, which will automatically insert “Vacant” in the Name field. Use “Temp” for temporary positions.
Employee Name	Downloaded positions are prepopulated. For vacant or new positions it automatically populates based upon the employee ID.
Unused Fields	Some fields are not used by ND and have been disabled. The fields labeled Anniversary, Longevity, Date 2, and Date 3 are not applicable to North Dakota and will not be used by agencies in preparation of their budget.
Position Type Code	<p>B – Board Members – Board members are not included in the payroll download and must be added to the Position List.</p> <p>E – Equity Adjustment – Code is used by agencies to add a pool of funds for salary equity.</p> <p>F – Faculty and L – Pooled are only used by components of the North Dakota University System.</p> <p>O – Overtime</p> <p>R – Regular Employee – The code for permanent employees used by North Dakota.</p> <p>S – Shift Differential – Code is used by agencies for shift work compensation, such as the Mill and Elevator.</p> <p>T – Temporary – Temporary positions are not included in the download information from the PeopleSoft payroll and must be added to the Position List.</p> <p>U – Underfunded Salary – Code is used by agencies to underfund the salary plan in anticipation of savings related to vacancies and turnover.</p> <p>W – Resident Worker used only by State Hospital and Veterans’ Home, etc. Resident workers will have to be added and are not included in the payroll download.</p> <p>X – Executive Budget Adjustment – To be used by OMB only.</p>

Pay Type Code	Can choose Annual, Bi-Weekly, Daily, Hourly or Monthly, as appropriate for each employee.
Duration	Prepopulates based on Pay Type code used. Contact the assigned budget analyst before changing to fit a unique situation.
Unfunded Indicator	Select “Funded” for funded positions and “Unfunded-Do Not Post” for unfunded positions. The “Unfunded-Do Not Post” option allows existing positions to be excluded from the budget request without deleting the position record. Do not mark a position as unfunded if the position is part of an optional request. Do not use “Unfunded – Post” (this option is not used by North Dakota).
Rate	Wage paid to an employee that corresponds with Pay Type code used. The rate must reflect the full FTE rate for partial FTE positions. For example, a .5 FTE making \$1,000 per month is entered as .5 in the FTE field and \$2,000 in the rate field, and monthly in the pay type field.
Compute Incr Ind	The compute increase indicator is automatically checked for each employee position. A check mark in this box means that the position is set to receive any statewide compensation increase that is recommended. Uncheck the box if a position should be excluded from the increase, such as in the case of board members and temporary positions.
New FTE	Place a check mark in this field if the position is a new position for the agency.
Salary Amount	This is a calculated field utilizing the entered rate and duration.
Budget Change	The Budget Change field must be used for all new positions. Select the appropriate Budget Change Package from the dropdown list.

Tip *Budget changes should be entered for both years of the biennium for each position.*

Lump Sum Amount	Can be used to budget for items such as retirement payout, equity requests, etc. Enter the dollar amount of the request.
Lump Sum Descr	Enter a short description for lump sum amounts requested.
Revised Position Name	Only used when replicating positions. See instructions later in this chapter.

Once an employee record is complete, click the Save icon in the Action Bar to save the data.

Replicate Position

# of Pos to Replicate	The number of positions to be generated during replication.
Copy Options	Select the years to which the existing position should be copied for the new positions.
New FTE Indicator	If selected, copies the New FTE Indicator to the new record.
Vacant	If selected, the replicated record will have a “0” in the Emp ID field and Name will be “Vacant”
Annotate Position Name	If selected, changes the Name field to “Copy of xxxx” for the replicated record.

Position Benefits

Position Benefits Tab

Description	Value
Health	HLTH / 10101 /// Preferred Provider Org. / 886.62 / 0
FICA	FICA /// FICA / 0 / .062
Retirement	RET / 70104 /// PERS-State Retire Plan / 0 / .0926
Unemployment	UNEMP /// Unemployment / 0 / 0
Workers Compensation	WKCMP / 0003 /// Workers Comp / 0 / .0279
Medicare	MEDI /// Medicare / 0 / .0145
Standard Fringe	
Life Insurance	LIFE /// Life Insurance / .28 / 0
Emp Assistance	EAP / -3 /// Emp Assistance Prog / 1.54 / 0

Navigation

Log On=>Checklist=>Position Detail Data=>Pos No for desired position=>Pos Benefits Tab

Purpose

The Position Benefits tab is used to enter individual position data, such as health insurance, FICA, unemployment, and workers compensation codes. The initial data in IBARS is based on the month of the download from the PeopleSoft payroll system.

Using the Window

Select with the cursor an employee record on the Position List window. Click on the Position Benefits tab. The downloaded benefit information is displayed in each field for that particular position. If a new record is being added, the fields will be blank.

The window includes the fringe benefit fields of Health Insurance, FICA, Retirement, Unemployment, Workers Compensation, Medicare, Life Insurance and Employee Assistance. The Standard Fringe field is used only for positions that do not receive the full state benefit package.

Refer to the Appendix for the list of Fringe Benefit Codes.

Review each position to make certain the benefit information is accurate and current. To make changes, click on the selection in the drop down next to each field. Tab to the next field. Click the Save icon when all fields are completed.

Tip *The Standard Fringe field is used for Temporary Employees, Resident Worker, Board Member and Pooled positions only. If this field is used, the other fringe benefit fields should remain blank.*

Benefit Calculation

Position Benefit Calculation Tab

ibars2\ibarsprod\2013A2000324\E\A Internet Budget and Reporting System Tuesday, June 26, 2012

Home Checklist Versions Publications Logout Pos List Pos Info Pos Benefits **Pos Ben Calcs** Pos Calcs Pos Alloc Pos Emp Def Alloc Chg Pkg Descr

Pos No: 1000001 Pos Seq No: 1 Yr: 2013 Name: JIM Rpt Lvl: 324 IBARS Training Agency

Benefit Type	Detail Amt	Sub Amt	Grand Amt
Base			
Salary		30,000.00	
Benefits			
Emp Assistance Prog	10.48		
FICA	1,860.00		
Health	10,639.44		
Life Insurance	3.36		
Medicare	435.00		
Retirement	2,778.00		
Unemployment	0.00		
Workers Comp	689.13		
Subtotal		16,423.41	
Base Total			46,423.41
Grand Total			46,423.41

Recent Versions
Enter Destination Here

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Done Trusted sites | Protected Mode: Off 100%

Navigation

Log On=>Checklist=>Position Detail Data=>Pos No for desired position=>Pos Ben Calcs Tab

Purpose

This is a **view only window** that provides an itemized list, per employee position, of salary and fringe benefits calculations. Users cannot make entries on this screen.

Position Calculation

Position Calculation Tab

The screenshot displays the 'Internet Budget and Reporting System' interface. At the top, it shows the user's session information: 'ibars2\ibarsprod\2013A2000324/E/A' and the date 'Tuesday, June 26, 2012'. The main navigation bar includes tabs for 'Home', 'Checklist', 'Versions', 'Publications', and 'Logout'. Below this, there are sub-tabs for 'Pos List', 'Pos Info', 'Pos Benefits', 'Pos Ben Calcs', 'Pos Calcs', 'Pos Alloc', 'Pos Emp', 'Def Alloc', and 'Chg Pkg Descr'. The current view is 'Pos Calcs', showing a report for 'Pos No: 1000001', 'Pos Seq No: 1', 'Yr: 2013', 'Name: JIM', and 'Rpt Lvl: 324 IBARS Training Agency'. The report is titled 'Summary' and 'Detail'. On the left, a navigation tree shows the hierarchy: '00 - IBARS Training Agency (Lvl 1)' > '324 - IBARS Training Agency' > '000 - Administration' > '000 - Programs' > '000 - Facilities'. The main table lists monthly data from 07/01/2013 to 06/01/2014. The columns are: Date, Status, Salary, Emp Assistance Prog, FICA, Health, Life Insurance, Medicare, Retirement, Unemployment, Workers Comp, and Total. The total salary is 30,000.00, and the total fringe benefits are 18,480.00, resulting in a total of 48,480.00.

	Salary	Emp Assistance Prog	FICA	Health	Life Insurance	Medicare	Retirement	Unemployment	Workers Comp	Total
07/01/2013 Est	2,500.00	1.54	155.00	886.62	0.28	36.25	231.50	0.00	69.75	3,880.94
08/01/2013 Est	2,500.00	1.54	155.00	886.62	0.28	36.25	231.50	0.00	69.75	3,880.94
09/01/2013 Est	2,500.00	1.54	155.00	886.62	0.28	36.25	231.50	0.00	69.75	3,880.94
10/01/2013 Est	2,500.00	1.54	155.00	886.62	0.28	36.25	231.50	0.00	69.75	3,880.94
11/01/2013 Est	2,500.00	1.54	155.00	886.62	0.28	36.25	231.50	0.00	69.75	3,880.94
12/01/2013 Est	2,500.00	1.54	155.00	886.62	0.28	36.25	231.50	0.00	69.75	3,880.94
01/01/2014 Est	2,500.00	1.54	155.00	886.62	0.28	36.25	231.50	0.00	69.75	3,880.94
02/01/2014 Est	2,500.00	1.54	155.00	886.62	0.28	36.25	231.50	0.00	69.75	3,880.94
03/01/2014 Est	2,500.00	1.54	155.00	886.62	0.28	36.25	231.50	0.00	69.75	3,880.94
04/01/2014 Est	2,500.00	1.54	155.00	886.62	0.28	36.25	231.50	0.00	61.38	3,872.57
05/01/2014 Est	2,500.00	1.54	155.00	886.62	0.28	36.25	231.50	0.00	0.00	3,811.19
06/01/2014 Est	2,500.00	1.54	155.00	886.62	0.28	36.25	231.50	0.00	0.00	3,811.19
Total	30,000.00	18.48	1,860.00	10,639.44	3.36	435.00	2,778.00	0.00	689.13	46,423.41

Footer information: Affinity Global Solutions Copyright © 1995-2012, Build: 1339563600 DB Build: 1339563600. The browser status bar shows 'Trusted sites | Protected Mode: Off' and a zoom level of 100%.

Navigation

Log On=>Checklist=>Position Detail Data=>Pos No for desired position=>Pos Calcs Tab

Purpose

This is a **view only window** that provides a monthly itemization, per employee position, of salary and fringe benefits calculations for each month. Users cannot make entries on this screen.

Position Allocation

Position Allocation Tab

The screenshot shows the 'Internet Budget and Reporting System' interface. At the top, it displays 'Pos No: 1000001', 'Pos Seq No: 1', 'Yr: 2013', and 'Name: JIM'. The 'Rpt Lvl' is set to '324 IBARS Training Agency'. The main table shows two allocation entries:

Rpt Lvl	Fund	Alloc Pct	Payroll Line	Increase Ind
500 Administration	001 State General Fund	80.0%	324 10 Salaries and Wages	<input type="checkbox"/>
500 Administration	H104 Crisis Child Care	20.0%	324 10 Salaries and Wages	<input type="checkbox"/>

The left sidebar shows a tree view for '00 - IBARS Training Agency (Lvl 1)' with sub-items for Administration, Programs, and Facilities. The bottom of the window shows a status bar with 'Done' and 'Trusted sites | Protected Mode: Off'.

Navigation

Log On=>Checklist=>Position Detail Data=>Pos No for desired position=>Pos Alloc Tab

Purpose

To allocate the salary of the selected position to reporting levels and specific funding sources.

Using the Window

Go to the Reporting Level field and select from the drop down list, the reporting level that will be used to begin the allocation of salary.

Tip *The Position No., Position Sequence Number, Year, Employee Name and Reporting Level are displayed at the top of the window to assist users. Review this information to ensure that the correct position is open before entering allocation data.*

Tip *For existing positions, the information displayed in each of the fields is based on the allocation used in the PeopleSoft payroll download. If the data is the same as the allocation method for the next biennium, no entries are required on the screen.*

If allocation changes are required, the Reporting Level, Fund, and Payroll Line dropdown fields display available allocation options. The drop down box will provide the choices of General Fund 001, specific Special Funds used by an agency, and Federal Funds listed by

individual grant numbers. If a fund is missing from the selection, contact the assigned budget analyst.

Make a selection from the choices, tab to the Allocation Percent field. Enter the decimal value less than or equal to 1.00 for the portion of salary that will be charged to the fund identified in the Fund field.

Enter rows using the Add icon as required.

The Increase Indicator field should remain blank in most cases. When the funding allocation for the executive salary increase is different than for the base salary, insert a new line. Place a checkmark in the field indicating that these allocations should be used for salary increases only.

Click the Save icon to save the data.

Repeat this process for the second year of the biennium by returning to the Pos List screen and selecting the second year position.

Tip *If a position needs to be moved from one reporting level to another, simply change the reporting level for that individual on the Position Allocation tab rather than deleting and creating a new position on the Position List tab. Remember to update the allocation for each year of the biennium.*

Funding Reallocation

Default Allocation Window

Navigation

Checklist=>Position Detail Data=>Default Allocation Tab

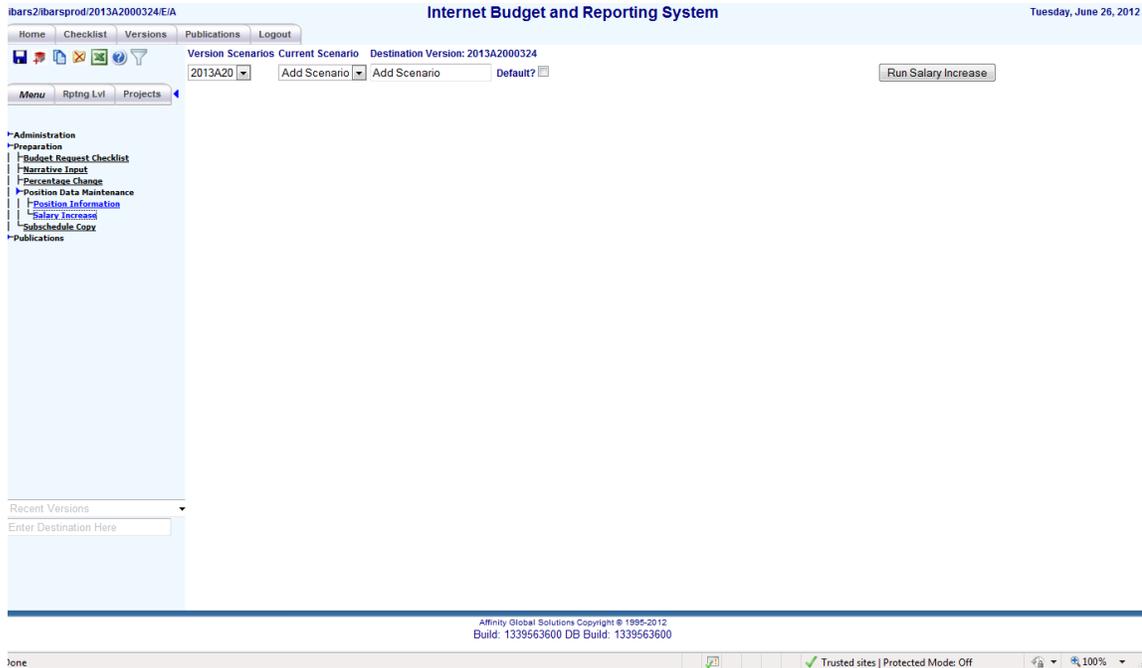
Purpose

To perform funding reallocation of positions within a selected reporting level.

This function is not currently available for use in North Dakota.

Salary Increase

Salary Increase Window



Navigation

Log on=>Menu=>Position Data Maintenance=>Salary Increase

Purpose

This screen can be used to run various salary increase scenarios for an entire agency and apply increases to all or select groups of agency positions.

Using the Window

Verify that the Version Number is correct.

Skip the drop down field.

Tab to the next field and name the salary scenario. Click save. A new row will appear, allowing you to select start date and end dates from the 24 months of the biennium. In most cases, select month 1 as the start date and month 12 as the end date. Use the subsequent fields to enter a minimum amount per pay period and/or a percent increase.

Use the Add icon to enter a new row for the second year of the biennium. Select month 13 as the start date and month 24 as the end date. Enter salary increase minimums and percentages for the second year. Select the Incl Prev Incr checkbox to ensure that the second year increase includes the compounding of the first year increase.

Select the Delete Previous Salary Increase to ensure that data relating to any previous salary increase is deleted. Select the FTE Prorate Increase checkbox to provide that any minimum salary increase amount is prorated based on the FTE.

In most cases, select Increase Allocation to keep base salary amounts unchanged and calculate a separate increase. If Salary Allocation is selected, the salary increase will permanently change the base amount.

Tip *Do not select Salary Allocation unless you intend to permanently change the base salary amounts in the pay plan for all positions.*

Save selections. Click Run Salary Increase button to calculate salary increase.

To remove calculated amounts, change Amt Per Pay Prd and Pct Per Pay Prd to 0, save, and rerun salary increase.

Chapter Five: Budget Request Summary

Chapter five serves as a guide through the process of using the Budget Request Summary window. The Budget Request Summary window is used to:

- Summarize all budget data entered in various subschedules.
- Enter prior and current biennium expenditure and funding data for all lines.

Budget Request Summary

Budget Request Summary Window

Navigation

Log On =>Checklist =>Budget Request Summary

Purpose

The Budget Request Summary window provides the historical data, budget changes information, and budget request for each reporting level and summarized for the entire agency.

General Information

Several windows are involved in preparing the budget request summary. Amounts entered in “posting” subschedules (operating expenses, grants, capital projects, extraordinary repairs, other capital payments, position detail data, equipment over \$5,000, and IT equipment and software over \$5,000) post to the budget request summary when each subschedule is checked to complete on the Budget Request Checklist.

Tip *Other than adjusting FTE counts, 2009-11 actual expenditures and the 2011-13 appropriation and estimated expenditures, no other data is entered directly into the Budget Request Summary window.*

Prior biennium expenditures, first year expenditures, and current biennium appropriation columns are downloaded from PeopleSoft. If the download month is prior to the close of the first year of the biennium, salaries and operating expenditures are annualized. Other account codes use actual expenses as of the download month. If the current biennium budget was not spread in PeopleSoft, the download will not contain this information. Consequently, in such a case, the current biennium appropriation amounts by account code and funding source will need to be entered manually.

Using the Window

The Budget Request Summary consists of multiple columns, each with unique functions, as described below:

2009-11 Biennium Expenditures shows complete prior biennium expenditures, by account code, line item, and funding source. These amounts should be part of the download version used to create the first working version in IBARS. However, these amounts should be checked and modified as necessary to accurately reflect historical expenditures.

Tip *Actual expenditures for the 2009-11 biennium should reconcile to the 6/30/2011 NDS4911-BB report dated 7/29/2011.*

2011-13 First Year Expenditures shows annualized expenditures for the first year of the current biennium. These amounts should be part of the download version used to create the first working version in IBARS. However, due to the actual timing of certain expenditures and the timing of the download version, annualized expenditures may not accurately represent anticipated fiscal year expenditures for a particular account code, line item, or funding source. Adjust these amounts as necessary.

2011-13 Biennium Balance shows the remaining unexpended balance by account code for the current biennium. This is a calculated column based on the annualized amounts in **2011-13 Fiscal Year Expenditures** and the amounts entered in 2011-13 Biennium Appropriation, as explained below.

2011-13 Biennium Appropriation reflects the appropriated budget for the current biennium. Amounts in this column should be part of the download version used to create the first working version in IBARS. However, if the agency's budget has not been spread in PeopleSoft, this column will be empty in the download version. In that case, these amounts will need to be entered manually by account code and funding source in working versions. These numbers will be closely scrutinized throughout the budget process and serve as the base for any budget changes requested for the upcoming biennium. For this reason, care should be taken in entering these numbers. **Make sure that in total, the amounts entered in this column tie to the Current Appropriation column of the NDS4310AA PeopleSoft Appropriation Status Report, For the Month Ending 3/31/2012 for each line item and major funding source category.** Please contact the assigned analyst prior to using an Appropriation Status Report with a different date.

Important
Note

To enter data in the budget request summary, select the appropriate reporting level. Click the "Detail" tab to enter account code or funding source detail in the available columns.

Select Funding or Expenditures from the Object Type drop down. Select the appropriate Line Item from the drop down list. Click on the appropriate cell to edit existing data, or click the "Add" icon to enter a new account code or funding source.

Current Biennium Payroll Appropriation is used to show the current biennium appropriation for payroll. Most amounts will be filled in automatically by IBARS when other columns are updated. However, if any salary objects are budgeted under special lines, the expenditures and funding in this column may not balance. This is due to the fact that the funding sources for salaries objects that are part of a special line are not specifically identified and must be manually entered.

Current Biennium Payroll from Subschedule will be populated upon checking Complete on the position detail data subschedule. This column represents the biennial cost of payroll for all existing positions included in the budget request. It does not include the cost of any new positions or existing positions assigned to an optional change package.

Payroll Difference from Current Biennium will be calculated by IBARS based on amounts contained in other columns. This column shows the increase over the current biennium appropriation needed to sustain the salary level in effect as of the end of the current biennium. Consequently, the cost of any salary increases given during the biennium, any new positions that were phased in during the current biennium, as well as other costs incurred to continue the current payroll levels will be identified in this column, eliminating the need to explain these items in a budget change.

Remove Capital and One Time is populated upon checking Complete on the Operating Expense, Capital Assets, and Grants subschedules, if those subschedules contain AE or AF change packages. These amounts are summarized here, but are not entered or changed from the Budget Request Summary window.

Base Budget Changes reflects all base budget changes that were entered on posting subschedules in either AA or AB change packages. These amounts are summarized here, but are not entered or changed from the Budget Request Summary window.

Base Budget Request shows the agency's total base budget request. The general fund total in this column may not exceed the general fund budget limit determined by OMB. No amounts are entered directly in this column – it is the sum of the **2011-13 Biennium Appropriation, Payroll Difference from 2011-13, Remove Capital and One Time, and 2013-15 Base Budget Changes** columns.

Optional Budget Changes reflects all optional budget changes – those that are assigned to an AC, AD or AG type change package and could not be included in the base budget request due to guideline limitations. These amounts are summarized here, but are not entered or changed from the Budget Request Summary window.

Total Budget Request is the agency's total budget request, including all optional adjustments. This is a calculated column resulting from the sum of the **2013-15 Base Budget Request** and **2013-15 Optional Budget Changes** columns.

Chapter Six: Budget Subschedules

Chapter six provides information regarding the completion of budget subschedules referred to as “posting” subschedules. These subschedules post budget data directly to the Budget Request Summary once marked Complete on the Budget Request Checklist, thereby eliminating the need to reenter expenditure or funding amounts on the budget request for these items. Subschedules included in this chapter are:

- Operating Expenses
- Grants Summary
- Capital Projects
- Extraordinary Repairs
- Equipment Over \$5,000
- IT Equipment and Software Over \$5,000
- Other Capital Payments

The budget request is prepared at the budget account code level. [The Revenue and Expenditure Accounts Listing](#) provides the account codes that may be used in preparing the budget request. The listing also presents the detail account codes used in PeopleSoft. The detail accounts provide guidance in determining where to budget anticipated expenditures.

Change packages must be created prior to entering expenditures and funding into posting subschedules. Use the Change Package Description tab in any posting subschedule to create as many change packages as are necessary to adequately identify various changes. Change packages created in one posting subschedule can also be used in other posting subschedules.

Operating Expenses

The Operating subschedule is used to enter budget changes for all operating account codes. Operating expenses may include equipment and repair items if those items are under \$5,000. Corresponding freight and installation should be budgeted under the same line item the equipment item is budgeted. Because of the equipment’s portability, the price of each piece of a wall or desk station unit, such as Herman Miller units, should be considered individually when determining which line item to use.

All computer software expenditures of \$5,000 or less should be budgeted under the Operating Expense line item with the account code 531000 Supplies – IT Software using the Operating Expenses subschedule.

All computer software expenditures greater than \$5,000 should be budgeted under the capital assets line with account code 693000 IT Equipment/Software-Licenses > \$5,000 using the IT Equipment and Software over \$5,000 subschedule.

As noted in OMB policy number 211, the Statewide Conference Fund #212 is to be used only when the expenses of hosting a conference are **NOT** included in the agency appropriation. The statewide conference fund is **NOT** to be used for conferences that occur on a regular, ongoing basis. For such conferences, agencies are required to budget for them in the agency budget request.

Operating Expenses Window

Navigation

Log On =>Checklist=> Operating

Purpose

The Operating Expenses window is used to access the funding and expenditure windows for entering operating expense changes.

Funding and Expenditures

Click the Change Package tab to enter the requested changes for each account code. Select the appropriate reporting level, Object Type and Line. Project will always be set to Operating Expenses.

Use the Add icon to insert a new line. Select the Change Package and Object Number from the drop down.

- Remove one-time operating expenses authorizations in the **Remove One-Time** column using change type AE.
- Base budget changes in the **Base Budget Request** column using change types AA or AB.
- Optional budget changes in the **Optional Request** column using change types AC, AD, or AG.

After saving the data, repeat the process to enter the remaining funding or expenditures for the change package, ensuring that Funding and Expenditures are in balance for each change package.

Grants Summary

Grants Summary Window

Internet Budget and Reporting System

600 Programs

	2011-13 Biennium Appropriation	Remove One-Time	2013-15 Base Budget Changes	2013-15 Base Budget Request	2013-15 Optional Request	2013-15 Total Budget Request
1 Child Care Center Grants	1,000,000	(250,000)	0	750,000	0	750,000
2 Education Grants	0	0	400,000	400,000	500,000	900,000
Expenditures Total	1,000,000	(250,000)	400,000	1,150,000	500,000	1,650,000
1 Child Care Center Grants	1,000,000	(250,000)	0	750,000	0	750,000
2 Education Grants	0	0	400,000	400,000	500,000	900,000
Funding Total	1,000,000	(250,000)	400,000	1,150,000	500,000	1,650,000

Grants Detail Window

Internet Budget and Reporting System

600 Programs

Obj Type - Expenditures - Line - 60 Grants

Project - 1 Child Care Center Grants

Object No	2011-13 Biennium Appropriation	Remove One-Time	2013-15 Base Budget Changes	2013-15 Base Budget Request	2013-15 Optional Request	2013-15 Total Budget Request
GS7120 - Grants, Benefits, & Claims	1,000,000	(250,000)	0	750,000	0	750,000
Total	1,000,000	(250,000)	0	750,000	0	750,000
Total Funding	1,000,000	(250,000)	0	750,000	0	750,000

Navigation

Log On=>Checklist=> Grants Summary

Purpose

This window provides an agency-wide summary of the grants line item.

Using the Window

This window provides information on grants an agency provides to other entities. Information regarding each grant must be entered for both the current and the budget request biennium.

Click Add and enter the required information. The description for the grant program should include the name of the program. The explanation should include the purpose of the grant and, unless listed elsewhere, the entity to which the money will be granted.

Funding and Expenditures

Select the grant on the Grants Summary Select tab. Choose the appropriate reporting level, and then select the Detail tab. Enter the current biennium appropriation and related funding source information for each grant previously added on the Grants Info window. Click the Change Package tab.

Use the Change Package window to enter:

- Base budget changes in the **Base Budget Request** column using change types AA or AB.
- Optional budget changes in the **Optional Request** column using change types AC, AD, or AG.

Click Add and select expenditures from the Object Type drop down. Select the appropriate line, project, change package description, the Grants account code, and enter the expenditure amounts. Save the data and then enter related funding source amounts ensuring that funding and expenditures are in balance for each change package.

Capital Projects

The capital projects subschedule is used to enter capital construction projects.

Capital Projects - Definition

Capital projects include spending for new construction, additions, and demolitions of buildings and infrastructure. Care should be taken when considering whether an expenditure is a capital project or an extraordinary repair.

Extraordinary Repairs - Definition

Extraordinary repairs are relatively large expenditures that benefit more than one operating cycle or period. If a repair will benefit several periods and/or extends the useful life of the asset, then the cost of the repair should be budgeted as an extraordinary repair within the capital assets line. Extraordinary repairs are entered in the extraordinary repair subschedule not the capital projects subschedule.

Capital projects are requested and funded on a project-by-project basis. The capital budget request becomes a long-range planning document reflecting the State’s capital needs. A long-range capital budget assists the executive and legislative branches of government in formalizing capital funding objectives, setting spending priorities, and efficiently allocating limited financial resources. By completing the capital budget, agencies are planning for future needs and communicating those needs to OMB and the Legislature.

Criteria for prioritizing capital projects include items such as court-ordered or statutory (external) mandates; health, safety and environmental concerns; state policy direction; funding availability; and program needs. All capital projects for which funding is requested must meet ADA requirements.

Capital Projects Window

Internet Budget and Reporting System Wednesday, June 27, 2012

Version: 2013A0100324 Number: 1 Priority: 1

Description: Office Building

Start Date: Month: 07 Day: 01 Year: 2013 End Date: Month: 06 Day: 30 Year: 2014

Is this a multi-biennium project? No

No. of bienniums: 1 Total estimated project costs: \$1,500,000

Are there ongoing savings and efficiencies anticipated as a result of this project? Yes

Ongoing operating costs or savings (show as negative amount) related to this project:

	2013-15 Biennium	2015-17 Biennium	2017-19 Biennium
Salaries and Wages	\$0	\$0	\$0
Operating Expenses	(\$150,000)	(\$175,000)	(\$200,000)
Equipment > \$5,000	25,000	25,000	25,000
IT Equipment > \$5,000	15,000	15,000	15,000
Special Lines	0	0	0
Total Expenditures	\$(110,000)	\$(135,000)	\$(160,000)
General Fund	\$(110,000)	\$(135,000)	\$(160,000)
Other Funds	0	0	0
Federal Funds	0	0	0
Total Funding	\$(110,000)	\$(135,000)	\$(160,000)
FTE	0.00	0.00	0.00

Does this project:

- Address life safety code requirements? No
- Address federal laws or requirements? No
- Address environmental/health concerns? Yes
- Address critical maintenance needs, which if neglected could result in damage to the structural integrity of the building? No
- Address state building/fire code requirements? No
- Continue a project partially funded by the legislature in a previous biennium? No
- Comply with the agency's facility master plan? No

Is this a state facility energy improvement project (NDCC Section 54.44.5.08)? No

If yes, what are the estimated biennial savings? \$0

If yes, has the project been submitted to the Div. of Community Services? No

**** All Fields Required ****

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Navigation

Log On =>Checklist=>Capital Projects

Purpose

The Capital Projects window summarizes and prioritizes capital projects. Costs or cost savings related to capital projects, such as salaries, operating expenses, and rent reductions are entered directly on the Capital Projects window for informational purposes. The anticipated direct costs for the project for the next three bienniums are also entered on the Capital Projects Information tab.

Using the Window

Enter the sequential number for the request. Next, enumerate the priority for this project, as ranked among all capital projects included in the budget request. To rank the capital project in relation to other non-capital budget needs, use the priority field on the Change Package Description.

Tip *The priority field is an important consideration for OMB when analyzing a capital project request. Make sure the appropriate number has been entered in this field.*

Enter a short description or title. Additional narrative, detailed explanations and cost benefit analysis must be entered using the Narrative tab.

Enter the anticipated starting and ending dates for the project. Next enter the total number of bienniums over which the project will be completed and the total estimated cost of the project

Answer Yes or No to the question related to ongoing savings or efficiencies.

Complete the schedule of ongoing operating costs or savings related to this project. Savings should be shown as negative numbers. Include any additional FTE that will be requested to operate or maintain the facility.

Explain operating costs or savings within the Narrative tab in the Cost Benefit Analysis and Project Specifications and Justification fields.

Answer Yes or No to each of the questions in the next section of the window under the heading “Does this project:” Where necessary, offer additional explanation using the Narrative fields.

The final section of the window relates to the State Facility Energy Improvement Program. Answer the questions in this section and click the Save icon.

If the agency had a capital projects appropriation in the current biennium, a project with the description “Remove Current Biennium Capital Assets” must be entered on the Info tab. Use the Change Package tab, as explained below to enter a negative amount equal to the current biennium appropriation.

See Chapter 8 for a detailed explanation of the Capital Projects narrative section.

Funding and Expenditures

Select the project on the Select tab. Choose the appropriate reporting level, and then click the Change Package tab.

Use the Change Package window to enter:

- Removal of any capital projects authority in the current biennium. Use change type AF to remove the current biennium capital projects appropriation from the base. Assign changes to the project labeled “Remove Current Biennium Capital Assets.”
- Base budget changes in the **Base Budget Request** column using change types AA or AB.
- Optional budget changes in the **Optional Request** column using change types AC or AD.

Click Add and select Expenditures from the Object Type drop down. Select the appropriate line, project, change package description, the land and buildings account code, and enter the expenditure amounts. Save the data and then enter related funding source amounts ensuring that funding and expenditures are in balance for each change package.

Create separate Info tab entries and use the Detail tab to enter funding and expenditure amounts for projects that will take place during either of the two bienniums subsequent to the budget request biennium. These amounts are entered for planning purposes to inform OMB and the legislative branch of upcoming capital needs.

Tip *All capital projects included in the budget request will be entered as a change package.*

Extraordinary Repairs

The Office of Management and Budget uses formulas, applied to an inventory listing of [Buildings and Infrastructure](#) as a guide to determine the amount that should be spent to maintain assets. The Buildings and Infrastructure guidelines provide detailed information on both valuing and estimating repair costs for buildings and infrastructure.

The Extraordinary Repairs subschedule is used to enter major or extraordinary repair items. Extraordinary repairs are relatively large expenditures that benefit more than one operating cycle or period. If a repair will benefit several periods and/or extends the useful life of the asset, then the cost of the repair should be budgeted as an extraordinary repair within the capital assets line. Include all repairs to buildings and infrastructure involving dollar amounts in excess of \$5,000 that are non-recurring in nature, and increase the value or service life of the asset.

Individual items less than \$5,000 should not be included in extraordinary repairs but should be budgeted for and paid out of the operating line. Projects of the same nature with an individual value of \$5,000 or more can be aggregated and requested as one project.

Ordinary repairs are expenditures made to maintain plant assets in operating condition and are less than \$5,000. These repairs should not be budgeted as part of the capital assets line

but rather should be budgeted under an account code within the operating line. Ordinary repairs are preventive maintenance, normal periodic repairs, replacement of parts, structural components, and other activities such as repainting, and equipment adjustments that are needed to maintain the asset so that it continues to provide normal services. Examples of ordinary repairs include:

- roof and/or flashing repairs
- window repairs and glass replacement
- painting
- masonry repairs
- floor repairs

Extraordinary Repairs Window

Internet Budget and Reporting System

Wednesday, June 27, 2012

Version: 2013A0100324 Number: 1 Priority: 1

Description: New Windows in East Building

Start Date: Month: 07 Day: 01 Year: 2013 End Date: Month: 06 Day: 30 Year: 2015

Indicate number of bienniums and total estimated project costs.

No. of bienniums: 1 Total estimated project costs: \$100,000

Is this a state facility energy improvement project (NDCC Section 54-44.5-08)? No

If yes, what are the estimated biennial savings: \$0

If yes, has the project been submitted to the Div. of Community Services? No

** All Fields Required **

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Navigation

Log On =>Checklist=>Extraordinary Repairs

Purpose

The Extraordinary Repairs window summarizes and prioritizes extraordinary repair projects. Amounts requested for the upcoming biennium are entered on the Change Package tab.

Using the Window

Enter the sequential number of the request and the priority number for this project, as ranked among all extraordinary repair items included in the budget request. To rank the repair in relation to other non-capital budget needs, use the priority field on the Change Package Description.

Enter a short description or title.

Enter the anticipated starting and ending dates for the repair project. Next enter the total number of bienniums over which the project will be completed and the total estimated cost of the project.

The final section of the window relates to the State Facility Energy Improvement Program. Answer the questions in this section, Save, and then insert the budget data for this project by using the Change Package tab.

If the agency had an extraordinary repairs appropriation in the current biennium, a project with the description “Remove Current Biennium Capital Assets” must be entered. Use the Change Package tab, as explained below to enter a negative amount equal to the agency’s current biennium appropriation.

Funding and Expenditures

Select the project on the Select tab. Choose the appropriate reporting level, and then click the Change Package tab.

Use the Change Package window to enter:

- Removal of any extraordinary repair authority in the current biennium. Use change type AF to remove the current biennium extraordinary repairs appropriation from the agency’s base budget. Assign changes to the project and enter the negative amount in the **Remove Capital and One-Time** column.
- Base budget changes in the **Base Budget Request** column using change types AA or AB.
- Optional budget changes in the **Optional Request** column using change types AC or AD.

Tip *All extraordinary repair projects included in the budget request must be entered as a change package.*

Click Add and select expenditures from the Object Type drop down. Select the appropriate line, project, change package description, the extraordinary repairs account code, and enter the expenditure amounts. Save the data, and then enter related funding source amounts ensuring that funding and expenditures are in balance for each change package.

Other Capital Payments

The Other Capital Payments window is used to enter:

- Department of Transportation road and highway projects.
- State Water Commission water projects.
- Special assessments.
- Bond payments.
- In lieu of tax payments.

Other Capital Payments Window

Navigation

Log On =>Checklist=>Other Capital Payments

Purpose

The Other Capital Payments window summarizes and prioritizes other capital payment items.

Using the Window

Enter the sequential number of the request and priority number for this project, as ranked among all other capital payment items included in the budget request. To rank the item in relation to other non-capital budget needs, use the priority field on the Change Package Description.

Enter a short description or title.

From the dropdown, select Bond Payments, Special Assessment Payments, In Lieu of Tax Payments, or Other. If other, explain using the Narrative tab.

If the agency had an other capital payments appropriation in the current biennium, a project with the description “Remove Current Biennium Capital Assets” must be entered. Use the Change Package tab, as explained below, to enter a negative amount in the **Remove Capital and One-Time** column equal to the current biennium appropriation.

Funding and Expenditures

Select the project on the Select tab. Choose the appropriate reporting level, and then select the Change Package tab.

Use the Change Package window to enter:

- Removal of any other capital payments authority in the current biennium. Use change type AF to remove the current biennium other capital payments appropriation from the base budget. Assign changes to the project labeled “Remove Current Biennium Capital Assets” and enter the negative amount in the **Remove Capital and One-Time** column.
- Base budget changes in the **Base Budget Request** column using change types AA or AB.
- Optional budget changes in the **Optional Request** column using change types AC or AD.

Click Add and select expenditures from the Object Type drop down. Select the appropriate line, project, change package description, the other capital payments account code, and enter the expenditure amounts. Save the data, then enter related funding source amounts ensuring that funding and expenditures are in balance for each change package.

Equipment Over \$5,000

Equipment Over \$5,000 Window

The screenshot displays the 'Equipment Over \$5,000' window in the Internet Budget and Reporting System. The form contains the following fields and values:

- Version: 2013A0100324
- Number: 1
- Priority: 1
- Description: Skid Steer Loader
- Explanation: Skid Steer Loader
- Is this proposed expenditure for the replacement of existing equipment?: Yes
- Estimated useful life (years): 15
- Unit price: \$25,000
- Number of units (base request): 1
- Total base request: \$25,000
- Number of units (optional request): 0
- Total optional request: \$0
- Total base and optional request: \$25,000

The form also includes a 'Recent Versions' section with a search box and a footer with the text: 'Affinity Global Solutions Copyright © 1995-2012 Build: 1339563600 DB Build: 1339563600'.

Navigation

Log On =>Checklist=>Equipment Over \$5,000

Purpose

The Equipment Over \$5,000 window is used to enter all non-IT equipment in excess of \$5,000. Individual items less than \$5,000 should be budgeted for and paid out of the operating line.

Using the Window

Click Add and enter the sequential number for the request and priority number for this project, as ranked among all other Equipment Over \$5,000 items included in the budget request. To rank the item in relation to other non-capital budget needs, use the priority field on the Change Package Description.

Enter a short description or title of the equipment. The Explanation field should include a description of the equipment and its purpose. Similar equipment with an individual value of \$5,000 or more can be aggregated and requested under one description. However, adequate detail needs to be provided so that the exact type and quantity of equipment can be determined. For example, 5 riding lawn mowers is fine, but lawn maintenance equipment is too general.

Indicate if the proposed purchase is to replace existing equipment.

Indicate the estimated useful life of the new equipment. Enter the unit price and the number of units in the base and optional requests.

If the agency had any equipment over \$5,000 appropriation in the current biennium, a project with the description “Remove Current Biennium Capital Assets” must be entered. Use the Change Package tab, as explained below to enter a negative amount in the **Remove Capital and One-Time** column equal to the current biennium appropriation.

Funding and Expenditures

Select the project on the Select tab. Choose the appropriate reporting level, and then click the Change Package tab.

Use the Change Package window to enter:

- Removal of any equipment over \$5,000 authority in the current biennium. Use change type AF to remove the current biennium equipment over \$5,000 appropriation from the base. Assign changes to the project labeled “Remove Current Biennium Capital Assets” and enter the negative amount in the **Remove Capital and One-Time** column.
- Base budget changes in the Base **Budget Request** column using change types AA or AB.
- Optional budget changes in the **Optional Request** column using change types AC or AD.

Click Add and select expenditures from the Object Type drop down. Select the appropriate line, project, change package description, the Equipment Over \$5,000 account code, and enter the expenditure amounts. Save the data, and then enter related funding source amounts ensuring that funding and expenditures are in balance for each change package.

IT Equipment and Software Over \$5,000

IT Equipment and Software Over \$5,000 Window

Navigation

Log On =>Checklist=>IT Equip and Software Over \$5,000

Purpose

This window provides detail supporting the request for IT equipment and software in excess of \$5,000. Individual IT equipment and software items less than \$5,000 should be budgeted for and paid out of the operating line.

Using the Window

Click Add and enter the sequential number of the request and the priority number for this project, as ranked among all other IT equipment over \$5,000 items included in the budget request. To rank the item in relation to other non-capital budget needs, use the priority field on the Change Package Description.

Enter a short description or title. The Explanation field should include a description of the item and its purpose. Similar equipment with an individual value of \$5,000 or more can be aggregated and requested under one description. However, adequate detail needs to be provided so that the exact type and quantity of equipment can be determined.

Indicate if the proposed IT equipment purchase is to replace existing equipment.

Enter the unit price and the number of units in the base and optional requests.

If the agency had any IT equipment over \$5,000 appropriation in the current biennium, a project with the description “Remove Current Biennium Capital Assets” must be entered. Use the Change Package tab, as explained below to enter a negative amount in the **Remove Capital and One-Time** column equal to the current biennium appropriation.

If a request is part of a large IT project, use a change 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.

Funding and Expenditures

Select the project on the Select tab. Choose the appropriate reporting level, and then click the Change Package tab.

Use the Change Package window to enter:

- Removal of any IT equipment and software over \$5,000 authority in the current biennium. Use change type AF to remove the current biennium IT equipment and software over \$5,000 appropriation from the base. Assign changes to the project labeled “Remove Current Biennium Capital Assets” and enter the negative amount in the **Remove Capital and One-Time** column.
- Base budget changes in the **Base Budget Request** column using change types AA or AB.
- Optional budget changes in the **Optional Request** column using change types AC or AD.

Click Add and select expenditures from the Object Type drop down. Select the appropriate line, project, change package description, the IT equipment and software over \$5,000 account code, and enter the expenditure amounts. Save the data and enter related funding source amounts ensuring that funding and expenditures are in balance for each change package.

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
- Special Fund Balance

Tip *Subschedule copy can be used to transfer information from the 2011-13 request to the 2013-15 budget request. See Chapter 2 for instructions.*

Lease Purchase Agreements

Lease Purchase Agreements Window

The screenshot shows the 'Internet Budget and Reporting System' interface. The browser address bar displays 'tadolanlibarsprod/2013A2000230/BM'. The page title is 'Internet Budget and Reporting System' and the date is 'Tuesday, June 26, 2012'. The interface includes a navigation menu with 'Home', 'Checklist', 'Versions', 'Publications', and 'Logout'. A sidebar on the left contains 'Administration', 'Preparation', and 'Publications'. The main content area is titled 'Lease Purchase Agreements Select' and contains the following fields and options:

- Version: 2013A2000230
- Number: [input field]
- Start Date: Month: [dropdown], Day: [dropdown], Year: [dropdown]
- End Date: Month: [dropdown], Day: [dropdown], Year: [dropdown]
- Number of months lease will be in effect during 2013-15 biennium: [dropdown]
- Description: [input field]
- Explanation: [text area]
- Monthly payment: [input field]
- Original value: [input field]
- Will the leased asset replace an existing leased asset?: [dropdown]

NOTE: This subschedule applies only to leases for assets, or groups of assets, with an original value of at least \$50,000.

** All Fields Required **

Recent Versions: [dropdown]
Enter Destination Here: [input field]

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

Version: 2013A2000230 Number:

Description:

Statutory authority:

Date of last change in charge per item:

Collections deposited in:

	Number of Items	Charge Per Item	Total Collections	Less Costs	Net Collections
2009-11 biennium actual	<input type="text"/>				
2011-13 biennium estimate	<input type="text"/>				
2013-15 biennium estimate	<input type="text"/>				

** All Fields Required **

Recent Versions:

Enter Destination Here:

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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 Select 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, select "001"

Enter prior biennium actual figures and current/budget biennium estimates for:

- number of items processed
- charge per item
- 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

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, anticipated collections for the subsequent biennium, and the statutory authority. All fields are required.

The explanation field should 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' interface. The main form area contains the following fields and table:

Version: 2013A2000230 Number:

Description:

Statutory authority:

Fund number and name:

	Actual 2007-09	Actual 2009-11	Estimated 2011-13	Estimated 2013-15
Beginning balance	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Revenue/transfers	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Total available	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Expenditures	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Ending balance	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

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

** All Fields Required **

Recent Versions:

Enter Destination Here:

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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 2007-09 and 2009-11 biennia
- estimated revenue/transfers and expenditures for the 2011-13 and 2013-15 biennia

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

Special Fund Balance

Navigation

Log On=>Checklist=>Special Fund Balance

Purpose

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

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

Internet Budget and Reporting System

Wednesday, June 27, 2012

Home Checklist Versions Publications Logout

Agency 00324 IBARS Training Agency

Fund Type - Special Funds Display Only Active Funds

Menu Rptng Lvl Projects

Fund	2011-13 Beginning Balance	2011-13 Net Trans./Rev.	2011-13 Appropriations	Adjustments to Appropriations	2011-13 Estimated Expenditures	2013-15 Beginning Balance	2013-15 Net Trans./Rev.	2013-15 Budget Request	2013-15 Ending Balance
215.Children's Serv Coord Comm Fund 324	50,000	606,200	100,000	(20,000)	80,000	576,200	608,000	100,000	1,084,200
Total	50,000	606,200	100,000	(20,000)	80,000	576,200	608,000	100,000	1,084,200

Recent Versions

Enter Destination Here

Special Fund Balance Summary

2011-13 Beginning Balance - OMB enters this amount into IBARS. If a beginning balance amount needs to be changed, contact the assigned OMB budget analyst.

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 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 2011-13 biennium, an adjustment to the appropriation can be entered on the Detail window.

2011-13 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.

2013-15 Beginning Balance - This is a calculated amount based on the amounts entered in the preceding columns.

2013-15 Net Trans./Rev. - This amount is the net result of Transfers In, Transfers Out, and Revenue amounts entered on the Detail window.

2013-15 Budget Request - This amount represents all expenditures from this fund posted from the Budget Request Summary once that subschedule is checked to complete.

2013-15 Ending Balance - This is a calculated amount based on the amounts entered in the preceding columns.

Special Fund Balance Detail Window

Internet Budget and Reporting System

Wednesday, June 27, 2012

Home Checklist Versions Publications Logout

Version 2013A3400324
 Agency 00324 IBARS Training Agency
 Fund Type - Special Funds Fund - 215 Children's Serv Coord Comm Fund 324

Prior Balance \$50,000 Budget Changes \$0 Net Change \$0 New Balance \$1,084,200

Menu Rptng Lst Projects

Administration
 Preparation
 Publications

Current Agency Transaction Obj	2011-13 Revenue/Transfers	2011-13 Transfers Out	2011-13 Net Trans./Rev.	Adjustments to Appropriations	2013-15 Revenue/Transfers	2013-15 Transfers Out	2013-15 Net Trans./Rev.
F7999 Adj to Appropriations	0	0	0	(20,000)	0	0	0
F8701 Interest Income	1,200	0	1,200	0	1,000	0	1,000
F8971 Section 125 Fees	605,000	0	605,000	0	607,000	0	607,000
Total	606,200	0	606,200	(20,000)	608,000	0	608,000

Recent Versions
 Enter Destination Here

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Special Fund Balance Detail

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. **NOTE: By default, this field is disabled and will not appear in the window. Contact the assigned OMB budget analyst to enable the field.**

2011-13 Revenue/Transfer - This field is used to enter revenue amounts and transfers estimated to be received into the fund 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.

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.

2013-15 Revenue - This field is used to enter revenue amounts and transfers estimated to be received during the 2013-15 biennium. Select the applicable account from the transaction object drop down.

2013-15 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.

2013-15 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

Version: 2013A3400324 Number: []

Description: []

Change Package Group/Type/Number: []

Change Package Description: []

Project Planning Start Date: Month: [] Day: [] Year: []

Estimated Project Completion Date: Month: [] Day: [] Year: []

Does this proposed project:

Replace an existing application? []

Upgrade an existing application? []

Provide for the development of a new application? []

PROJECT BUDGET - DIRECT COSTS	2013-15 Biennium	2015-17 Biennium	2017-19 Biennium
Total Project Budget	[]	[]	[]
General Fund	[]	[]	[]
Federal Funds	[]	[]	[]
Other Funds	[]	[]	[]
Total Funding	[]	[]	[]
FTE	[]	[]	[]

POST IMPLEMENTATION COSTS(SAVINGS)	2015-17 Biennium	2017-19 Biennium
Salaries and Wages	[]	[]
Operating Expenses	[]	[]
Capital Assets	[]	[]
Total Expenditures	[]	[]
General Fund	[]	[]
Federal Funds	[]	[]
Other Funds	[]	[]
Total Funding	[]	[]
FTE	[]	[]

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

** All Fields Required **

OMB use only []

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 Window

Large 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 2013-15, 2015-17 and 2017-19 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 2015-17 and 2017-19 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).

Chapter Eight: Narrative

This chapter provides information on the various narrative input windows. Agency-wide and program specific narrative fields are accessed via the Narrative subschedule on the Budget Request Checklist. Other narrative fields are accessed through the Narrative tab accessible on the subschedule to which the narrative relates.

The narrative fields included in this chapter are:

- Agency-wide narrative
 - Description
 - Future Critical Issues
 - Major Accomplishments
 - Mission Statement
 - Performance Measures
 - Statutory Authority
- Program narrative
 - Explanation of Program Costs
 - Goals and Objectives
 - Performance Measures
 - Statistical Data
- Capital Projects
 - Project Specifications
 - Cost Benefit Analysis
- Continuing Appropriations
 - Continuing Appropriation Justification
- Change Package Description
 - Change Package Narrative
- Large IT Projects
 - Anticipated Benefits
 - Detailed Project Description
 - Project Risks
 - Proposed Solution

Agency and Program Narrative

Tip: *To save time, the subschedule copy function can be used to copy narratives from the previous biennium 2011 R03 version (as included in the Governor's budget) to a current biennium "A" version. Please see Chapter 2 for additional instructions.*

Navigation

Log On=>Checklist=>Narrative

Purpose

The Narrative window is used to enter various narrative data at the agency and program level.

Using the Window

From the drop down lists, select the agency or program level and the narrative title to be completed. If at a program level, also select the appropriate program. The narrative input for programs is completed at the budget level, even if the version is being prepared at an accounting level. When completing each of the program narrative items, total costs for a budget level should be considered, not costs for individual department IDs.

IBARS contains font specifications for font type (Arial), size (8), and color (Black). For data copied into IBARS, the saving process is completed in two steps:

1. Click Save – Font size, type, and color are checked and changed to meet specifications.
2. Click Save - Data is saved in the database

Dialogue boxes will appear after each step indicating that edits have been made and prompting the user to click the Save icon. The process is complete when the Save Succeeded message appears.

Even if narrative is subschedule copied from the previous biennium and no changes are made, each narrative field must be reviewed and re-saved to apply the font edits, continuing until the Save Succeeded message appears.

Tip: *Narrative should be concise and complete, but not duplicative.*

Agency-wide Narrative Fields

The **Agency Description** should indicate what an agency does and for whom it is done. The Office of Management and Budget has edited this section for consistency across state government. Please use the Agency Description in the R03 version from the previous biennium unless agency functions have changed considerably.

Agency Future Critical Issues should include a statement relative to future needs of the agency as a result of legal, environmental, economic, and other changes, such as the uncertainty of federal funding levels.

Agency Major Accomplishments should include initiatives or activities the agency has completed in the 2011-13 biennium and would like to highlight for policy makers.

The **Agency Mission Statement** is a broad statement of the overall purpose for an agency's existence. Agencies with an established strategic plan and mission statement should enter the agency mission statement developed through the strategic planning process. Agencies that do not have an established strategic plan should enter a broad statement of the overall purpose for the agency's existence.

Agency Performance Measures should include agency-level performance measurements that are linked to strategic operational planning. Reported performance measures should be, to the extent possible, outcome measures. The measures included here should be significant to understanding the performance of an agency. The number of agency-level performance measures should be limited to no more than five. These measures should be the most significant measures for the agency.

If agency-level performance measures have been established, this narrative field should also include a discussion of the agency's progress meeting each measure, including comparisons to the previous two or three years, if available, as well as the target or benchmark the agency is striving to achieve. The narrative should also include how the benchmarks were determined. For example, were they established internally, required by the federal government, or determined by

other means?

This is a mandated field that requires that data be input in order for an agency to validate and submit the budget. However, it is **not mandatory** that an agency report performance information. Should an agency choose not to report, the narrative can simply state that performance measures and results reporting are not currently used by the agency.

Tip: *Program level performance measures should be reported in the program narrative and not repeated in the agency narrative.*

Agency Statutory Authority is the North Dakota Century Code citation that establishes and governs the agency. The Office of Management and Budget has edited this section for consistency across state government. Please begin by using the Statutory Authority in the R03 version from the previous biennium, then update as necessary to ensure newly enacted statutory authority is listed.

Program Narrative

The screenshot displays the 'Internet Budget and Reporting System' interface. At the top, it shows the system name and the date 'Tuesday, June 26, 2012'. Below this is a navigation bar with links for 'Home', 'Checklist', 'Versions', 'Publications', and 'Logout'. A dropdown menu is set to 'Level - P Program'. On the left, there is a 'Menu' section with various options like 'Administration', 'Preparation', 'Budget Request Checklist', 'Narrative Input', 'Percentage Change', 'Position Data Maintenance', 'Position Information', 'Salary Increase', and 'Subschedule Copy'. The main area features a 'Narrative Title' dropdown menu with the following options: 'Explanation of Program Costs (MANDATORY)', 'Program Goals and Objectives (MANDATORY)', 'Program Performance Measures (MANDATORY)', and 'Program Statistical Data (MANDATORY)'. At the bottom of the interface, there is a footer with copyright information: 'Affinity Global Solutions Copyright © 1996-2012 Build: 1339563600 DB Build: 1339563600'.

Explanation of Program Costs should include an explanation of the major cost factors for the program. Include quantitative information such as projected caseloads, rates and usage. Identify any circumstances causing unusual spending patterns over the past three years. Information regarding increases or decreases in current spending, or budget changes, should not be included here. Budget changes should be addressed in the Budget Change Description window.

Program Goals and Objectives should be entered here. A goal is a long-term (multi-year) vision of the future; the general end towards which efforts are directed. A program objective is the ultimate purpose of a program stated in terms of a measurable result.

Depending on an agency's strategic plan or other planning process, a program may not have both goals and objectives. An agency should enter information on the program goals and objectives in the format established through its planning process. Using the Fiscal Management program of OMB as an example, the program goal is to deliver quality customer service and manage available resources. The program objective is to produce a comprehensive financial report; complete the Governor's biennial budget recommendation; and provide timely, quality support to state agencies and institutions for all financial and budget transactions.

Program Performance Measures should include measures established in a strategic plan or other process that reflect the results of program activities. Reported performance measures should be significant in understanding the performance of the program. The number of program-level performance measures should not exceed five. This narrative field should also include historical information on how well the program is doing in meeting its measures as well as the target or benchmark the program is striving to achieve. The narrative should also include the source of the benchmark.

Program Statistical Data should include any statistics about the program that are pertinent, such as the number of people the program serves or the number of documents processed.

Capital Projects



Navigation

From the Capital Projects Select window, click on the appropriate capital project, and then select the Narrative Input tab. Two narrative fields, Project Specifications and Cost Benefit Analysis, are required for all capital projects, and can be accessed from the Narrative Title drop down window.

Project Specifications and Justification

Questions that should be considered by the agency when preparing the Project Specifications and Justification narrative include the following:

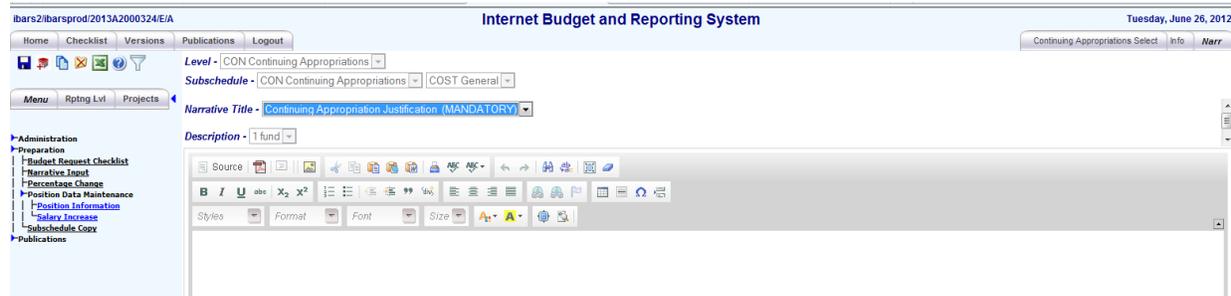
- What evidence is there that this project needs to be done?
- What will happen if the state does not fund this project?
- Has adequate planning for this project been done? Should a planning appropriation be made first?
- Can another resource be used to finance this project? Can the cost be shared?
- Would it be cheaper to renovate or remodel an unused facility?
- Can this project wait until next biennium?
- Before considering new requests, have current facility needs been met?
- Would this project be necessary if the size of government decreased, if population declined, if a technological breakthrough occurred, or demand declined? If not, what is the likelihood of any of these happening in the next ten years?
- Are there alternative funding scenarios for this project? Such as: General obligation bonds? Revenue bonds? Direct appropriation? User fees? Leaseback agreement? Rent?
- What are the operating and maintenance costs over the life of this project once it is completed? Are they reasonable? Will it require additional general fund commitments? Can total costs be saved by spending more at the outset of the project to reduce operating costs later (e.g., through redesign of a facility)?
- What would the proponents of this project cut if they could receive only 80 percent of requested funding?
- Have all the costs of this project been presented, including construction costs, architects' fees, contingency fees, construction supervision fees, equipment, insurance and bid costs, and site acquisition costs?
- What are the economies (dis-economies) of scale? Would a bigger facility be cheaper per client served or per personnel housed? If a bigger facility is built, can part of the space be rented?
- Who is against this project? Why? Do they have valid concerns?
- How do recent/proposed federal budget and tax actions affect the need for and cost of this project?

The questions listed above were adapted from a report published by the National Conference of State Legislatures entitled, "Capital Budgeting and Finance: The Legislative Role."

Cost Benefit Analysis Narrative – Statutory Requirement

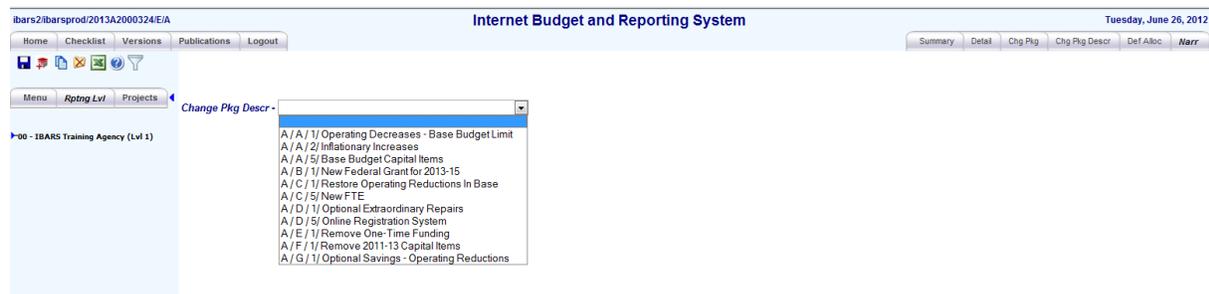
In accordance with NDCC 54-44.1-16, a cost benefit analysis must be completed for each new building construction project included in budget requests. The analysis must review options for co-locating with other state agencies, departments, or institutions and consider information on related technology costs and savings.

Continuing Appropriations



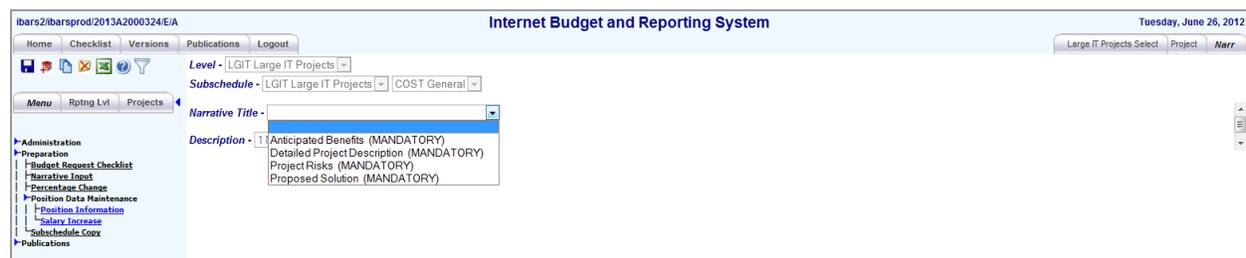
From the Continuing Appropriations window, choose the correct continuing appropriation, and then click the Narrative tab to select the Narrative title Continuing Appropriation Justification from the drop down. Use this field to explain the justification to be conveyed to policymakers regarding the need to continue the statutory authority for this continuing appropriation.

Change Package Description



From any posting subschedule or the Budget Request Summary, click the Change Package Description tab, and then click the Narrative tab. Choose the appropriate change package from the Change Package Description drop down. Use this window to explain the reasons for the change package and explanations for the changes at the account code detail level, where appropriate. Do not repeat the same narrative as the short description.

Large IT Projects



From the Large IT Projects Select tab, choose a project, and then click the Narrative tab. Choose the appropriate Narrative Title from the drop down. Separate narrative sections must be provided

for the anticipated benefits of the project, a detailed project description, risks associated with the project, and the proposed solution. Narrative should be similar to that provided to the interim State Information Technology Advisory Committee (SITAC).

Chapter Nine: Completing the Budget Request

Chapter nine explains the final steps involved in completing the budget request, validating, and submitting the budget.

Validating the Budget

Agencies can run two reports to help to ensure the budget request will submit correctly. They are:

- **SR06 Budget Validation Report** – This is the standard report included in the IBARS software to address basic validation issues required by all states, such as balancing of expenditures and funding.
- **CRVA Validate Agency Version report** - The CRVA report is custom designed for North Dakota to address validation issues unique to our implementation of the IBARS application.

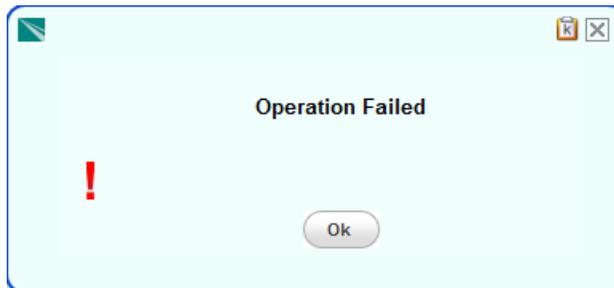
SR06 Budget Validation Report

Navigation

Log On=>Publications tab=>Standard Reports=>SR06 Report

Purpose

IBARS includes a balancing or validation feature to ensure the accuracy and completeness of the budget data. If funding and expenditure amounts are out of balance, a notice such as the one shown below appears when a subschedule is marked to complete. The SR06 report provides the explanation necessary to correct the imbalance or other issue.



Using the Report

When a subschedule is completed, mark it Complete on the Checklist. If the subschedule is out of balance and an error message similar to the one above appears, view the SR06 report.

The subschedule to which the validation error relates is listed first for each item. Also shown are the reporting level and a description of the error.

After returning to the appropriate subschedule to correct the error, return to the Checklist and again select Complete for that subschedule. If the subschedule still does not pass validation another error message will appear indicating the next component that is out of balance or incomplete.

The SR06 report will need to be rerun after each error is corrected.

Tip *If, subsequent to marking an item Complete, the user revises a window, the indicator automatically reverts to “Not Complete” on the Budget Request Checklist. Once revisions are finished, mark the item Complete and continue validation.*

Tip *The on-line balancing process handles only one error at a time until all budget errors are resolved. An alternative is to print the Validation Report so that all errors are displayed and can be resolved at once.*

The agency must continue this process for all subschedules listed in the Checklist until all items are checked complete. Only at this point is the user able to submit the budget to OMB. Contact the assigned OMB budget analyst for any questions on this report.

CRVA – Validate Agency Version Report

Navigation

Log On=>Publications=>Agency Reports=>CRVA Validate Agency Version Report

Purpose

Similar to the SR06 report is the CRVA – Validate Agency Version report. This report lists additional items that will need to be corrected in the budget prior to submission. Items may appear on this report even though the SR06 report indicates all validation issues have been addressed and all subschedules are marked to complete.

Using the Report

A variety of items may appear on this report. Contact the assigned budget analyst for assistance in resolving any issues appearing on this report.

Submitting the Budget Request

Navigation Path

Log On=>Versions Tab=>Submit Link

Purpose

Submitting the budget creates a budget request **B** version that can be viewed by OMB and Legislative Council.

Using the Window

From the Versions window, click on the Submit link associated with your completed Agency Version. If any budget window is out of balance or incomplete, no submit link will be available next to the version. An hourglass displays until the budget request version is created. The agency is able to submit only one budget version. The agency now has a B version that is the official Budget Request for the agency.

After submission, the agency is able to view the submitted or B Version, but is not able to modify or delete it. The A Version the agency used to create the submitted version is still

accessible to the user. The submit link will remain next to the version. However, it is a good idea to make note of which A version was submitted by changing the version's title. It is recommended that no additional changes be made to the A version that is submitted. Before trying different scenarios, copy the submitted A version to a new A version.

If, for any reason, a change to the submitted budget request is necessary, contact the assigned budget analyst. If the change is substantial and the OMB system administrator has to delete the budget request version, the agency will have to repeat the budget submission process.

Chapter Ten: Reports

This chapter describes the various reports available through IBARS and procedures for printing or viewing them. Many of the reports can be viewed or printed at either the agency level or at the program level. Reports can be generated in HTML, PDF, or CSV output types. Sample reports are located at the end of this chapter.

Reports are located in Publications tab, by selecting either Standard or Agency from the Select dropdown list.

Reporting

Agency Reports:

CR01	Salary Budget
CR02	Position Funding
CR03	Schedule Information
CRSR	Subschedule Reports
SP	Subschedule Report
CRVA	Validate Agency Version
CR06	Agency Special Fund Report
CR07	Agency Grants Summary Report
CR08	Agency Extraordinary Repairs Report
CR09	Agency Equipment > \$5,000 Report
CR10	Agency IT Equipment > \$5,000 Report
CR11	Compensation Package Validation
CR12	Salary Compensation
CRCP	Capital Projects Agency
CRCS	North Dakota Change Package Summary

Standard Reports:

SR01	Reporting Levels
SR04	Change Package Summary
SR05	Budget Request Summary – Reporting Level
SR06	Budget Validation
SR07	Version Comparison
SR12	Pay Plan Comparison
SR13	Personal Services Budget
SR15	Sample Graph (not used)
SUBSCH1	Subschedule Info
NARR	Narrative Reports

Navigation

Logon=>Publications=>Agency **or** Standard

Using the Windows

From the list of reports, click the report ID of the selected report, choose necessary fields, and click the “OK” at the bottom of the screen.

From the “Report Name” drop down list, select the desired version of the report. For certain reports the user will notice various choices in the Report Name drop down. These are previously saved report profiles with preset column selections.

Choose the desired report profile from the dropdown, or rename the report to have that name appear on the printed report.

If the user desires the report at the agency level or a rollup reporting level, place a checkmark in the Code Type Rollup box. Leave the check box blank to choose a report at a lower reporting level.

Tip

If the Code Type Rollup box is checked, select (All) from the reporting level dropdown for an agency level report and a report for every rollup level. Select one of the two agency names for a report at the agency level OR select individual rollup level reports.

If the Code Type Rollup is unchecked: select (All) for reports of every reporting level or select the desired individual reporting level.

Select the columns desired to appear on the report using dropdowns labeled Columns 2 - 7.

In the Code 1 dropdown, select Major Program to run a report at the major program level. Code 2 is not used.

Click OK to generate the report.

Report Profiles

Creating a New Profile

If the user wishes to save certain column or other report settings, a report profile should be created.

Select an existing report file from the Report Name dropdown and click the Add icon. When the Profile Edit field appears, enter a new name for the profile. Select the desired report settings, such as code type rollup, subschedule, reporting level, and columns. Finally, click the Save icon on the action bar. The new profile will now appear in the Report Name dropdown.

Renaming a Profile

Select the profile from the Report Name dropdown. In the Edit Profile Name box, enter the new name for the selected profile. Click the Rename checkbox. Click the Save icon, and the profile name will immediately update in the Report Name dropdown list.

Deleting a Profile

Select the profile from the Report Name select box. Click the Delete icon from the action bar.

Budget Request Reports

SR05 – Budget Request Summary

Provides budget information for all expenditures followed by all funding sources.

Tip *In order to generate a report for the entire agency as well as individual reporting level reports, the report will need to be generated twice. Once with the rollup box checked and the agency name selected, and once with the rollup box unchecked and (All) selected in the reporting level field.*

Alternate SR05 Reports

Click the Series box to generate the Budget Request Summary by Line report, which provides expenditures and funding by line.

Click the Agency box to generate the Budget Request Summary by Agency report, which provides a summary by major program, line and funding source.

Click the Negative Values checkbox to generate a report showing only negative values, if they are present in the columns selected. This is a useful report when entering current biennium first year expenditures and current biennium budget amounts. This report can be used to verify that no negative amounts exist in the 2011-13 Biennium Balance column.

The SR05 can also be used to generate reports for subschedules in total or by individual subschedule items. Use the subschedule field to select the subschedule. The Project field will appear with a dropdown list of each subschedule item or the option to select all projects.

Examples of the Report Parameters screen and reports are shown below:

The screenshot shows the 'Report Parameters' screen for the 'Budget Request Summary - Agency - SR05A' report. The interface includes a navigation menu on the left with options like 'Home', 'Checklist', 'Versions', 'Publications', and 'Logout'. The main area contains various configuration options:

- Report Name:** Budget Request Summary - Agency - SR05A
- Edit Profile Name:** Agency - SR05A
- Report Title:** Budget Request Summary - Agency
- Version:** 2013-A-20-00324
- Admin:**
- Agency:** **Series:** **Negative Values:**
- Include Rows with \$0:**
- Code Type Rollup:**
- Sub Schedule:** [Dropdown menu]
- Project:** [Dropdown menu]
- Reporting Level:** 0 All Reporting Levels
- Column 2:** 2009-11 Biennium Expenditures
- Column 3:** 2011-13 Biennium Appropriation
- Column 4:** 2013-15 Base Budget Request
- Column 5:** 2013-15 Optional Budget Changes
- Column 6:** 2013-15 Total Budget Request
- Column 7:** [Dropdown menu]
- Code 1:** 0 (All)
- Code 2:** 0 (All)
- Output Type:** HTML PDF Fmt CSV Stand CSV

At the bottom left, there is a 'Recent Versions' dropdown and an 'Enter Destination Here' text box. An 'OK' button is located at the bottom center.

1		2	3	4	5	6	7
Object/Revenue		2009-11 Biennium Expenditures	2011-13 Biennium Appropriation	2013-15 Base Budget Request	2013-15 Optional Budget Changes	2013-15 Total Budget Request	
Description	Code						
Administration	500	875,500	1,056,000	1,104,310	39,016	1,143,326	0
Programs	600	1,610,000	1,900,000	2,257,514	500,000	2,757,514	0
Facilities	800	385,000	1,145,000	458,045	75,000	533,045	0
TOTAL BY APPROPRIATION ORGS		2,870,500	4,101,000	3,819,869	614,016	4,433,885	0
Salaries and Wages	10	920,000	992,000	1,064,992	100,101	1,165,093	0
Operating Expenses	30	445,500	711,000	711,000	438,915	1,149,915	0
Capital Assets	50	255,000	1,015,000	254,499	75,000	329,499	0
Grants	60	950,000	1,000,000	1,400,000	0	1,400,000	0
Special Program Line	70	300,000	383,000	389,378	0	389,378	0
TOTAL BY OBJECT SERIES		2,870,500	4,101,000	3,819,869	614,016	4,433,885	0
Federal Funds	FED	550,000	600,000	1,017,027	250,000	1,267,027	0
General Fund	GEN	2,220,500	3,401,000	2,785,843	344,016	3,129,859	0
Special Funds	SPEC	100,000	100,000	100,000	0	100,000	0
TOTAL BY FUNDS		2,870,500	4,101,000	3,902,870	594,016	4,496,886	0
FTE		9.00	9.00	9.00	0.00	9.00	0.00
Vacant		0.00	0.00	0.00	1.00	1.00	0.00
TOTAL AUTHORIZED EMPLOYEES		9.00	9.00	9.00	1.00	10.00	0.00

Internet Budget and Reporting System

Report Name - Budget Request Summary - Line - SR05S

Edit Profile Name - Line - SR05S

Report Title - Budget Request Summary - Line - S

Version - 2013-A-20-00324

Admin - Series - Negative Values -

Agency - Include Rows with \$0 -

Code Type Rollup -

Sub Schedule - Project -

Reporting Level - 00 IBARS Training Agency (Lvl 1)

Column 2 - 2009-11 Biennium Expenditures

Column 3 - 2011-13 Biennium Appropriation

Column 4 - 2013-15 Base Budget Request

Column 5 - 2013-15 Optional Budget Changes

Column 6 - 2013-15 Total Budget Request

Column 7 -

Code 1 - 0 (All)

Code 2 - 0 (All)

Output Type - HTML PDF Fmt CSV Stand CSV

Recent Versions

Enter Destination Here

2013 Biennium / 06/27/2012 12:39:40

SR05SRS - Budget Request Summary - Line - SR05S

Agency IBARS Training Agency

Program 00 IBARS Training Agency (Lvl 1)

Reporting Level 24-000-000-00-00-00000000

1	2	3	4	5	6	7
Object/Revenue	2009-11 Biennium Expenditures	2011-13 Biennium Appropriation	2013-15 Base Budget Request	2013-15 Optional Budget Changes	2013-15 Total Budget Request	
Decription Code						
10 Salaries and Wages						
Salaries - Permanent 511000	635,000	680,000	700,800	48,000	748,800	0
Temporary Salaries 513000	45,000	50,000	50,000	0	50,000	0
Fringe Benefits 516000	240,000	262,000	314,192	52,101	366,293	0
TOTAL	920,000	992,000	1,064,992	100,101	1,165,093	0
MEANS OF FUNDING						
Crisis Child Care H104	50,000	100,000	117,027	0	117,027	0
Federal Funds TOTAL	50,000	100,000	117,027	0	117,027	0
State General Fund 001	870,000	892,000	947,965	100,101	1,048,066	0
General Fund TOTAL	870,000	892,000	947,965	100,101	1,048,066	0
TOTAL	920,000	992,000	1,064,992	100,101	1,165,093	0
30 Operating Expenses						
Travel 521000	20,000	24,000	24,000	0	24,000	0
Supplies - IT Software 531000	4,500	6,000	6,000	0	6,000	0
Postage 541000	15,000	18,000	28,000	0	28,000	0
Utilities 561000	25,000	28,000	43,000	0	43,000	0
Rentals/Leases-Equip & Other 581000	20,000	20,000	20,000	0	20,000	0
Repairs 591000	15,000	15,000	15,000	0	15,000	0
IT - Data Processing 601000	18,000	20,000	20,000	0	20,000	0
IT Contractual Svcs and Rprs 603000	0	0	0	500,000	500,000	0
Professional Development 611000	328,000	380,000	355,000	20,000	375,000	0
Fees - Professional Services 623000	0	200,000	200,000	(81,085)	118,915	0
TOTAL	445,500	711,000	711,000	438,915	1,149,915	0
MEANS OF FUNDING						
Robert Wood Grant H107	300,000	300,000	300,000	0	300,000	0
DHS IV-E H110	0	0	0	250,000	250,000	0
Federal Funds TOTAL	300,000	300,000	300,000	250,000	550,000	0
State General Fund 001	145,500	411,000	411,000	168,915	579,915	0
General Fund TOTAL	145,500	411,000	411,000	168,915	579,915	0
TOTAL	445,500	711,000	711,000	418,915	1,129,915	0
50 Capital Assets						
Land and Buildings 682000	0	650,000	(1)	0	(1)	0
Other Capital Payments 683000	30,000	30,000	29,500	0	29,500	0
Extraordinary Repairs 684000	200,000	300,000	200,000	75,000	275,000	0
Equipment Over \$5000 691000	25,000	25,000	25,000	0	25,000	0
IT Equip/Software Over \$5000 693000	0	10,000	0	0	0	0
TOTAL	255,000	1,015,000	254,499	75,000	329,499	0

North Dakota

Budget Request Summary - Reporting Level

ibars2 / 2013A2000324

Salary Reports

CR01 – Salary Budget

Provides biennial salary and benefit information by position. Information includes position number, name, FTE, new FTE indicator, reporting level percentage, funding source allocation percentage, monthly base, proposed biennial salary and benefits, lump sum payments and salary adjustments. The report can be generated by individual reporting level, rolled up to an agency level or by special line. Additional options can be selected on each of the reports:

Funded Ind box:

- ALL – All funded and unfunded positions
- Funded - All funded positions only
- Unfunded – Do Not Post - All unfunded positions only

Opt FTE box:

- All Positions - All base budget and optional positions
- No Optional Positions - Base budget positions only
- Only Optional Positions

The screenshot displays the 'Internet Budget and Reporting System' interface. The page title is 'ibars2\ibarsprod\2013A2000324/E/A' and the date is 'Wednesday, June 27, 2012'. The main navigation bar includes 'Home', 'Checklist', 'Versions', 'Publications', and 'Logout'. The 'Publications' section is active, showing a dropdown for 'Report Name' set to 'CR01 - Salary Budget'. Below this, there are fields for 'Edit Profile Name' and 'Report Title' (Salary Budget). The 'Version' is '2013-A-20-00324'. There are checkboxes for 'Admin', 'Spec lines', and 'Code Type Rollup'. The 'Reporting Level' is set to '00 IBARS Training Agency (Lvl 1)'. The 'Funding Ind.' is 'Funded'. The 'Opt Fte.' is 'No Optional Positions'. The 'Code 1' and 'Code 2' are both set to '0 (All)'. The 'Output Type' is set to 'PDF'. An 'OK' button is visible at the bottom left of the configuration area.

Salary Budget

00324 IBARS Training Agency

Version: 2013A2000324

Program: 1-IBARS Training Agency (Lvl 1)

Reporting Level: 24-000-000-00-00-00-00000000

Position Number	Name	FTE	New FTE	Rpt Lvl%	Funding Dist			Monthly Base	Proposed Salary	Proposed Fringes	Total Proposed	Lump Sum	Salary Adjustment	
					Gen	Fed	Spec							
Salaries														
1000001-1	JIM	1.00		100%	80.00	20.00	0.00	2,500.00	60,000.00	32,846.82	92,846.82	0.00	0.00	
1000002-1	BILL	1.00		100%	0.00	100.00	0.00	2,700.00	64,800.00	33,658.50	98,458.50	0.00	0.00	
1000003-1	TODD	1.00		100%	100.00	0.00	0.00	2,500.00	60,000.00	32,846.82	92,846.82	0.00	0.00	
1000004-1	JAN	1.00		100%	100.00	0.00	0.00	3,000.00	72,000.00	34,876.02	106,876.02	0.00	0.00	
1000005-1	TIM	1.00		100%	100.00	0.00	0.00	3,500.00	84,000.00	36,905.22	120,905.22	0.00	0.00	
1000020-1	APRIL	1.00		100%	100.00	0.00	0.00	4,500.00	108,000.00	40,963.62	148,963.62	0.00	0.00	
1000021-1	MAY	1.00		100%	100.00	0.00	0.00	5,000.00	120,000.00	42,992.82	162,992.82	0.00	0.00	
1000022-1	JUNE	1.00		100%	100.00	0.00	0.00	4,000.00	96,000.00	38,934.42	134,934.42	0.00	0.00	
1000030-1	TOM	1.00		100%	100.00	0.00	0.00	4,200.00	100,800.00	39,746.10	140,546.10	0.00	0.00	
SubTotal									765,600.00	333,770.34	1,099,370.34	0.00	0.00	
Temporary and Other Pay Types														
TEMP-1	TEMP POSITION			100%	100.00	0.00	0.00	4,166.67	50,000.00	5,000.00	55,000.00	0.00	0.00	
SubTotal									50,000.00	5,000.00	55,000.00	0.00	0.00	
Total									815,600.00	338,770.34	1,154,370.34	0.00	0.00	
									Reporting Level General Fund	738,800.00	298,542.48	1,037,342.48	0.00	0.00
									Reporting Level Federal Fund	76,800.00	40,227.86	117,027.86	0.00	0.00
									Reporting Level Special Fund	0.00	0.00	0.00	0.00	0.00
									Total Reporting Level Funding	815,600.00	338,770.34	1,154,370.34	0.00	0.00
									Agency General Fund	738,800.00	298,542.48	1,037,342.48	0.00	0.00
									Agency Federal Fund	76,800.00	40,227.86	117,027.86	0.00	0.00
									Agency Special Fund	0.00	0.00	0.00	0.00	0.00
									Total Agency Funding	815,600.00	338,770.34	1,154,370.34	0.00	0.00

FTE 9.00

CR02 – Position Funding

Provides two different reports: Total Position Funding and Fringe Benefit Detail. The report choice is selected in the Report dropdown field at the bottom of the window. These reports provide additional position information including job class or job class title. Selections can be made to sort by position number, class name or employee name, and include salary increase or without optional FTE.

The Total Position Funding report provides the salary and benefits as well as the funding source amounts.

The Fringe Benefit Detail report allows a selection of four different benefit types, including Health, FICA, Retirement, Unemployment, Workers Comp, Medicare, Standard Fringe, Life Insurance and Employee Assistance Program. Any four benefit choices can be selected. When the report is generated, remaining benefits are combined into a column titled “Other Benefits.”

Tip *The CR02 – Position Funding reports do not include any lump sum payments. The lump sum amounts must be added separately to reconcile to the total payroll budget.*

Internet Budget and Reporting System

Wednesday, June 27, 2012

Home Checklist Versions Publications Logout

Report Name - CR02 - Position Funding

Edit Profile Name -

Report Title - Position Funding

Version - 2013-A.20.00324

Admin -

Benefit 1 - Health

Benefit 2 - FICA

Benefit 3 - Retirement

Benefit 4 - Unemployment

Class Name -

Salary Inc -

Sort By Name -

Without Opt FTE -

Report - Fringe Benefit Detail

Output Type - HTML PDF Fmt CSV

OK

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CR02 - Position Funding

Page 1 of 1

FRINGE BENEFIT DETAIL

00324 IBARS Training Agency

Version: 2013A2000324

Position Numbers	Name	Class	FTE	Salary	Benefits	Total	Health	FICA	Retirement	Unemployment	Other Benefits
1000001-1	JIM	CL0010	1.00	60,000.00	32,846.82	92,846.82	21,278.88	3,720.00	5,556.00	0.00	2,291.94
1000002-1	BILL	CL0010	1.00	64,800.00	33,640.02	98,440.02	21,278.88	4,017.60	6,000.48	0.00	2,343.06
1000003-1	TODD	CL0010	1.00	60,000.00	32,828.34	92,828.34	21,278.88	3,720.00	5,556.00	0.00	2,273.46
1000004-1	JAN	CL0015	1.00	72,000.00	34,857.54	106,857.54	21,278.88	4,464.00	6,667.20	0.00	2,447.46
1000005-1	TIM	CL0021	1.00	84,000.00	36,886.74	120,886.74	21,278.88	5,208.00	7,778.40	0.00	2,621.46
1000020-1	APRIL	CL0112	1.00	108,000.00	40,945.14	148,945.14	21,278.88	6,696.00	10,000.80	0.00	2,969.46
1000021-1	MAY	CL0125	1.00	120,000.00	42,974.34	162,974.34	21,278.88	7,440.00	11,112.00	0.00	3,143.46
1000022-1	JUNE	CL0113	1.00	96,000.00	38,915.94	134,915.94	21,278.88	5,952.00	8,889.60	0.00	2,795.46
1000030-1	TOM	CL8204	1.00	100,800.00	39,727.62	140,527.62	21,278.88	6,249.60	9,334.08	0.00	2,865.06
1000040-1	Vacant	CL4132	0.50	24,000.00	26,032.08	50,032.08	21,278.88	1,488.00	2,222.40	0.00	1,042.80
1000040-2	Vacant	CL4132	0.50	24,000.00	26,032.08	50,032.08	21,278.88	1,488.00	2,222.40	0.00	1,042.80
TEMP-1	TEMP POSITION	NC9031	0.00	50,000.00	5,000.00	55,000.00	0.00	0.00	0.00	0.00	5,000.00
Total			10.00	863,600.00	390,686.66	1,254,286.66	234,067.68	50,443.20	75,339.36	0.00	30,836.42

Internet Budget and Reporting System

Wednesday, June 27, 2012

Home Checklist Versions Publications Logout

Report Name - CR02 - Position Funding

Edit Profile Name -

Report Title - Position Funding

Version - 2013-A.20.00324

Admin -

Benefit 1 - Health

Benefit 2 - FICA

Benefit 3 - Retirement

Benefit 4 - Unemployment

Class Name -

Salary Inc -

Sort By Name -

Without Opt FTE -

Report - Total Position Funding

Output Type - HTML PDF Fmt CSV

OK

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CR02 - Position Funding

Page 1 of 1

TOTAL POSITION FUNDING

00324 IBARS Training Agency

Version: 2013A2000324

Funding Breakdown

Position Numbers	Name	Class	FTE	Salary	Benefits	Total	General	Federal	Special
1000001-1	JIM	CL0010	1.00	60,000.00	32,846.82	92,846.82	74,277.46	18,569.36	0.00
1000002-1	BILL	CL0010	1.00	64,800.00	33,640.02	98,440.02	0.00	98,440.02	0.00
1000003-1	TODD	CL0010	1.00	60,000.00	32,828.34	92,828.34	92,828.34	0.00	0.00
1000004-1	JAN	CL0015	1.00	72,000.00	34,857.54	106,857.54	106,857.54	0.00	0.00
1000005-1	TIM	CL0021	1.00	84,000.00	36,886.74	120,886.74	120,886.74	0.00	0.00
1000020-1	APRIL	CL0112	1.00	108,000.00	40,945.14	148,945.14	148,945.14	0.00	0.00
1000021-1	MAY	CL0125	1.00	120,000.00	42,974.34	162,974.34	162,974.34	0.00	0.00
1000022-1	JUNE	CL0113	1.00	96,000.00	38,915.94	134,915.94	134,915.94	0.00	0.00
1000030-1	TOM	CL8204	1.00	100,800.00	39,727.62	140,527.62	140,527.62	0.00	0.00
1000040-1	Vacant	CL4132	0.50	24,000.00	26,032.08	50,032.08	50,032.08	0.00	0.00
1000040-2	Vacant	CL4132	0.50	24,000.00	26,032.08	50,032.08	50,032.08	0.00	0.00
TEMP-1	TEMP POSITION	NC9031	0.00	50,000.00	5,000.00	55,000.00	55,000.00	0.00	0.00
Total			10.00	863,600.00	390,686.66	1,254,286.66	1,137,277.28	117,009.38	0.00

SR13 – Personal Services Budget

Provides additional payroll detail for each position in each budget year including class code and funding source detail.

ibars2\ibarsprod\2013A\2000324\EJA Internet Budget and Reporting System Wednesday, June 27, 2012

Home Checklist Versions Publications Logout Pub List Parameters

Report Name - SR13 - Personal Services Budget

Edit Profile Name -

Menu Rptng Lvl Projects

Report Title - Personal Services Budget

Version - 2013.A.20.00324

Admin -

Reporting Level - 0 All Reporting Levels

Funding Incl. - All

Fund Type - All Funds, Federal Funds, General Fund, Special Funds

Position Vacancy - ALL

Code 1 - 0 (All)

Code 2 - 0 (All)

Output Type - HTML PDF Fmt CSV Stand CSV

OK

2013 Biennium / 06/27/2012 12:52:20 SR13 - Personal Services Budget 1

Agency: 00324 IBARS Training Agency

: 2013-A-20-00324

Reporting Level: 500 Administration

Position Number	Year	Class Code	FTE	New FTE	Alloc %	Fund	Base Salary	Base Fringe	Proposed Salary	Proposed Fringes	Total Proposed	Lump Sum	Salary Adjust.
1000001 JIM	2013	CL0010	2	No	20%	F - Crisis Child Care H104	\$6,000.00	\$3,284.68	\$6,000.00	\$3,284.68	\$9,284.68	\$0.00	\$0.00
1000001 JIM	2013	CL0010	.8	No	80%	G - State General Fund H104	\$24,000.00	\$13,138.73	\$24,000.00	\$13,138.73	\$37,138.73	\$0.00	\$0.00
1000001 JIM	2014	CL0010	.2	No	20%	F - Crisis Child Care H104	\$6,000.00	\$3,284.68	\$6,000.00	\$3,284.68	\$9,284.68	\$0.00	\$0.00
1000001 JIM	2014	CL0010	.8	No	80%	G - State General Fund H104	\$24,000.00	\$13,138.73	\$24,000.00	\$13,138.73	\$37,138.73	\$0.00	\$0.00
1000002 BILL	2013	CL0010	1	No	100%	F - Crisis Child Care H104	\$32,400.00	\$16,829.25	\$32,400.00	\$16,829.25	\$49,229.25	\$0.00	\$0.00
1000002 BILL	2014	CL0010	1	No	100%	F - Crisis Child Care H104	\$32,400.00	\$16,829.25	\$32,400.00	\$16,829.25	\$49,229.25	\$0.00	\$0.00
1000003 TODD	2013	CL0010	1	No	100%	G - State General Fund H104	\$30,000.00	\$16,423.41	\$30,000.00	\$16,423.41	\$46,423.41	\$0.00	\$0.00
1000003 TODD	2014	CL0010	1	No	100%	G - State General Fund H104	\$30,000.00	\$16,423.41	\$30,000.00	\$16,423.41	\$46,423.41	\$0.00	\$0.00
1000004 JAN	2013	CL0015	1	No	100%	G - State General Fund H104	\$36,000.00	\$17,438.01	\$36,000.00	\$17,438.01	\$53,438.01	\$0.00	\$0.00
1000004 JAN	2014	CL0015	1	No	100%	G - State General Fund H104	\$36,000.00	\$17,438.01	\$36,000.00	\$17,438.01	\$53,438.01	\$0.00	\$0.00
1000005 TIM	2013	CL0021	1	No	100%	G - State General Fund H104	\$42,000.00	\$18,452.61	\$42,000.00	\$18,452.61	\$60,452.61	\$0.00	\$0.00
1000005 TIM	2014	CL0021	1	No	100%	G - State General Fund H104	\$42,000.00	\$18,452.61	\$42,000.00	\$18,452.61	\$60,452.61	\$0.00	\$0.00
1000020 APRIL	2013	CL0112	.6	No	60%	G - State General Fund H104	\$32,400.00	\$12,289.09	\$32,400.00	\$12,289.09	\$44,689.09	\$0.00	\$0.00
1000020 APRIL	2014	CL0112	.6	No	60%	G - State General Fund H104	\$32,400.00	\$12,289.09	\$32,400.00	\$12,289.09	\$44,689.09	\$0.00	\$0.00
1000040 Vacant	2013	CL4132	.5	Yes	100%	G - State General Fund H104	\$12,000.00	\$13,025.28	\$12,000.00	\$13,025.28	\$25,025.28	\$0.00	\$0.00
1000040 Vacant	2013	CL4132	.5	Yes	100%	G - State General Fund H104	\$12,000.00	\$13,025.28	\$12,000.00	\$13,025.28	\$25,025.28	\$0.00	\$0.00
1000040 Vacant	2014	CL4132	.5	Yes	100%	G - State General Fund H104	\$12,000.00	\$13,025.28	\$12,000.00	\$13,025.28	\$25,025.28	\$0.00	\$0.00
1000040 Vacant	2014	CL4132	.5	Yes	100%	G - State General Fund H104	\$12,000.00	\$13,025.28	\$12,000.00	\$13,025.28	\$25,025.28	\$0.00	\$0.00

Subschedule Reports

CR03 – Schedule Information

Provides reports from posting subschedules. Reports can be generated for the agency, all reporting levels, or individual reporting levels.

Available Posting Subschedule reports:

- CAP Capital Projects
- EQP Equipment Over \$5,000
- EXTR Extraordinary Repairs
- GS Grants Summary
- ITEQ IT Equip and Software Over \$5,000
- OCP Other Capital payments

The Report Parameters screen choices and the related reports are the same for Equipment, IT Equipment, Extraordinary Repairs, and Other Capital Payments. For Capital Projects, the option exists to utilize IBARS to report capital projects planned for a six-year period, the budget request biennium and the two subsequent bienniums. If you have entered planned projects for the 2015-17 and 2017-19 bienniums, you can select those bienniums from the dropdown choices to generate a report that shows planned capital projects over the six-year period. For Grants, an additional dropdown choice exists to display current biennium appropriations for each grant description.

CAP – Capital Projects – Subsequent Bienniums

2013 Biennium / 06/27/2012 10:42:46

CR03 - Schedule Information

Page 1 of 1

Capital Projects
00324 IBARS Training Agency
Version: 2013A2000324

Description	Priority	Line	Reporting Level	Funding	2013-15 Total Budget Request	2015-17 Proposed Projects	2017-19 Proposed Projects
Building Addition - Phase 2	0	50		General Fund	0	0	700,000
Total Building Addition - Phase 2					0	0	700,000
Building Addition - Phase 1	0	50		General Fund	0	800,000	0
Total Building Addition - Phase 1					0	800,000	0
New Building	1	50		General Fund	1,000,000	0	0
Total New Building					1,000,000	0	0
Total General Fund					1,000,000	800,000	700,000
Total for IBARS Training Agency					1,000,000	800,000	700,000

CAP – Capital Projects – Budget Request (Same Column Choices for Equipment, Extraordinary Repairs, IT Equipment and Software, and Other Capital Payments)

ibars2\ibarsprod\2013A\2000324\EJA Internet Budget and Reporting System Wednesday, June 27, 2012

Home Checklist Versions Publications Logout Pub List Parameters

Report Name - CR03 - Schedule Information

Edit Profile Name -

Report Title - Schedule Information

Version - 2013-A-20-00324

Admin -

Sub Schedule - CAP Capital Projects

Reporting Level - (Agency)

Column 2 - Remove Capital

Column 3 - 2013-15 Base Budget Request

Column 4 - 2013-15 Optional Request

Output Type - HTML PDF Fmt CSV Stand CSV

2013 Biennium / 06/27/2012 10:47:00

CR03 - Schedule Information

Page 1 of 1

Capital Projects
00324 IBARS Training Agency
Version: 2013A2000324

Description	Priority	Line	Reporting Level	Funding	Remove Capital	2013-15 Base Budget Request	2013-15 Optional Request
Remove 2011-13 Capital Assets	0	50		General Fund	(650,000)	0	0
Total Remove 2011-13 Capital Assets					(650,000)	0	0
New Building	1	50		General Fund	0	0	1,000,000
Total New Building					0	0	1,000,000
Total General Fund					(650,000)	0	1,000,000
Total for IBARS Training Agency					(650,000)	0	1,000,000

GS – Grants Summary

ibars2\ibarsprod\2013A2000324E/A Internet Budget and Reporting System Wednesday, June 27, 2012

Home Checklist Versions Publications Logout Pub List Parameters

Report Name - CR03 - Schedule Information

Edit Profile Name -

Report Title - Schedule Information

Version - 2013-A-20-00324

Admin -

Sub Schedule - GS Grants Summary

Reporting Level - (Agency)

Column 2 - 2011-13 Biennium Appropriation

Column 3 - 2013-15 Base Budget Request

Column 4 - 2013-15 Optional Request

Output Type - HTML PDF Fmt CSV Stand CSV

OK

2013 Biennium / 06/27/2012 10:53:44

CR03 - Schedule Information

Page 1 of 1

Grants Summary
00324 IBARS Training Agency
 Version: 2013A2000324

Description	Priority	Line	Reporting Level	Funding	2011-13 Biennium Appropriation	2013-15 Base Budget Request	2013-15 Optional Request
Child Care Center Grants	0	60		Federal Funds	200,000	200,000	0
				General Fund	700,000	700,000	0
				Special Funds	100,000	100,000	0
Total Child Care Center Grants					1,000,000	1,000,000	0
Education Grants	0	60		Federal Funds	0	400,000	0
Total Education Grants					0	400,000	0
Total General Fund					700,000	700,000	0
Total Federal Funds					200,000	600,000	0
Total Special Funds					100,000	100,000	0
Total for IBARS Training Agency					1,000,000	1,400,000	0

CRSR – Subschedule Reports

Provides reports from the following non-posting subschedules:

- General Fund Collections
- Lease Purchase Agreements
- Licensing, Regulation and Inspection

An example of the Report Parameters screen and resulting report for General Fund Collections is displayed below:

The screenshot shows the 'Internet Budget and Reporting System' interface. The 'Report Parameters' screen is displayed for 'CRSR - Subschedule Reports'. The parameters are as follows:

- Report Name: CRSR - Subschedule Reports
- Edit Profile Name: (empty)
- Report Title: Subschedule Reports
- Version: 2013-A-20-00324
- Admin:
- Report: General Fund Collections
- Output Type: HTML PDF

Below the parameters, the report header is shown:

2013 Biennium / 06/27/2012 12:30:02 CRSR - Subschedule Reports 1

General Fund Collections
 00324 IBARS Training Agency
 Version:2013A2000324

No.	Description	Actual 2009-2011 Collections	Estimated 2011-2013 Collections	Estimated 2013-2015 Collections
1	Licensing fee for daycare centers	200,000	205,000	207,000
Total		200,000	205,000	207,000

SUBSCH1 – Subschedule Info

Provides a report containing the data entered on the info tabs of the selected subschedules. Samples of the reports are included at the end of this chapter.

In order to generate a report select from the dropdown choices for “Subschedule Type” and “SubSched No.”

An example of the Report Parameters screen and resulting report for the Continuing Appropriations subschedule is shown below:

2013 BIEN / 06/27/2012 13:03:13 SUBSCH1 - Continuing Approp Info

Version **2013A2000324** Number **1**

Description **Agency Special Fund - License Fees**

Statutory authority **10-10-10**

Fund number and name: **215 - Children's Serv Coord Comm Fund 324**

	Actual 2007-09	Actual 2009-11	Estimated 2011-13	Estimated 2013-15
Beginning balance	155,000	150,000	146,000	144,000
Revenue/transfers	100,000	102,000	105,000	110,000
Total available	255,000	252,000	251,000	254,000
Expenditures	105,000	106,000	107,000	108,000
Ending balance	150,000	146,000	144,000	146,000

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

**** All Fields Required ****

North Dakota Continuing Approp Info ibars2 / 2013A2000324

Version Comparison Reports – CR07, CR08, CR09, CR10, and CRCP

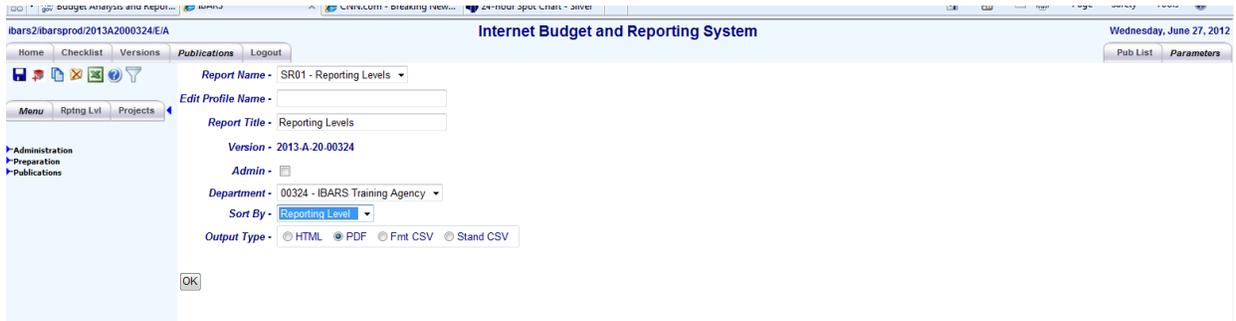
These additional subschedule reports provide a report format similar to the CR03, but allow a comparison of two versions. These reports are useful to compare the amounts included in the Governor's Recommendations Version (R03) to the Agency's Budget Request (B01) for various subschedules.

- CR07 – Grants Summary
- CR08 – Extraordinary Repairs
- CR09 – Agency Equipment Over \$5,000
- CR10 – Agency IT Equipment Over \$5,000
- CRCP – Capital Projects Agency

Miscellaneous Reports

SR01 – Reporting Levels

The reporting levels report can be sorted by description or reporting level number. The structure can be compared to the trees in PeopleSoft, to insure all levels are also included in IBARS.



2013 Biennium / 06/27/2012 13:14:11 SR01 - Reporting Levels 1

Agency: 00324 IBARS Training Agency

Agency	Description	Code 1	Code 2	Type	Cross Reference	Level	Enabled
24-000-000-00-00-00-00-00000000	IBARS Training Agency (Lvl 1)			X	00	1	Yes
24-324-000-00-00-00-00-00000000	IBARS Training Agency			X	324	2	Yes
24-324-500-00-00-00-00-00000000	Administration	MP		B	500	3	Yes
24-324-500-30-00-00-00-00000000	R-T Administration			A	3000	4	Yes
24-324-500-50-00-00-00-00000000	State Administration			A	5000	4	Yes
24-324-600-00-00-00-00-00000000	Programs	MP		B	600	3	Yes
24-324-600-10-00-00-00-00000000	Robert Wood Johnson Foundation			A	1000	4	Yes
24-324-600-20-00-00-00-00000000	R-T Grants			A	2000	4	Yes
24-324-600-40-00-00-00-00000000	State Grants			A	4000	4	Yes
24-324-800-00-00-00-00-00000000	Facilities	MP		B	800	3	Yes
24-324-800-84-00-00-00-00000000	East Campus			X	84	4	Yes
24-324-800-84-82-00-00-00000000	East Operations			A	8260	5	Yes
24-324-800-84-84-00-00-00000000	East Repairs			A	8460	5	Yes
24-324-800-86-00-00-00-00000000	West Campus			X	86	4	Yes
24-324-800-86-82-00-00-00000000	West Operations			A	8250	5	Yes
24-324-800-86-84-00-00-00000000	West Repairs			A	8450	5	Yes

SR04 – Change Package Summary Report

This report lists all base and optional change packages. It can be generated at the reporting level, at the agency level by marking the Code Type Rollup box, and at the line level by marking the Series box. In addition, the report can be generated separately for each of the change types A through F by selecting the “Chg Grp” dropdown. The reports identify the expenditure account codes and funding sources for each change package. In order to validate the budget request, expenditures and funding must equal for each change package within each reporting level.

ibars2\ibarsprod\2013A2000324\E\A Internet Budget and Reporting System Wednesday, June 27, 2012

Home Checklist Versions Publications Logout Pub List Parameters

Report Name - SR04 - Change Package Summary

Edit Profile Name -

Report Title - Change Package Summary

Version - 2013-A-20-00324

Admin -

Code Type Rollup - Series -

Sub Schedule -

Reporting Level - 00 IBARS Training Agency (Lvl 1)

Change Type - (All)

Change Group - (All)

Incl Ind - All

Column 2 - 2013-15 Base Budget Changes

Column 3 - 2013-15 Optional Budget Changes

Column 4 -

Column 5 -

Column 6 -

Column 7 -

Code 1 - 0 (All)

Code 2 - 0 (All)

Output Type - HTML PDF Fmt CSV Stand CSV

Recent Versions

Enter Destination Here

1		2	3	4	5	6	7
Object/Revenue		2013-15 Base Budget Changes	2013-15 Optional Budget Changes				
Description	Code						
*****Change Package*****							
Type: A Description:							
Number: 1 Operating Decreases - Base Budget Limit							
Group: A							
EXPENDITURES							
Professional Development	611000	(25,000)	0	0	0	0	0
Operating Expenses	30	(25,000)	0	0	0	0	0
EXPENDITURE TOTALS		(25,000)	0	0	0	0	0
MEANS OF FUNDING							
State General Fund	001	(25,000)	0	0	0	0	0
General Fund	GEN	(25,000)	0	0	0	0	0
ND Cassp Project	H108	0	0	0	0	0	0
Federal Funds	FED	0	0	0	0	0	0
TOTAL FUNDING		(25,000)	0	0	0	0	0
*****Change Package*****							
Type: B Description:							
Number: 1 New Federal Grant for 2013-15							
Group: A							
EXPENDITURES							
Grants, Benefits & Claims	712000	400,000	0	0	0	0	0
Grants	60	400,000	0	0	0	0	0
EXPENDITURE TOTALS		400,000	0	0	0	0	0
MEANS OF FUNDING							
ND Cassp Project	H108	400,000	0	0	0	0	0
Federal Funds	FED	400,000	0	0	0	0	0
TOTAL FUNDING		400,000	0	0	0	0	0
*****Change Package*****							
Type: D Description:							
Number: 1 Optional Extraordinary Repairs							
Group: A							
EXPENDITURES							
Extraordinary Repairs	684000	0	75,000	0	0	0	0
Capital Assets	50	0	75,000	0	0	0	0
EXPENDITURE TOTALS		0	75,000	0	0	0	0
MEANS OF FUNDING							
State General Fund	001	0	75,000	0	0	0	0
General Fund	GEN	0	75,000	0	0	0	0
TOTAL FUNDING		0	75,000	0	0	0	0
*****Change Package*****							

CRCS – ND Change Package Summary Report

This report summarizes all change packages by type and displays the priority level, FTE, and funding by sources for each change package. The report can show all changes, only base changes, or only optional changes.

The screenshot shows the 'Internet Budget and Reporting System' interface. The report name is 'CRCS - North Dakota Change Package Summary'. Other fields include 'Edit Profile Name', 'Report Title' (North Dakota Change Package Sum), 'Version' (2013-A-20-00324), 'Admin' (checkbox), 'Change Type' (All Changes), and 'Output Type' (HTML, PDF, Fmt CSV). There are navigation tabs at the top (Home, Checklist, Versions, Publications, Logout) and a sidebar menu on the left.

2013-2015 Biennium / 06/27/2012 13:17:59

CRCS - North Dakota Change Package Summary

Page 1 of 1

CHANGE PACKAGE SUMMARY
 00324 IBARS Training Agency
 Biennium:2013-2015

Description	Priority	FTE	General Fund	Federal Funds	Special Funds	Total Funds
Base Budget Changes						
One Time Budget Changes						
A-B 1 New Federal Grant for 2013-15		0.00	0	400,000	0	400,000
Total One Time Budget Changes		0.00	0	400,000	0	400,000
Ongoing Budget Changes						
A-A 1 Operating Decreases - Base Budget Limit		0.00	(25,000)	0	0	(25,000)
A-A 2 Inflationary Increases		0.00	25,000	0	0	25,000
A-A 5 Base Budget Capital Items		0.00	254,500	0	0	254,500
A-F 1 Remove 2011-13 Capital Items		0.00	(1,015,000)	0	0	(1,015,000)
Base Payroll Change		0.00	145,343	17,027	0	162,370
Total Ongoing Budget Changes		0.00	(615,157)	17,027	0	(598,130)
Total Base Budget Changes		0.00	(615,157)	417,027	0	(198,130)
Optional Budget Changes						
One Time Optional Changes						
A-D 1 Optional Extraordinary Repairs		0.00	75,000	0	0	75,000
A-D 5 Online Registration System		0.00	250,000	250,000	0	500,000
Total One Time Optional Changes		0.00	325,000	250,000	0	575,000
Ongoing Optional Changes						
A-C 5 New FTE		1.00	100,101	0	0	100,101
Total Ongoing Optional Changes		1.00	100,101	0	0	100,101
Total Optional Budget Changes		1.00	425,101	250,000	0	675,101
Optional Savings Changes						
A-G 1 Optional Savings - Operating Reductions		0.00	(81,085)	0	0	(81,085)
Total Optional Savings Changes		0.00	(81,085)	0	0	(81,085)

CR06 – Agency Special Funds Report

This report provides a two-biennium review of the revenue and expenditure activity of all special funds used by the agency. Individual fund numbers or all funds can be selected.

ibars2\ibarsprod\2013A2000324\E/A **Internet Budget and Reporting System** Wednesday, June 27, 2012

Home Checklist Versions **Publications** Logout Pub List Parameters

Report Name - CR06 - Agency Special Fund Report

Edit Profile Name -

Report Title - Agency Special Fund Report

Version - 2013-A-20-00324

Admin -

Funds - 215 - Children's Serv Coord Comm Fund 324

Output Type - HTML PDF

OK

- Administration
- Reporting Levels
- Admin Tables
 - Agencies
 - Dynamic Window Setup
 - Fund Source Control
 - List Publication Control
 - Line Maintenance
 - Version Types
 - Version Summary
 - Change Password
- Preparation
- Publications

SPECIAL FUND REPORT
 00324 IBARS Training Agency
 Version: 2013A2000324

Children's Serv Coord Comm Fund 324

	2011 - 2013	2013 - 2015
Beginning Balance	50,000	60,000
Revenue and Net Transfers:		
Charges for Services/Sales	110,000	115,000
Total Revenue and Net Transfers	110,000	115,000
Estimated Expenditures By Line:		
Grants	100,000	100,000
Total Estimated Expenditures	100,000	100,000
Ending Balance	<u>60,000</u>	<u>75,000</u>

SR07 – Version Comparison

This report allows an agency to compare amounts in selected columns for two different budget versions. Individual subschedules can be selected in the Subschedule dropdown or, the Budget Request Summary can be selected by leaving that field blank.

The screenshot shows the 'Internet Budget and Reporting System' interface. The report name is 'SR07 - Version Comparison'. The report title is 'Version Comparison'. The version is '2013-A-19-00324'. The reporting level is '500 Administration'. The first version is '2013-A-20-00324 Training Source' and the second version is '2013-A-19-00324 ibars 19'. The columns are '2011-13 Biennium Appropriation' for both. The output type is 'PDF'. The interface includes a navigation menu on the left and a toolbar at the top.

2013 Biennium / 06/27/2012 13:49:48 SR07 - Version Comparison

Agency: IBARS Training Agency				
Reporting Level: 500 Administration				
Version 1: 2013A2000324		Version 2: 2013A1900324		
1	2	3	4	
Object/Revenue	Training Source	ibars 19	2011-13 Biennium Appropriation	
	2011-13 Biennium Appropriation	2011-13 Biennium Appropriation	minus 2011-13 Biennium	
			Appropriation	
Description	Code			
EXPENDITURES				
Salaries - Permanent	511000	325,000	325,000	0
Temporary Salaries	513000	50,000	50,000	0
Fringe Benefits	516000	140,000	140,000	0
Salaries and Wages		515,000	515,000	0
Travel	521000	24,000	24,000	0
Supplies - IT Software	531000	6,000	6,050	(50)
Postage	541000	18,000	18,000	0
IT - Data Processing	601000	20,000	20,000	0
Professional Development	611000	80,000	80,000	0
Operating Expenses		148,000	148,050	(50)
IT Equip/Software Over \$5000	693000	10,000	10,000	0
Capital Assets		10,000	10,000	0
Salaries - Permanent	511000	52,000	52,000	0
Fringe Benefits	516000	31,000	31,000	0
Fees - Professional Services	623000	300,000	300,000	0
Special Program Line		383,000	383,000	0
EXPENDITURE TOTALS		1,056,000	1,056,050	(50)
MEANS OF FUNDING				
Crisis Child Care	H104	100,000	100,000	0
Federal Funds		100,000	100,000	0
State General Fund	001	956,000	956,000	0
General Fund		956,000	956,000	0
TOTAL FUNDING		1,056,000	1,056,000	0
AUTHORIZED EMPLOYEES				
FTE		5.50	5.50	0.00
AUTHORIZED EMPLOYEES		5.50	5.50	0.00
TOTAL AUTHORIZED EMPLOYEES		5.50	5.50	0.00

NARR – Narrative Reports

Provides reports containing narrative from various budget subschedules. Mark the box next to a report type to generate that report. Available report types and a brief description are:

- **Agency Overview** provides a report containing all agency-wide narrative including Statutory Authority and Agency Description.
- **Change Package Narrative** provides the narrative included with each change package.
- **Program Narrative** report provides the narrative entered for each budget program.
- **Subschedule** report provides the narrative entered for each subschedule.
- **Performance Narrative** report provides the agency and program performance measure narratives.

The screenshot shows the 'Internet Budget and Reporting System' interface. On the left is a navigation tree with '00 - IBARS Training Agency (Lvl 1)' expanded to show '324 - IBARS Training Agency', '500 - Administration', '600 - Programs', and '900 - Facilities'. The main area contains configuration fields: 'Report Name' (Change Package Narrative - CPN), 'Edit Profile Name' (CPN), 'Report Title' (Change Package Narrative - CPN), 'Version' (2013-A-19-00324), 'Admin' (checkbox), 'Program' (checkbox), 'Subschedule' (checkbox), 'Agency Overview' (checkbox), 'Change Package' (checkbox checked), 'Performance' (checkbox), and 'Output Type' (radio buttons for HTML and PDF, with PDF selected). An 'OK' button is at the bottom.

BUDGET CHANGES NARRATIVE

00324 IBARS Training Agency Date: 06/27/2012
 Version 2013A1900324 Time: 13:52:58

Change Group: A	Change Type: A	Change No: 1	Priority:
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Operating Decreases - Base Budget Limit

Operating expense reallocations required to meet base budget limit.

Change Group: A	Change Type: A	Change No: 5	Priority:
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Base Budget Capital Items

Continuation of base budget amounts for extraordinary repairs (\$200,000), equipment (\$25,000), and bond payments (\$29,500).

Change Group: A	Change Type: B	Change No: 1	Priority:
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New Federal Grant for 2013-15

New federal initiative for child care grants. Grant program is authorized through 2015 only and is not expected to be reauthorized.

Change Group: A	Change Type: C	Change No: 1	Priority:
-----------------	----------------	--------------	-----------

Restore Operating Reductions In Base

Optional request to restore operating reductions to required to meet base budget general fund limit.

Submitting the Budget Request

CRVA – Validate Agency Version

This report is used to identify validation errors that must be corrected before an agency budget request will be accepted. Contact the OMB budget analyst after running this report for assistance in making the corrections.

The screenshot shows the 'Internet Budget and Reporting System' interface. At the top, it displays the URL 'ibars2\ibarsprod\2013A1900324/E/A', the system name, and the date 'Wednesday, June 27, 2012'. The main navigation bar includes 'Home', 'Checklist', 'Versions', 'Publications', and 'Logout'. Below this, there are icons for file operations and a 'Menu' section with 'Rptng Lvl' and 'Projects' tabs. A tree view on the left shows the organizational structure: '00 - IBARS Training Agency (Lvl 1)', '324 - IBARS Training Agency', '500 - Administration', '600 - Programs', and '800 - Facilities'. The main content area is for configuring the report: 'Report Name' is set to 'CRVA - Validate Agency Version', 'Edit Profile Name' is empty, 'Report Title' is 'Validate Agency Version', 'Version' is '2013-A-19-00324', and 'Output Type' has radio buttons for 'HTML' and 'PDF' (which is selected). An 'OK' button is at the bottom.

2013 Biennium / 06/27/2012 13:54:47

CRVA - Validate Agency Version

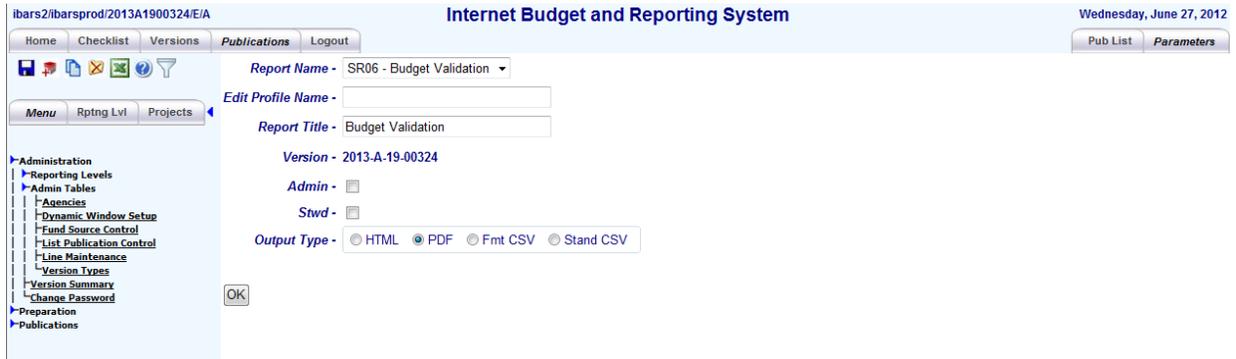
Page 1 of 6

IBARS Training Agency
: 2013A1900324

1 Subschedule	2 Reporting Level Description	3 Change Package	4 Project Description	5 Line Number	6 Funding Col	7 Budget Col	8
Change Packages Not Balanced							
GS	Programs	AA1	Education Grants	60	400,000	0	
GS	Programs	AB1	Education Grants	60	0	400,000	

SR06 – Budget Validation

This report will identify the reporting level and line ID where errors occur. If a subschedule does not check to complete, refer to this report to identify the validation errors. It will provide an “Error Message” describing where the problem occurs, such as column, subschedule, account code, etc. Contact the assigned budget analyst for assistance correcting errors.



2013 Biennium / 06/27/2012 13:58:30

SR06 - Budget Validation

1

Budget Validation

: Budget Request Summary Subschedule

Reporting Level	Error Message	Message Type
500 Administration (24-324-500-00-00-00-00000000)	Funding Amount 148,050 does not Equal Budgeted Amount 148,000 for column: 2011-13 Biennium Appropriation and line: 30 Operating Expenses	E
500 Administration (24-324-500-00-00-00-00000000)	Funding Amount 148,050 does not Equal Budgeted Amount 148,000 for column: 2013-15 Base Budget Request and line: 30 Operating Expenses	E
500 Administration (24-324-500-00-00-00-00000000)	Funding Amount 99,050 does not Equal Budgeted Amount 99,000 for column: 2011-13 Biennium Balance and line: 30 Operating Expenses	E
North Dakota	Budget Validation	ibars2 / 2013-A-19-00324

Chapter Eleven: Glossary

Account - A subdivision of a fund. An account is a classification by which information on particular financial transactions and financial resources is recorded and arranged.

Addition - Extension, enlargement, or expansion made to an existing asset.

Agency Budget Number - The three-digit number assigned to each Business Unit by OMB.

Agency or Business Unit - A principal, functional, and administrative entity created by statute within state government.

Allotment - A procedure under which appropriated funds are restricted when resources appear insufficient to cover appropriations. Allotment, authorized by NDCC 54-44.1-12, is intended to assure that expenditures do not exceed available resources during a biennium.

Appropriation - A legislative authorization to expend resources. An appropriation specifies the amount of money to be used for a particular purpose during a period of time, usually one biennium.

Appropriation Authority – Authorization in an Appropriation Act for an agency to expend funds.

Appropriation Bill - A bill through which appropriations are given legal effect.

Balanced Budget - A budget in which estimated expenditures for the fiscal year are equal to or less than projected revenues for the same period. In certain situations, a balanced budget may include the beginning balance in projected revenues.

IBARS - Internet Budget Analysis and Reporting System.

Base Budget Request - The statement with accompanying explanations in which a state agency sets forth its financial requirements and plans for a biennium within constraints set by the Governor.

Biennium - The period of two state fiscal years for which the budget is written. For example, the 2013-15 budget covers the period July 1, 2013 to June 30, 2015.

Budget - The complete financial plan for the state for the fiscal period, as proposed in the executive recommendation and modified and adopted by the Legislature in appropriation and revenue acts.

Budget Account Code - A six digit code used for accounting and budgeting purposes, in lieu of a written description, to describe the specific items anticipated to be purchased in the budget, or purchased within various expenditure categories. Codes are assigned by OMB. A budget account code is a rollup of detail account codes.

Budget Document - The instrument used by OMB and the Governor to present a comprehensive financial program to the Legislature. The budget document consists of three parts. The first

contains a summary of proposed expenditures and the means of financing them. The second consists of schedules supporting the summary. The third part is the necessary legislation to put the budget into effect including appropriation, revenue, and borrowing measures.

Budget Level - Consists of one or more department numbers (accounting cost centers) and represents a major program or subprogram.

Budget Message - A general discussion of the proposed budget as presented in writing by the Governor to the Legislature. The budget message contains an explanation of the principal budget items, an outline of the government's experience during the past period, its financial status at the time of the message and recommendations regarding the financial policy for the coming biennium.

Budget Request - The statement with accompanying explanations that a state agency uses to set forth its financial requirements and plans for a biennium.

Budget Request Checklist – The IBARS tab listing all subschedules to be completed before the budget request can be submitted.

Budget Request Summary – The IBARS subschedule that summarizes the budget request by reporting level.

Budget Stabilization Fund (Rainy Day Fund) - A special fund with reserve dollars to be used only in time of great need.

Budget Version – A variation of a budget request separately identified in IBARS. A different budget version exists at various stages of the budget process. These include download versions that are the starting point of the budget process, agency work-in-progress versions, the budget request, OMB analyst work-in-progress versions, and the Governor's recommendations.

Capital Assets – Expenditures for capital projects, extraordinary repairs and equipment over \$5,000. In IBARS, capital assets are the subschedules that summarize the budget request for capital projects, extraordinary repairs, equipment over \$5,000, IT equipment and software over \$5,000, and other capital payments.

Capital Budget - The portion of the budget devoted to proposed additions and repair of buildings and land and the means of financing those assets. The capital budget portion of the budget includes money for building new state facilities and making improvements to existing facilities.

Capital Projects - Expenditures for new construction, additions, restorations, and demolitions of buildings and infrastructure.

Capital Carryover - The unexpended balance of an appropriation, remaining at the end of the biennium, approved for expenditure by the carryover committee.

Comprehensive Annual Financial Report (CAFR) - The official annual report of a government, prepared in conformity with GAAP and organized into a financial reporting pyramid.

Continuing Appropriation - Statutory authorization for an agency to accept revenue and make expenditures that are not subject to the biennial appropriation process. In IBARS, the subschedule that provides the statutory authority and the estimated revenues and expenditures for each continuing appropriation fund.

Debt Limitation - Constitutionally or statutorily imposed limits on state obligations.

Debt Service - A category of appropriations and expenditures used for the payment of principal and interest on debt.

Dedicated Fund - A fund that receives and expends revenue collected by the state for a specific purpose.

Dedicated Tax - A tax levied to support a specific government program or purpose.

Deficiency Appropriation - An appropriation used to meet obligations not foreseen when the biennial budget was enacted and for which the costs would exceed available spending authorizations. It might add to a previously authorized appropriation anticipated to be inadequate, or provide a new appropriation to finance an existing or anticipated liability for which no appropriation exists.

Deficit - The amount by which spending exceeds income within a given fiscal period.

Demolition - All expenditures associated with tearing down an existing building or structure.

Department ID - Provides a means for entering and tracking accounting data. It is the lowest level of detail for accumulating costs.

Direct Costs - Costs specifically traceable to certain goods, services, units, programs, activities, or functions. Direct costs differ from indirect costs in that the latter cannot be specifically traced and so must be allocated on some systematic and rational basis.

Enterprise Resource Planning (ERP) – An administrative software system that covers the entire enterprise.

Executive Recommendation - The Governor's constitutionally mandated plan of appropriations, expenditures, and cash disbursements, along with estimates of revenues and cash receipts expected to be available to support those expenditures.

Expenditure - Decreases in net financial resources. Expenditures include current operating expenses requiring the present or future use of net current assets, debt service and capital outlays, and intergovernmental grants, entitlements and shared revenues. An expenditure occurs when the liability is incurred for goods and services received regardless of when the money is disbursed.

Extraordinary Repair - Relatively large expenditures for repairs that benefit more than one operating cycle or period. Extraordinary repairs are non-recurring in nature and increase the value or service life of the asset.

Federal Funds - Funds received or requested directly from the federal government, or federal funds passed through from another state entity.

Fiscal Note - The statement of fiscal impact (revenue and/or expenditure) that a proposed bill will have on the state, its political subdivisions, or the citizens of the state.

Fiscal Year - The state fiscal year runs from July 1 through June 30. The federal fiscal year runs from October 1 through September 30. The fiscal year for counties and cities is the calendar year.

Fringe Benefits - Payments made by the state for retirement, social security, health insurance, workers compensation, and unemployment insurance.

Full-time Equivalent (FTE) Position - A full-time position approved by the Legislature. A full-time work year is 40 hours per week, 52 weeks per year.

Fund - A fiscal entity segregating the financial resources of the state. Monies in a fund may be used for a specific purpose as provided by law. Each fund is a self-balancing set of accounts recording resources, obligations, reserves, and equities in accordance with GAAP.

Fund Number - A three-digit code assigned by OMB to each fund for accounting purposes.

Funding - The source of operating revenue for a department. The three categories for funding are general, federal, and special.

Funding Reallocation – The IBARS feature allowing an agency to allocate the funding source percentages for an entire version, reporting level, or line item.

General Fund - The major operating fund of the state that receives all state income not earmarked for a particular program or activity and not specified by law to be deposited into another fund.

Generally Accepted Accounting Principles (GAAP) - Uniform minimum standards and guidelines for financial accounting and reporting.

Goal - A long-term (multi-year) vision of the future; the general end towards which efforts are directed.

Governmental Accounting Standards Board (GASB) - An independent, professional body that establishes standards for accounting and financial reporting applicable to state and local governmental entities.

Improvement (or betterment) - The removal of a major part or component of an asset and the substitution of a different part or component having significantly improved and superior performance capabilities.

Indirect Costs - The elements of cost necessary in the production of goods or services that are not directly traceable to the product or service.

Internal Controls - Methods and measures adopted within an organization to safeguard its assets, check the accuracy and reliability of its accounting data, promote operational efficiency, and encourage adherence to prescribed managerial policies. Internal controls encompass both internal administrative controls and internal accounting controls.

Large IT Project - Information Technology (IT) projects with a budget in excess of \$250,000. In IBARS, these projects are reported through the Large IT Projects subschedule.

Line Item (Class [PS]) - A line item is a subdivision of an appropriation such as salaries and wages, operating expenses, and capital assets.

Matching Funds - A type of grant requiring the government or agency receiving the grant to commit a certain amount of funding to the program before funds will be made available by the granting entity.

Mission - A broad statement of the overall purpose of an agency's existence including what they do, why they do it, and for whom they do it.

Navigation Path - The menu options a user must select to access a particular window.

Non-appropriated - Revenues or expenditures of governmental entities that are not subject to the appropriation process.

Non-recurring Revenues - Revenues available during a fiscal period that will not be available in subsequent fiscal periods.

Operating Budget - Plans of current expenditures and the proposed means of financing them. For the State of North Dakota, this is the proposed plan of funds necessary to run a program, excluding the cost of capital construction.

Operating Maintenance - Expenditures for maintenance and ordinary repairs to keep assets in usable condition. Operating maintenance is either recurring or incurred on a continuous basis, not capitalized, and involves dollar amounts less than \$1,500. Examples include paint, floor wax, lubrication, cleaning supplies, and air filters.

Optional Request - The statement with accompanying explanations in which a state agency sets forth its financial requirements that exceed the base budget constraints set by the Governor.

Other Funds - Non-general fund amounts appropriated by the Legislature, which include all federal and special funds.

Pay Plan - The schedule of employees' salaries and benefits used in developing the salaries and wages line item.

Peoplesoft Financials - Name of the computerized system used in North Dakota state government to account for all financial transactions.

Peoplesoft HR/Payroll - Name of the computerized system used in North Dakota state government to account for all human resource and payroll transactions.

Preparation Level - The detail level at which the budget request is entered.

Performance Measure - The gauge used to measure progress towards a stated goal.

Position Detail Data – The IBARS subschedule used to enter all payroll information for the budget request biennium.

Program - A functional unit of activity representing the basic budget unit used to describe and account for services provided by state government. Programs have an identifiable objective that can be evaluated for performance.

Program Objective – The ultimate purpose of a program, towards which efforts are directed, stated in terms of a measurable result.

Receipts - A general term for cash received which may either satisfy a receivable, or be a conversion of another asset or a refund of a prior expenditure.

Receivable - An anticipated sum of money treated as revenue even though it is not in hand. Such sums are available for expenditure by state agencies when properly authorized. The establishment of a receivable amount results in an increase in an asset balance.

Renovation - Substantial changes to an asset bringing it to a condition better than it was when originally built.

Replacement - Involves the removal of a major part or component of an asset and the substitution of a new part or component of essentially the same type and performance capabilities.

Reporting Level - A 16-digit number grouped into seven different "layers" by hyphens used to identify the agency, major program level, and cost center in IBARS. By using the seven different layers, reports can be generated at any level from accounting cost center to statewide summarization.

Restoration - An expenditure to bring an asset back to its original condition or state.

Revenue Estimates - Projections of anticipated state revenue for the current and future biennia.

Revolving Fund (Account) - A fund (or an account within any fund) established to finance (1) state activities of a business or commercial nature or (2) the operation of an intra governmental service agency or enterprise, which generates receipts (income) from the sale of commodities or services. Such receipts are available for the continuing operation of the activity or enterprise.

Security Level - A code used by the IBARS system to control data access.

Special Funds - Monies derived from sources such as local governmental units, special funds, departmental collections, and private contributors.

Special Fund Balance – The IBARS subschedule used to prepare special fund statements for the current and budget request bienniums for special funds used by the agency.

Strategic Plan - An action-oriented guide developed through an examination of internal and external factors that directs goal-setting and resource allocation to achieve meaningful results over time.

Subschedule Copy – The IBARS feature that allows the user to copy data from one budget version to another. This feature may be used to copy previous biennium data, such as narrative, into a working version.

Success Indicator - The gauge used to measure progress towards a stated goal.

Surplus - The amount income exceeds spending within a given fiscal period.

Transfers - The movement of cash or other resources between funds, as legally authorized.

Trust Funds - Funds used to account for assets held by a government in a trustee capacity for individuals, private organizations, other governments, or other funds.

Unexpended Appropriated Balance - The appropriated authority minus actual expenditures. The same amount as the portion of an appropriation not yet expended.

User Taxes and Fees - Charges associated with using a particular service or facility (e.g., park entrance fees, highway tolls).

Versions Tab – The IBARS window used to select, create, or delete versions of a budget.

Veto - The constitutional authority of the Governor to disapprove bills passed by the Legislature. The *line item veto* is the authority of the Governor to disapprove any item or items of appropriation while approving the rest of the appropriation bill. The Legislature may override a veto or line item veto with a vote of at least two-thirds of the members of each House.

ND Office of Management and Budget State Agency and Analyst List

April 5, 2012

Pam Sharp 328-4606

Sheila Peterson 328-4905

Tad Torgerson 328-2148

Tammy Dolan 328-4947

Joe Morrissette 328-1024

Lori Laschkewitsch 328-2685

Budget No.	Agency	OMB Analyst
101	Office of the Governor	Joe Morrissette
108	Office of the Secretary of State	Tad Torgerson
110	Office of Management and Budget	Lori Laschkewitsch
112	Information Technology Dept	Lori Laschkewitsch
117	Office of the State Auditor	Tad Torgerson
120	Office of the State Treasurer	Lori Laschkewitsch
125	Office of the Attorney General	Tad Torgerson
127	Office of the State Tax Commissioner	Joe Morrissette
140	Office of Administrative Hearings	Tad Torgerson
150	Legislative Assembly	Lori Laschkewitsch
160	Legislative Council	Lori Laschkewitsch
180	Judicial Branch	Tad Torgerson
188	Commission on Legal Counsel of Indigents	Tad Torgerson
190	Retirement and Investment Office	Lori Laschkewitsch
192	Public Employees Retirement System	Lori Laschkewitsch
201	Department of Public Instruction	Joe Morrissette
215	North Dakota University System	Tammy Dolan
226	Department of Trust Lands	Joe Morrissette
227	Bismarck State College	Tammy Dolan
228	Lake Region State College	Tammy Dolan
229	Williston State College	Tammy Dolan
230	University of North Dakota	Tammy Dolan
232	UND Medical Center	Tammy Dolan
235	ND State University	Tammy Dolan
238	ND State College of Science	Tammy Dolan
239	Dickinson State University	Tammy Dolan
240	Mayville State University	Tammy Dolan
241	Minot State University	Tammy Dolan
242	Valley City State University	Tammy Dolan
243	Dakota College - Bottineau	Tammy Dolan
244	ND Forest Service	Tammy Dolan
250	State Library	Joe Morrissette
252	School for the Deaf	Joe Morrissette
253	ND Vision Services / School for the Blind	Joe Morrissette
270	Dept. of Career and Technical Education	Joe Morrissette
301	ND Department of Health	Lori Laschkewitsch
305	Tobacco Prevention and Control	Lori Laschkewitsch
313	Veterans Home	Lori Laschkewitsch
316	Indian Affairs Commission	Lori Laschkewitsch
321	Department of Veterans Affairs	Lori Laschkewitsch

ND Office of Management and Budget State Agency and Analyst List

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Lori Laschkewitsch 328-2685

Budget No.	Agency	OMB Analyst
325	Department of Human Services	Lori Laschkewitsch
360	Protection and Advocacy Project	Lori Laschkewitsch
380	Job Service North Dakota	Tad Torgerson
401	Office of the Insurance Commissioner	Joe Morrissette
405	Industrial Commission	Tad Torgerson
406	Office of the Labor Commissioner	Tad Torgerson
408	Public Service Commission	Tad Torgerson
412	Aeronautics Commission	Tad Torgerson
413	Dept of Financial Institutions	Tad Torgerson
414	Securities Department	Tad Torgerson
471	Bank of North Dakota	Tad Torgerson
473	North Dakota Housing Finance Agency	Tad Torgerson
475	North Dakota Mill and Elevator Association	Tad Torgerson
485	Workforce Safety and Insurance	Tad Torgerson
504	Highway Patrol	Tad Torgerson
530	Department of Corrections and Rehabilitation	Joe Morrissette
540	Office of the Adjutant General	Tammy Dolan
601	Department of Commerce	Tammy Dolan
602	Department of Agriculture	Tammy Dolan
627	Upper Great Plains Transportation Institute	Tammy Dolan
628	Branch Research Centers	Tammy Dolan
630	NDSU Extension Service	Tammy Dolan
638	Northern Crops Institute	Tammy Dolan
640	NDSU Main Research Center	Tammy Dolan
649	Agronomy Seed Farm	Tammy Dolan
665	North Dakota State Fair	Tad Torgerson
670	ND Racing Commission	Tad Torgerson
701	State Historical Society	Joe Morrissette
709	Council on the Arts	Joe Morrissette
720	Game and Fish Department	Joe Morrissette
750	Department of Parks and Recreation	Joe Morrissette
770	State Water Commission	Tad Torgerson
801	Department of Transportation	Tad Torgerson

Billing Rates

Office of Management and Budget – 110

	2011-13 Rates	Projected 2013-15 Rates
Risk Management: General Rates	2011-13 Rates and 2013-15 Projected Rates Comparison Attached	
Risk Management: Vehicle Liability Contributions	Total Contributions Required for 2013-2015 Attached	
Printing Services	3% per year	3% per year
Paper and Supplies	2% per year	3% per year

State Surplus Unsalable Property	Current Rates	Projected 2013-15
Property weighing 5lbs or less	No Charge	No Charge
Property weighing 6-40lbs	\$5	\$6
Property weighing 41-150lbs	\$10	\$11
Property weighing 151lbs or more	\$30	\$33
Large Volume – Extremely large equipment, partial and full-truckload shipments of property	Negotiated based upon state contract rates, location, and volume.	Negotiated based upon state contract rates, location, and volume.
Hazardous Materials – Such as chemicals, liquids, ballasts, fluorescent bulbs, etc.	Actual disposal costs.	Actual disposal costs.

Public Notice Newspaper Rates	2011-13 Rates		Projected 2013-15 Rates	
	2011 Rates	2012 Rates	2013 Rates	2014 Rates
Line Rate All Papers	\$.71	\$.73	\$0.74	\$0.75
Column Inch Large Daily	\$11.45	\$11.77	\$12.12	\$12.37
Column Inch Small Daily	\$7.78	\$8.00	\$8.24	\$8.41
Column Inch Weekly	\$5.73	\$5.90	\$5.94	\$6.06

Space Rental Costs	2011-13 Rates		Projected 2013-15 Rates	
	Office Space	Storage Space	Office Space	Storage Space
Capitol/J-wing	\$10.21	\$1.42	\$11.29	\$1.39
Library/Liberty Memorial	\$8.70	\$1.30	\$9.88	\$1.72
State Office Building	\$10.77	\$2.44	\$11.59	\$1.37
DOT Building	\$6.02	\$1.44	\$7.03	\$1.49
Heritage Center	\$7.27	1.28	\$7.27	\$1.28

Information Technology Department – 112

	2011-13 Rates	Projected 2013-15 Rates
ITD Rates	2011-13 Rates and 2013-15 Projected Rates Comparison	

Office of Attorney General – 125

	2011-13 Rate Per Hour	Projected 2013-15 Rate Per Hour
Main Office Attorney	\$ 77.23	\$107.35
Consolidated Attorney	\$ 88.23	N/A
Paralegal	\$ 51.27	\$ 71.27
Fire Marshall	\$ 72.36	\$100.58

Office of Administrative Hearings – 140

Current Rates	Projected 2013-15 Rates
\$120 - \$125/hour	\$135 - \$150/hour

Office of Insurance Commissioner – 401

Fire & Tornado Premiums	2011-13 Rates	Projected 2013-15 Rates
Buildings	5% increase	5%
Contents	5% increase	5%

NOTE: [See attached letter.](#)

Workforce Safety and Insurance – 485

	2011-13 Rates	Projected 2013-15 Rates
Office Lease Rental Rates	\$14.50 per square foot per year	\$14.50 per square foot per year
Storage Rental Rates	\$5 per square foot per year	\$5 per square foot per year

Department of Transportation – 801

Fleet Services	2013-15 Projected Rates
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STATE OF NORTH DAKOTA
GENERAL LIABILITY
AGENCY ALLOCATION FOR BIENNIUM 2013-2015

AGENCY	GL ALLOCATION FOR 2011-2013	GL ALLOCATION FOR BIENNIUM 2013-2015 ¹	DIFFERENCE IN CONTRIBUTIONS	PERCENTAGE INCREASE
OFFICE OF THE GOVERNOR - 10100	3,114	1,578	-1,536	-49%
OFFICE OF THE SECRETARY OF STATE - 10800	3,442	1,578	-1,863	-54%
OFFICE OF MANAGEMENT & BUDGET - 11000	15,078	7,427	-7,651	-51%
INFORMATION TECHNOLOGY DEPARTMENT - 11200	31,959	15,504	-16,455	-51%
OFFICE OF THE STATE AUDITOR - 11700	6,064	2,971	-3,093	-51%
OFFICE OF THE STATE TREASURER - 12000	983	371	-612	-62%
OFFICE OF THE ATTORNEY GENERAL - 12500	42,285	19,961	-22,324	-53%
OFFICE OF THE STATE TAX COMMISSIONER - 12700	14,095	7,056	-7,039	-50%
OFFICE OF ADMINISTRATIVE HEARINGS - 14000	656	371	-284	-43%
LEGISLATIVE COUNCIL - 16000	4,261	1,950	-2,312	-54%
JUDICIARY SYSTEM - 18000	46,382	22,096	-24,286	-52%
COMMISSION ON LEGAL COUNSEL - 18800	3,933	1,764	-2,170	-55%
RETIREMENT & INVESTMENT OFFICE - 19000	2,131	1,114	-1,017	-48%
PUBLIC EMPLOYEES RETIREMENT OFFICE - 19200	3,933	1,950	-1,984	-50%
DEPARTMENT OF PUBLIC INSTRUCTION - 20100	11,309	5,292	-6,017	-53%
ND UNIVERSITY SYSTEM OFFICE - 21500	2,950	1,393	-1,557	-53%
STATE LAND DEPARTMENT - 22600	2,458	1,578	-880	-36%
BISMARCK STATE COLLEGE - 22700	16,553	12,255	-4,298	-26%
LAKE REGION STATE COLLEGE - 22800	6,720	3,157	-3,563	-53%
WILLISTON STATE COLLEGE - 22900	5,572	2,878	-2,694	-48%
UNIVERSITY OF NORTH DAKOTA - 23000	90,798	44,564	-46,234	-51%
UND MEDICAL CENTER - 23200	17,537	8,541	-8,995	-51%
ND STATE UNIVERSITY - 23500	76,047	34,258	-41,789	-55%
ND STATE COLLEGE OF SCIENCE - 23800	20,323	10,862	-9,461	-47%
DICKINSON STATE UNIVERSITY - 23900	12,620	5,570	-7,049	-56%
MAYVILLE STATE UNIVERSITY - 24000	7,375	3,528	-3,847	-52%
MINOT STATE UNIVERSITY - 24100	22,454	11,141	-11,313	-50%
VALLEY CITY STATE UNIVERSITY - 24200	16,062	7,520	-8,542	-53%
DAKOTA COLLEGE AT BOTTINEAU - 24300	4,425	2,321	-2,104	-48%
ND FOREST SERVICE - 24400	4,589	2,414	-2,175	-47%
STATE LIBRARY - 25000	3,442	1,764	-1,678	-49%

STATE OF NORTH DAKOTA
GENERAL LIABILITY
AGENCY ALLOCATION FOR BIENNIUM 2013-2015

AGENCY	GL ALLOCATION FOR 2011-2013	GL ALLOCATION FOR BIENNIUM 2013-2015 ¹	DIFFERENCE IN CONTRIBUTIONS	PERCENTAGE INCREASE
SCHOOL FOR THE DEAF - 25200	5,245	2,507	-2,738	-52%
SCHOOL FOR THE BLIND - 25300	3,442	1,764	-1,678	-49%
DEPARTMENT OF CAREER & TECHNICAL EDUCATION - 27	3,442	1,578	-1,863	-54%
ND DEPARTMENT OF HEALTH - 30100	47,857	22,653	-25,204	-53%
DEVELOPMENTAL CENTER - 31000	39,990	17,547	-22,443	-56%
STATE HOSPITAL - 31200	42,613	22,096	-20,517	-48%
VETERANS HOME - 31300	10,817	7,242	-3,575	-33%
INDIAN AFFAIRS COMMISSION - 31600	656	186	-470	-72%
DEPARTMENT OF VETERANS AFFAIRS - 32100	1,311	557	-754	-58%
DEPARTMENT OF HUMAN SERVICES - CENTRAL OFFICE A	160,781	76,872	-83,909	-52%
PROTECTION AND ADVOCACY PROJECT - 36000	5,245	2,321	-2,924	-56%
JOB SERVICE NORTH DAKOTA - 38000	28,190	13,276	-14,914	-53%
OFFICE OF THE INSURANCE COMMISSIONER - 40100	7,703	3,714	-3,989	-52%
INDUSTRIAL COMMISSION - 40500	6,392	4,085	-2,307	-36%
OFFICE OF THE LABOR COMMISSIONER - 40600	2,131	928	-1,202	-56%
PUBLIC SERVICE COMMISSION - 40800	7,375	3,528	-3,847	-52%
AERONAUTICS COMMISSION - 41200	656	371	-284	-43%
DEPARTMENT OF FINANCIAL INSTITUTIONS - 41300	3,442	1,764	-1,678	-49%
OFFICE OF THE SECURITIES COMMISSIONER - 41400	983	557	-426	-43%
BANK OF NORTH DAKOTA - 47100	18,356	8,820	-9,536	-52%
NORTH DAKOTA HOUSING FINANCE AGENCY - 47300	5,245	2,507	-2,738	-52%
NORTH DAKOTA MILL AND ELEVATOR ASSOCIATION - 475	51,627	24,417	-27,210	-53%
WORKFORCE SAFETY AND INSURANCE - 48500	30,157	19,125	-11,031	-37%
HIGHWAY PATROL - 50400	40,482	19,311	-21,171	-52%
DEPARTMENT OF CORRECTIONS & REHABILITATION - 530	210,441	99,897	-110,544	-53%
ADJUTANT GENERAL - 54000	25,731	12,719	-13,012	-51%
DEPARTMENT OF COMMERCE - 60100	8,031	3,714	-4,317	-54%
DEPARTMENT OF AGRICULTURE - 60200	9,178	4,549	-4,629	-50%
STATE SEED DEPARTMENT - 61600	7,047	4,549	-2,498	-35%
UPPER GREAT PLAINS TRANSPORTATION INSTITUTE - 62	978	557	-421	-43%
NDSU EXTENSION SERVICE - 63000	13,255	6,685	-6,570	-50%

STATE OF NORTH DAKOTA
GENERAL LIABILITY
AGENCY ALLOCATION FOR BIENNIUM 2013-2015

AGENCY	GL ALLOCATION FOR 2011-2013	GL ALLOCATION FOR BIENNIUM 2013-2015 ¹	DIFFERENCE IN CONTRIBUTIONS	PERCENTAGE INCREASE
NORTHERN CROPS INSTITUTE - 63800	1,177	650	-527	-45%
NDSU MAIN RESEARCH STATION - 64000	27,235	14,390	-12,845	-47%
DICKINSON RESEARCH CENTER - 64100	2,504	1,300	-1,204	-48%
CENTRAL GRASSLANDS RESEARCH CENTER - 64200	1,027	650	-377	-37%
HETTINGER RESEARCH CENTER - 64300	1,257	650	-607	-48%
LANGDON RESEARCH CENTER - 64400	1,159	464	-695	-60%
NORTH CENTRAL RESEARCH CENTER - 64500	2,269	1,114	-1,155	-51%
WILLISTON RESEARCH CENTER - 64600	1,276	743	-533	-42%
CARRINGTON RESEARCH CENTER - 64700	2,363	1,578	-784	-33%
AGRONOMY SEED FARM - 64900	0	0	0	#DIV/0!
NORTH DAKOTA STATE FAIR - 66500	8,359	4,085	-4,274	-51%
NORTH DAKOTA RACING COMMISSION - 67000	4,261	1,114	-3,147	-74%
STATE HISTORICAL SOCIETY - 70100	7,047	3,342	-3,705	-53%
COUNCIL ON THE ARTS - 70900	983	371	-612	-62%
GAME AND FISH DEPARTMENT - 72000	17,865	8,449	-9,416	-53%
DEPARTMENT OF PARKS & RECREATION - 75000	9,178	4,364	-4,815	-52%
STATE WATER COMMISSION - 77000	28,518	13,462	-15,056	-53%
DEPARTMENT OF TRANSPORTATION - 80100	251,087	119,672	-131,415	-52%
TOTAL STATE AGENCIES	1,665,913	811,522		

STATE OF NORTH DAKOTA
GENERAL LIABILITY
AGENCY ALLOCATION FOR BIENNIUM 2013-2015

AGENCY	GL ALLOCATION FOR 2011-2013	GL ALLOCATION FOR BIENNIUM 2013-2015 ¹	DIFFERENCE IN CONTRIBUTIONS	PERCENTAGE INCREASE
AUXILIARY SERVICES / OFF BUDGET:				
ND UNIVERSITY SYSTEM OFFICE	492	371	-120	-24%
BISMARCK STATE COLLEGE	33,107	21,539	-11,568	-35%
LAKE REGION STATE COLLEGE	13,767	6,685	-7,083	-51%
WILLISTON STATE COLLEGE	7,867	4,364	-3,503	-45%
UNIVERSITY OF NORTH DAKOTA	349,916	162,936	-186,980	-53%
UND MEDICAL CENTER	45,235	21,539	-23,696	-52%
ND STATE UNIVERSITY	236,009	114,380	-121,629	-52%
ND STATE COLLEGE OF SCIENCE	28,354	11,791	-16,563	-58%
DICKINSON STATE UNIVERSITY	27,862	10,305	-17,557	-63%
MAYVILLE STATE UNIVERSITY	14,423	7,799	-6,624	-46%
MINOT STATE UNIVERSITY	35,893	18,568	-17,325	-48%
VALLEY CITY STATE UNIVERSITY	17,045	8,913	-8,132	-48%
DAKOTA COLLEGE AT BOTTINEAU	5,081	2,600	-2,481	-49%
ND FOREST SERVICE	1,147	743	-405	-35%
UPPER GREAT PLAINS TRANSPORTATION INSTITUTE	7,053	2,971	-4,082	-58%
NDSU EXTENSION SERVICE	7,560	3,342	-4,218	-56%
NORTHERN CROPS INSTITUTE	462	279	-183	-40%
NDSU MAIN RESEARCH STATION	12,755	7,334	-5,421	-42%
DICKINSON RESEARCH CENTER	282	0	-282	-100%
CENTRAL GRASSLANDS RESEARCH CENTER	284	93	-191	-67%
HETTINGER RESEARCH CENTER	382	279	-104	-27%
LANGDON RESEARCH CENTER	152	93	-59	-39%
NORTH CENTRAL RESEARCH CENTER	517	186	-332	-64%
WILLISTON RESEARCH CENTER	36	0	-36	
CARRINGTON RESEARCH CENTER	1,079	186	-893	-83%
AGRONOMY SEED FARM	328	186	-142	-43%
TOTAL AUXILIARY SERVICES / OFF BUDGET	847,087	407,478		

BOARDS AND COMMISSIONS:²				
Abstracters' Board of Examiners	0	0	0	

STATE OF NORTH DAKOTA
GENERAL LIABILITY
AGENCY ALLOCATION FOR BIENNIUM 2013-2015

AGENCY	GL ALLOCATION FOR 2011-2013	GL ALLOCATION FOR BIENNIUM 2013-2015 ¹	DIFFERENCE IN CONTRIBUTIONS	PERCENTAGE INCREASE
Accountancy, State Board of Public	1,438	1,362	-76	-5%
Addiction Counseling Examiners, Brd. of	1,438	1,051	-387	-27%
Architecture, State Board of	1,438	1,016	-421	-29%
Athletic Trainers, North Dakota Board of	0	0	0	
Audiology & Speech Language Pathology, Board of Examiners	1,438	1,016	-421	-29%
Barber Examiners, Board of	1,438	1,016	-421	-29%
Barley Council	1,438	1,189	-249	-17%
Beef Commission	1,438	1,276	-162	-11%
Chiropractic Examiners, State Board of	1,438	1,016	-421	-29%
Clinical Laboratory Practice, Board of	1,438	1,051	-387	-27%
Corn Council	1,438	1,189	-249	-17%
Cosmetology, State Board of	1,438	1,103	-335	-23%
Counselor Examiners, State Board of	1,438	1,016	-421	-29%
Dairy Promotion Commission	0	0	0	
Dental Examiners, Board of	1,438	1,016	-421	-29%
Dietetic Practice, Board of	1,438	1,016	-421	-29%
Dry Bean Council	1,438	1,189	-249	-17%
Dry Pea & Lentil Council	1,438	1,016	-421	
Education Standards & Practices Board	1,438	1,535	97	7%
Electrical Board, State	1,438	2,227	789	55%
Engineers & Land Surveyors, State Brd. of Registration for Prof	1,438	1,276	-162	-11%
Funeral Service, State Board of	1,438	1,016	-421	-29%
Hearing Aid Specialists, Board of	0	0	0	
Law Examiners, State Board of	1,438	1,103	-335	-23%
Massage, Board of	1,438	1,016	-421	
Marriage & Family Therapy Licensure Board, North Dakota	0	0	0	
Medical Examiners, State Board of	1,438	1,362	-76	-5%
Milk Marketing Board	1,438	1,276	-162	-11%
Nursing, State Board of	1,438	1,673	235	16%
Nursing Home Administrators, State Board of Examiners for	1,438	1,016	-421	-29%
Occupational Therapy Practice, Brd. of	1,438	1,051	-387	-27%

STATE OF NORTH DAKOTA
GENERAL LIABILITY
AGENCY ALLOCATION FOR BIENNIUM 2013-2015

AGENCY	GL ALLOCATION FOR 2011-2013	GL ALLOCATION FOR BIENNIUM 2013-2015 ¹	DIFFERENCE IN CONTRIBUTIONS	PERCENTAGE INCREASE
Oilseed Council	1,438	1,103	-335	-23%
Optometry, ND State Board of	1,438	1,016	-421	-29%
Pharmacy, State Board of	1,438	1,362	-76	-5%
Physical Therapists, State Examining Com	1,438	1,189	-249	-17%
Plumbing, State Board of	1,438	1,276	-162	-11%
Podiatry, Board of Registry	719	508	-211	-29%
Potato Council	1,438	1,016	-421	-29%
Private Investigative & Security Board	1,438	1,016	-421	-29%
Professional Soil Classifiers, Board	0	0	0	
Psychologist Examiners, State Board of	1,438	1,016	-421	-29%
Real Estate Appraiser Qualifications Brd.	1,438	1,103	-335	-23%
Real Estate Commission, ND	1,438	1,189	-249	-17%
Reflexology Board	0	0	0	
Respiratory Care, State Board of	1,438	1,051	-387	-27%
Social Work Examiners, ND Board of	1,438	1,051	-387	-27%
Soybean Council	1,438	1,362	-76	-5%
Tobacco Prevention & Control Advisory Committee	1,438	1,449	11	
Veterinary Medical Examiners, State Brd. of	1,438	1,016	-421	-29%
Water Well Contractors, Board of	719	508	-211	
Wheat Commission	1,438	1,449	11	1%
TOTAL BOARDS & COMMISSIONS	63,270	51,779		

Note: 1 Allocation based on proportion of total of forecast (proportion of Colum D for GL)

2 Boards & Commission allocation calculated using an annual base contribution plus FTE times a loss rate.

STATE OF NORTH DAKOTA
GENERAL LIABILITY
AGENCY ALLOCATION FOR BIENNIUM 2013-2015

AGENCY	GL ALLOCATION FOR 2011-2013	GL ALLOCATION FOR BIENNIUM 2013-2015 ¹	DIFFERENCE IN CONTRIBUTIONS	PERCENTAGE INCREASE
VEHICLE LIABILITY:				
Facility Management	327	190	-137	-42%
Attorney General	12,270	5,604	-6,666	-54%
Land Department	264	153	-111	-42%
Bismarck State College	355	380	25	7%
Lake Region State College	109	143	34	31%
Williston State College	136	79	-57	-42%
University of North Dakota	28,582	16,361	-12,221	-43%
North Dakota State University	45,852	26,284	-19,568	-43%
ND State College of Science	245	190	-55	-22%
Dickinson State University	1,131	652	-479	-42%
Mayville State University	300	174	-126	-42%
Valley City State University	82	48	-34	-41%
Dakota College at Bottineau	346	232	-114	-33%
School for the Deaf	191	111	-80	-42%
School for the Blind	27	16	-11	-41%
Health Department	27	185	158	585%
Developmental Center	273	158	-115	-42%
State Hospital	1,513	850	-663	-44%
Veterans Home	273	549	276	101%
Industrial Commission	264	153	-111	-42%
Public Service Commission	264	169	-95	-36%
ND Mill & Elevator	1,131	652	-479	-42%
Highway Patrol	319	0	-319	-100%
Department of Corrections & Rehab	537	111	-426	-79%
DOCR - Pen	-	153	153	-
DOCR- Youth Correctional Center	164	111	-53	-32%
DOCR - Parole & Probation	27	0	-27	-100%
DOCR - James River Correctional Center	27	16	-11	-41%
Adjutant General	4,958	1,473	-3,485	-70%
Department of Agriculture	264	153	-111	-42%

STATE OF NORTH DAKOTA
GENERAL LIABILITY
AGENCY ALLOCATION FOR BIENNIUM 2013-2015

AGENCY	GL ALLOCATION FOR 2011-2013	GL ALLOCATION FOR BIENNIUM 2013-2015 ¹	DIFFERENCE IN CONTRIBUTIONS	PERCENTAGE INCREASE
State Fair	300	602	302	101%
Historical Society	136	95	-41	-30%
Game & Fish Department	25,240	13,828	-11,412	-45%
Parks & Recreation	11,359	5,720	-5,639	-50%
Water Commission	555	322	-233	-42%
Department of Transportation - State Fleet	1,033,937	521,251	-512,686	-50%
Department of Transportation	13,010	7,002	-6,008	-46%
TOTAL VEHICLE LIABILITY	1,184,795	604,170		



North Dakota Insurance Department

Adam Hamm, Commissioner

March 29, 2012

Lori Anderson
Office of Management and Budget
600 East Boulevard
Dept. 110
Bismarck, ND 58505-3230

Dear Ms. Anderson:

Pursuant to a February 6, 2012 request from Sheila Peterson, Director of Fiscal Management, Office of Management and Budget, the State Fire and Tornado Fund (Fund) recommends the following for all policyholders.

First, all policyholders should assess the change in the value of existing property. Based on last year and the current year's claims frequency and severity trend for the Fund, the current trends in the national commercial property reinsurance market and construction cost trends for 2012, the Fund anticipates a flat to four percent upward trend in rates for the July 1, 2012 policy year.

Once the property values have been adjusted, the Fund recommends policyholders budget for a minimum five percent increase for each policy year of the 2013-15 biennium to account for appreciating property values, the potential for a catastrophic losses, increased reinsurance costs, and the potential for minimal to flat investment earnings. However, predicting how the property insurance market will react two years in advance of a policy period is impossible. One catastrophic event locally, regionally or nationally could completely change the current outlook. Additionally, the type of construction, materials and location could make the adjustment percentage larger or smaller. Policyholders are encouraged to consider this carefully.

In addition, each agency needs to consider whether they will be purchasing additional personal property, constructing new structures or purchasing building and/or outdoor property to comply with any new mandates. These additional asset values need to be added in before they budget in the percentage increase. It is also a good time to remind policyholders that any new construction projects may indicate a need for additional coverage not offered by the Fund. Any of this type of coverage should be budgeted for separately from the Fund rates.

Sincerely,

A handwritten signature in blue ink, appearing to read "J. Bitz", with a long horizontal flourish extending to the right.

Jeff R. Bitz
Administrator, State Fire and Tornado Fund

**NORTH DAKOTA DEPARTMENT OF TRANSPORTATION
STATE FLEET SERVICES
BUDGET GUIDELINES COMPARISON
2011-13 and 2013-15 BIENNIUMS**

DESCRIPTION	GROUP NO.	RATE		REPLACEMENT RATE		MILE/HOUR RATE	
		2011-13	2013-15	2011-13	2013-15	2011-13	2013-15
Mini Pass. Van	1	0.490	0.580	0.01	0.03	0.500	0.610
Sedan/Wagon	2	0.360	0.440	0.01	0.03	0.370	0.470
Light Pickup/Cargo Van/Full-Size Utility	3	0.580	0.710	0.02	0.02	0.600	0.730
Heavy Pickup/Van/Full-Size Utility	4	0.680	0.850	0.02	0.02	0.700	0.870
Highway Patrol	7	0.590	0.710	0.02	0.03	0.610	0.740
Game Enforcement/Special	9	0.520	0.630	0.01	0.02	0.530	0.650
Facility Service Vehicle	12	1.390	1.580	0.02	0.03	1.410	1.610
Compact Utility/All	13	0.560	0.610	0.02	0.01	0.580	0.620
Miscellaneous Truck/Mid-Size Bus	18	46.000	61.000	5.00	5.00	51.000	66.000
Distributor Truck	19	45.000	75.000	25.00	5.00	70.000	80.000
Sign Truck/Garbage Truck	20	28.000	40.000	10.00	10.00	38.000	50.000
Tandem Axle Truck/All	22	57.000	80.000	15.00	15.00	72.000	95.000
Truck Tractor	23	43.000	64.000	10.00	10.00	53.000	74.000
Rotary Snowplow	24	95.000	100.000	5.00	0.00	100.000	100.000
Motor Coach	26	105.000	150.000	10.00	27.00	115.000	177.000
Water Commission Truck	27	44.000	42.000	0.000	0.000	44.000	42.000
Lineworker Truck	29	21.000	21.000	25.00	15.00	46.000	36.000
Shuttle Bus	30	26.000	35.000	5.00	5.00	31.000	40.000
Fuel Truck	31	8.000	8.000	6.50	5.00	14.500	13.000
Drill Truck	32	93.000	75.000	0.00	0.00	93.000	75.000

Buildings and Infrastructure

As part of the capital budget process, each agency must submit a list of all buildings and infrastructure. This inventory list is then applied to industry formulas that calculate how much should be spent to maintain the state's building and infrastructure assets. The remainder of this section provides information on the building repair formula and the infrastructure repair formula.

These formulas should be used as a guide by state agencies in their budget requests and will be used by the Office of Management and Budget as it formulates the executive recommendation.

In January, the current inventory of buildings and infrastructure is sent to each agency along with instructions on updating the inventory lists.

Note: The formulas outlined below are based on annual needs and must be doubled to meet North Dakota's biennial budget period.

Extraordinary Repairs - Buildings

Formulas are generally used to calculate the cost of adequately maintaining buildings. The formula selected for use in North Dakota is generally applicable, simple to apply, easy to understand, self-adjusting, and reliable.

The formula is based on the following premises:

1. The formula reflects current building valuation.
2. The formula recognizes that as a general policy, fewer resources should be directed to building renewal than the cost of building replacement.
3. The formula recognizes that older buildings require proportionally more repair funds than do newer buildings.
4. The formula is applied to an entire facility system in an actuarial manner, generating a pool of funds to be used on extraordinary repairs.

Building Formula

The annual extraordinary repairs formula for buildings is as follows (Building Replacement Value = BRV):

Buildings 5 years old or older at mid-year of biennium
(BRV) x 2% = Formula Amount

Buildings less than 5 years old = 0

Building Replacement Value

The North Dakota Century Code requires that state buildings built after 1939 are insured at replacement value. Agencies should utilize the building's insured value as the building value factor (BRV). All state-owned buildings are insured through the Fire and Tornado Fund.

Any difference between the insured value and the building value used in the formula must be documented by the agency and approved in writing by the Office of Management and Budget prior to final submission of the capital budget inventory.

Building Age Factor

The building age is determined by subtracting the year a building was built or extensively renovated from 2014, the mid-year in the 2013-15 biennium. If a building was built or renovated in 1953, the building age factor is 61 (2014 minus 1953).

Extraordinary Repairs - Infrastructure

Infrastructure is defined as a structure outside of and apart from a building, but necessary to the functioning of the building. Examples of infrastructure include water and sewer lines, electrical lines, parking lots, sidewalks and roads.

Recognizing that formulas based on building value would not provide adequate funding for infrastructure needs, the following formula is used in calculating costs of extraordinary repairs to infrastructure.

Infrastructure Formula

The annual extraordinary repairs formula for infrastructure is as follows:

$$P \times R = \text{Formula Amount.}$$

P = Infrastructure renewal percentage.

R = Infrastructure replacement value (per unit value times the number of units).

Infrastructure Renewal Percentage

The infrastructure renewal percentage is the straight-line depreciation over the normal life of the item. For example, the infrastructure renewal percentage for an item with a 20-year normal life is five percent.

Infrastructure Replacement Value

Infrastructure will be valued at replacement cost. Expertise from the Facility Management Division of OMB was used to determine unit replacement costs and parameters applicable to the valuation of the following types of infrastructure:

Code	Description	Rate	Unit	Life
Parking Lot				
1001	Parking Lot: 3" Asphalt Concrete	2.18	sq ft	20
1002	Parking Lot: 4" Asphalt Concrete	3.47	sq ft	25
1003	Parking Lot: 5" Asphalt Concrete	4.17	sq ft	25
1004	Parking Lot: 6" Asphalt Concrete	5.13	sq ft	30
1005	Parking Lot: 8" Asphalt Concrete	5.30	sq ft	35
1006	Parking Lot: 10" Asphalt Concrete	6.04	sq ft	35
1009	Parking Lot: 4" Reinforced Concrete	4.36	sq ft	35
1010	Parking Lot: 6" Concrete	5.57	sq ft	30
1011	Parking Lot: 7" Concrete	5.93	sq ft	30
1012	Parking Lot: 8" Concrete	6.28	sq ft	35
1015	Parking Lot: 6" Reinforced Concrete	2.83	sq ft	35
1020	Parking Lot: Curb and Gutter	19.00	lf	30
1030	Parking Lot: Catch Basins - Casting Only	1,030.00	ea	30
1031	Parking Lot: Catch Basins - With Manhole	7,630.00	ea	30
1040	Parking Lot: Gravel 6"	0.44	sq ft	20
1041	Parking Lot: Gravel 8"	3.65	sq ft	20
1042	Parking Lot: Gravel 12"	0.87	sq ft	20
Storm Sewer				
1101	Storm Sewer: 6" Poly Vinyl Chloride	91.00	ft	60
1103	Storm Sewer: 8" Poly Vinyl Chloride	106.00	ft	60

Code	Description	Rate	Unit	Life
1104	Storm Sewer: 10" Poly Vinyl Chloride	120.00	ft	60
1105	Storm Sewer: 12" Poly Vinyl Chloride	77.00	ft	60
1106	Storm Sewer: 15" Poly Vinyl Chloride	31.00	ft	60
1107	Storm Sewer: 21" Poly Vinyl Chloride	37.00	ft	60
1108	Storm Sewer: 24" Poly Vinyl Chloride	49.00	ft	60
1109	Storm Sewer: 30" Poly Vinyl Chloride	71.00	ft	60
1110	Storm Sewer: 12" Reinforced Concrete Pipe	118.00	ft	60
1111	Storm Sewer: 18" Reinforced Concrete Pipe	153.00	ft	60
1112	Storm Sewer: 24" Reinforced Concrete Pipe	251.00	ft	60
1113	Storm Sewer: 36" Reinforced Concrete Pipe	203.00	ft	60
1114	Storm Sewer: 48" Reinforced Concrete Pipe	276.00	ft	60
1115	Storm Sewer: 60" Reinforced Concrete Pipe	324.00	ft	60
1116	Storm Sewer: 15" Reinforced Concrete Pipe	134.00	ft	60
1117	Storm Sewer: 21" Reinforced Concrete Pipe	188.00	ft	60
1119	Storm Sewer: 30" Reinforced Concrete Pipe (uncased bore)	357.00	ft	60
1120	Storm Sewer: (metal culvert)	13.91	ft	60
1125	Storm Sewer: 6" Area Drain	10.22	ft	60
1130	Storm Sewer: 27" Poly Vinyl Chloride	60.00	ft	60
Water Main				
1201	Water Main: 2" Copper	28.71	ft	50
1202	Water Main: 3/4" Poly Vinyl Chloride	69.00	ft	35
1203	Water Main: 1" Poly Vinyl Chloride	69.00	ft	35
1204	Water Main: 1-1/4" - 1-1/2" Poly Vinyl Chloride	69.00	ft	35
1205	Water Main: 2" Poly Vinyl Chloride	69.00	ft	35
1206	Water Main: 3" Poly Vinyl Chloride	63.00	ft	35
1210	Water Main: 4" Poly Vinyl Chloride	63.00	ft	35
1211	Water Main: 6" Poly Vinyl Chloride	82.15	ft	35
1212	Water Main: 8" Poly Vinyl Chloride	84.53	ft	35
1213	Water Main: 10" Poly Vinyl Chloride	86.00	ft	35
1214	Water Main: 12" Poly Vinyl Chloride	96.00	ft	35
1215	Water Main: 16" Poly Vinyl Chloride	120.00	ft	35
1220	Water Main: Underground Chilled - 6"	109.00	lf	35
1221	Water Main: Underground Chilled - 8"	120.00	lf	35
1229	Water Main: 3/4" HDPE	3.82	lf	35
1230	Water Main: 1" HDPE	5.31	ft	35
1231	Water Main: 2" HDPE	8.33	ft	35
1232	Water Main: 3" HDPE	9.77	ft	35
1240	Water Main: 14" HDPE	25.00	ft	35
Sanitary Sewer				
1289	Sanitary Sewer 2" Poly Vinyl Chloride	8.16	lf	40
1290	Sanitary Sewer: 4" Poly Vinyl Chloride	131.00	ft	40
1300	Sanitary Sewer: 5" Poly Vinyl Chloride	131.00	ft	40
1301	Sanitary Sewer: 6" Poly Vinyl Chloride	131.00	ft	40
1302	Sanitary Sewer: 8" Poly Vinyl Chloride	146.00	ft	40
1303	Sanitary Sewer: 10" Poly Vinyl Chloride	163.63	ft	40
1304	Sanitary Sewer: 12" Poly Vinyl Chloride	170.00	ft	40
1305	Sanitary Sewer: 14" Poly Vinyl Chloride	195.00	ft	40
1306	Sanitary Sewer: 16" Poly Vinyl Chloride	215.00	ft	40
1307	Sanitary Sewer: 18" Poly Vinyl Chloride	228.00	ft	40
1308	Sanitary Sewer: 15" Poly Vinyl Chloride	203.00	ft	40
1311	Sanitary Sewer: 10" HDPE	225.00	ft	40
Electrical				
1401	Electrical: Conduit	85.00	ft	25
1402	Electrical: Direct Buried	71.16	ft	20
1405	Electrical: Overhead	12.38	ft	25

Code	Description	Rate	Unit	Life
Steamline				
1501	Steamline; Direct Burial: 2"	199.73	ft	25
1502	Steamline; Direct Burial: 3"	213.90	ft	25
1503	Steamline; Direct Burial: 4"	243.33	ft	25
1504	Steamline; Direct Burial: 6"	328.35	ft	25
1505	Steamline; Direct Burial: 8"	386.12	ft	25
1506	Steamline; Direct Burial: 10"	442.80	ft	25
1510	Steamline; Direct Burial: 5"	231.34	ft	25
1520	Steamline; Direct Burial 1-1/2"	189.92	ft	25
1522	Steamline; Direct Burial 2-1/2"	273.00	ft	25
1524	Steamline; Direct Burial 12"	501.00	ft	25
1526	Steamline; Direct Burial 14"	557.25	ft	25
1528	Steamline; Direct Burial 16"	510.00	ft	25
1529	Steamline; Direct Burial 18"	648.00	ft	25
Condensate				
1600	Condensate, Direct Burial: 1"	152.00	ft	10
1601	Condensate, Direct Burial: 2" and 2-1/2"	160.00	ft	10
1602	Condensate, Direct Burial: 3"	175.00	ft	10
1603	Condensate, Direct Burial: 6" (includes vault)	287.00	ft	10
1604	Condensate, Direct Burial: 4"	204.00	ft	10
1611	Condensate, Direct Burial: 8"	338.00	ft	10
Utility Tunnels				
1701	Utility Tunnels, W/O Steamlines: 4' X 4'	267.00	ft	60
1702	Utility Tunnels, W/O Steamlines: 4' X 6'	333.00	ft	60
1703	Utility Tunnels, W/O Steamlines: 5' X 7'	433.00	ft	60
1801	Utility Tunnels, with Steam & Condensate Lines: 4' X 4'	570.00	ft	40
1802	Utility Tunnels, with Steam & Condensate Lines: 4' X 6'	635.00	ft	40
1803	Utility Tunnels, with Steam & Condensate Lines: 5' X 7'	736.00	ft	40
1805	Utility Tunnels, with Steam & Condensate Lines: 7' X 7'	981.00	ft	40
1806	Utility Tunnels, with Steam & Condensate Lines: 8' X 7'	1,008.00	ft	40
Gas Main				
1901	Gas Mains: 2" HP Poly Vinyl Chloride	35.32	ft	35
1902	Gas Mains: 3" HP Poly Vinyl Chloride	38.00	ft	35
1910	Gas Mains: 4" Steel	44.00	ft	35
Telecom				
2000	Telecom: Telephone Line	34,900.00	ea	25
2001	Telecom: Main Conduit Ductbank - Fiber Optic - 96&144 Strand	33.16	ft	25
2002	Telecom: Main Conduit Ductbank - Copper, 1800 pair	66.75	ft	25
2003	Telecom: Conduit Ductbank, 12 strand MM fiber, 12 strand SM fiber, 200 pro cop	29.54	ft	25
2004	Telecom: Conduit System	47.67	ft	25
2005	Telecom: 12 Strand SM Fiber	19.08	ft	25
2006	Telecom: 2" Conduit - 12 Strand SM Fiber	10.71	ft	25
2007	Telecom: 4" Conduit - 12 Strand SM Fiber	10.91	ft	25
2008	Telecom: 4" Conduit - 24 Strand SM Fiber	15.81	ft	25
2010	Telecom: Conduit Ductbank: Trunk Line - Copper, 600 pair & fiber	78.74	ft	25
2011	Telecom: Conduit Ductbank: Trunk Line - Copper, 300 pair & fiber	74.13	ft	25
2012	Telecom: 25 Pair Copper Cable	9.00	ft	25
2013	Telecom: 50 Pair Copper Cable	15.26	ft	25
2014	Telecom: 200 Pair Copper Cable	27.25	ft	25
2020	Telecom: Conduit Ductbank: Trunk Line - Copper, 12-100 pair	22.62	ft	25
2030	Telecom: Aerial Cable Plant - Copper	5.45	ft	25
2040	Telecom: Broadband Coax Cable - .825 Coax (Back bone)	6.64	ft	25
2041	Telecom: Broadband Coax Cable - .625 Coax (Back bone to bldg)	5.19	ft	25
2045	Fibercable - Singlemode	4.58	ft	25

Code	Description	Rate	Unit	Life
2050	System 7	10.90	ft	25
2055	Deltanet	15.43	ft	25
Sidewalk				
2070	Sidewalk: 3" Asphalt	3.10	sq ft	20
2100	Sidewalk: 4" Reinforced Concrete - 6' wide	10.90	sq ft	20
2101	Sidewalk: 4" Reinforced Concrete	2.88	sq ft	25
2102	Sidewalk: 5" Reinforced Concrete	2.89	sq ft	30
2103	Sidewalk: 6" Reinforced Concrete	5.12	sq ft	30
2110	Sidewalk: Patio Brick	5.45	sq ft	25
2111	Sidewalk: Patio Brick with 3" Concrete Base	11.00	sq ft	30
2113	Sidewalk: Stone Walkway	6.00	sq ft	40
2125	Boardwalk	20.17	ft	5
2130	Trail: 4' Wide	4.49	lf	25
2140	Trail: 10' Wide	5.58	lf	25
2141	Trail: 10' Wide - Asphalt	26.16	lf	30
Lighting				
2201	Lighting: 30' Pole	5,301.00	pole	35
2202	Lighting: 75' Pole	10,410.00	pole	35
2203	Lighting: 100' Pole	33,800.00	pole	20
2204	Lighting: Walkway 15'	2,300.00	ea	35
2206	Lighting 20' Pole	3,270.00	ea	35
2210	Lighting: 12' Pole	1,500.00	ea	35
2211	Lighting: On Building	872.00	ea	35
2213	Lighting: Hi-Mast 40'	21,310.00	ea	35
Razor Wire				
2301	Razor Wire: 32"	13.00	ft	15
Streets & Roads				
2350	Streets & Roads: 16' Wide (no curbs) & 6" Gravel Base - Auto 6" A.C.	120.00	ft	20
2355	Streets & Roads: 20' Wide (no curbs) & 6" Gravel Base - Auto 6" A.C.	135.00	ft	20
2360	Streets & Roads: 26' Wide (no curbs) & 6" Gravel Base - Auto 6" A.C.	158.50	ft	20
2365	Streets & Roads: 16' Wide (curb one-side) & 6" Gravel Base - Auto 6" A.C.	126.66	ft	20
2370	Streets & Roads: 24' Wide (w/ curbs) & 6" Gravel Base - Auto 6" A.C.	152.00	ft	20
2401	Streets & Roads: 26' Wide (w/ 4 Curbs) & 6" Gravel Base - Auto 8" Concrete	184.00	ft	25
2402	Streets & Roads: 26' Wide (w/ 4 Curbs) & 6" Gravel Base - Truck 12" Concrete	291.00	ft	25
2408	Streets & Roads: 30' wide (no curbs)+6" Gravel Base - Auto 8" Concrete	170.00	ft	25
2410	Streets & Roads: 30' Wide (w/ 2 Curbs) & 6" Gravel Base - Auto 8" Concrete	200.00	ft	25
2411	Streets & Roads: 30' Wide (w/ 2 Curbs) & 6" Gravel Base - Truck 12" Concrete	321.00	ft	25
2420	Streets & Roads: 40' Wide (w/ 4 Curbs) & 6" Gravel Base - Auto 8" Concrete	271.00	ft	25
2421	Streets & Roads: 40' Wide (w/ 4 Curbs) & 6" Gravel Base - Truck 12" Concrete	435.00	ft	25
2430	Streets & Roads: 40' Wide (w/ 2 Curbs) & 6" Gravel Base - Auto 8" Concrete	261.00	ft	25
2431	Streets & Roads: 40' Wide (w/ 2 Curbs) & 6" Gravel Base - Truck 12" Concrete	424.00	ft	25
2432	Streets & Roads: 58' Wide (w/2 Curbs) & 6" Gravel Base-Auto 8" Concrete	254.00	ft	25
2440	Streets & Roads: 2 Lane Gravel	35.92	ft	25
2441	Streets & Roads: 1 Lane Gravel	17.96	ft	25
2450	Railroad Tracks	35.00	Ft	50
Fencing				

Code	Description	Rate	Unit	Life
2501	Fencing: Barbwire, 3 Strand	4.36	ft	10
2505	Fencing: 3' Chain Link	7.63	ft	20
2508	Fencing: 9' Chain Link	20.00	ft	20
2510	Fencing: 6' Chain Link	11.00	ft	20
2511	Fencing: 8' Chain Link	26.00	ft	20
2512	Fencing: 16' Chain Link	104.00	ft	20
2513	Fencing: 24' Chain Link	158.00	ft	20
2514	Fencing: 12' Chain Link	61.00	ft	20
2515	Fencing: 20' Chain Link	120.00	ft	20
2516	Fencing: 10' Chain Link	12.00	ft	20
2517	Fencing: 14' Chain Link	28.34	ft	20
2518	Fencing: 10' Chain Link Electrified Security	38.70	ft	30
2520	Fencing: 6' Wood	20.17	ft	20
2521	Fencing: 8' Wood	29.10	ft	20
2530	Ornamental Rail: 3'-6"	106.00	ft	50
2535	Fencing: 6' Steel	63.50	ft	30
2541	Fencing: 6' PVC	17.80	ft	20
2550	Barrier Posts	33.00	ea	20
Poles				
2590	Flag Pole - 18'	273.00	ea	20
2600	Flag Pole - 30'	491.00	ea	20
Misc.				
2601	Tennis Courts	4.71	sq ft	15
2602	Retaining Wall: 16' High	490.00	ln ft	25
2603	Running Tracks	3.24	sq ft	15
2604	Retaining Wall	131.00	ft	30
2605	Bleachers, 100 Person Capacity	5,203.00	ea	30
2606	100' Communication Tower	38,000.00	ea	25
2650	Walk Tunnels	491.00	ft	60
2655	Johnstone Skywalk	1,800.00	ft	60
2660	CAS Skywalks	3,241.00	ft	60
Water Wells				
2700	Irrigation Wells	9,224.00	ea	25
2703	Water Wells	9,549.00	ea	25
Irrigation				
2704	Underground Sprinkler Systems	3.00	sqyd	15
2706	Water Wells - 25'	13.08	ft	25
2708	Irrigation Lines (PVC 4")	2.73	ln ft	25
Septic Systems				
2710	Septic Systems	2,045.00	ea	25
2715	Septic Tank (1,000 gal)	763.00	gal	25
2716	Septic Tank: (2,500 gal)	3,488.00	gal	25
Sewer				
2720	Sewer Lift Station - Small	5,450.00	ea	50
2721	Sewer Lift Station - Medium	21,800.00	ea	50
2722	Sewer Lift Station - Large	32,700.00	ea	50
Lagoon				
2730	Lagoon - 2 Cell	196,000.00	ea	50
2731	Lagoon - 3 Cell	245,000.00	ea	50
2750	Landscape (block structure and block edging)	3,270.00	ea	50
Hydrants				
2800	Hydrants - Fire	3,270.00	ea	40
2803	Hydrants - Metal (10"x39")	218.00	ea	40
Ball				
2810	Basketball Goals	491.00	ea	10

Code	Description	Rate	Unit	Life
2815	Softball Backstop	1,840.00	ea	30
Shelters				
2820	Picnic Shelter - Small	3,270.00	ea	25
2825	Nursery Shade Shelter	40,763.00	ea	30
2826	Stone Shelter	21,800.00	ea	60
Tanks				
2849	Tanks: Above Ground (5,200 gal)	23,800.00	ea	30
2850	Tanks: Above Ground (300 gal)	981.00	ea	30
2851	Tanks: Above Ground (10,000 gal)	36,200.00	ea	30
2852	Tanks: Above Ground (500 gal)	4,197.00	ea	30
2853	Tanks: Above Ground (21,000 gal)	59,500.00	ea	30
2854	Tanks: Above Ground (1,000 gal)	6,650.00	ea	30
2855	Tanks: Underground (2,500 gal)	3,161.00	ea	30
2856	Tanks: Propane (1,000 gal)	1,744.00	ea	30
2857	Tanks: Underground (10,000 gal)	10,900.00	ea	30
2858	Tanks: (6,350 gal)	8,230.00	ea	30
2859	Tanks: (19,100 gal)	21,800.00	ea	30
2860	Tanks: Propane (500 gal)	1,635.00	ea	30
2861	Tanks: Propane (250 gal)	818.00	ea	30
2862	Tanks: Propane (80 gal)	262.00	ea	30
Boating				
2900	Riprap Marina/Boat Ramp	26,160.00	ea	50
2901	Breakwater	10,900.00	ea	50
2910	Boat Ramp: Cement	2,400.00	ea	25
2920	Docks: Steel	46.36	sq ft	30
2922	Docks: Floating	27.34	sq ft	20
2924	Docks: Marina	44.62	sq ft	50
Radar				
2950	Radar Pedestals	26,200.00	ea	25
2955	Radar Domes: 12" Fiberglass	10,900.00	ea	25
Bridges				
3000	Bridges: Wooden Foot	2,725.00	ea	25
3001	Bridges: Walking	2,725.00	ea	25
3005	Bridges: Wood/Metal	21,800.00	ea	25
3015	Bridges: Vehicle	458,000.00	ea	25
Manholes				
3200	Manholes	1,262.00	ea	60
Utility Vault				
3220	Utility Vault: 10' X 12' X 7'	6,825.00	ea	50
Transformers				
3900	Transformers - 3 KVA	965.00	ea	30
4000	Transformers - 10 KVA	2,050.00	ea	30
4001	Transformers - 15 KVA	2,425.00	ea	30
4003	Transformers - 25 KVA	3,125.00	ea	30
4004	Transformers - 45 KVA	4,339.00	ea	30
4006	Transformers - 50 KVA	4,675.00	ea	30
4007	Transformers - 75 KVA	5,775.00	ea	30
4008	Transformers - 112 KVA	5,275.00	ea	30
4009	Transformers - 150 KVA	6,425.00	ea	30
4011	Transformers - 225 KVA	8,625.00	ea	30
4012	Transformers - 300 KVA	10,700.00	ea	30
4020	Transformers - 500 KVA	16,300.00	ea	30
4022	Transformers - 750 KVA	27,000.00	ea	30
4025	Transformers - 1000 KVA	40,495.00	ea	30
4030	Transformers - 2500 KVA	128,718.00	ea	30

Code	Description	Rate	Unit	Life
4100	Transformers, Wet - 3.5 KVA	1,330.00	ea	30
4105	Transformers, Wet - 75 KVA	6,500.00	ea	30
4110	Transformers, Wet - 150 KVA	13,300.00	ea	30
4120	Transformers, Wet - 300 KVA	16,900.00	ea	30
4130	Transformers, Wet - 750 KVA	28,200.00	ea	30
4150	Transformers, Wet - 1500 KVA	40,900.00	ea	30
Security				
5000	Minot District Door Access System	16,703.00	ea	30
5001	Apple Creek RA West-Security	9,372.00	ea	30
5002	Apple Creek RA East-Security	9,802.00	ea	30
5003	Beach Visitor Center-Security	16,040.00	ea	30
5004	Oriska RA Security	9,770.00	ea	30

The infrastructure cost list represents an effort to accurately assign replacement costs to infrastructure items throughout the state. These costs were arrived at using recent bid tabulations, information from several city engineers, estimates from consulting engineers, and costs from various state agencies. This list is not all-inclusive, but includes the majority of items that will be found on state properties.

The cost list is meant to assign a replacement value to infrastructure, and will be used for formula budgeting purposes. Actual costs of a replacement project will differ for each case; these numbers are for formula budgeting purposes only. The costs do not take into account variations in building code requirements. The following paragraphs describe each category, and provide information on how the numbers should be applied.

Parking Lots: Parking lot value is calculated on a per square foot basis, applying the appropriate unit cost for the material used. Catch basins and curb and gutter are separated out, since many lots have islands or other structures that need to be accounted for. The unit costs include site preparation on virgin soil, and do not take into account the removal or relocation of utilities, lights, or existing concrete and asphalt.

Storm Sewer: Storm sewer is calculated by the lineal foot. Catch basins and access holes are included in the per foot cost. Standard sizes are used on this list, as opposed to listing every possible size. For replacement cost purposes, if the size currently used doesn't appear on the list, use the next larger standard size. This was done to keep the list short, and assumes that a replacement would also increase capacity. Excavation is based on virgin soil, and does not include repairs to streets or relocating utilities.

Water Main and Feed Lines: Water lines are calculated on a per lineal foot basis, from the building foundation to the city connection. If the city owns the line from the main to the curb stop/shut-off, it should not be counted. Again, standard sizes were used; use the next larger size if currently used lines fall between the standard sizes. It is assumed that most replacement would be done with PVC piping. Excavation is based on virgin soil.

Sanitary Sewer: Sanitary sewers are calculated on a per lineal foot basis, with the access holes being included in the cost. Standard sizes were again used, with the assumption being made that replacement would be done with PVC. Excavation is based on virgin soil. Major structures such as lift stations and lagoon pump houses should be considered as buildings, with the pumps and controls being fixed equipment. Septic systems are considered to be building plumbing.

Electrical: This category deals with high voltage transmission lines, transformers and high voltage switch gear considered fixed equipment. Lines are calculated on a per lineal foot basis. Typical conduit installation consists of three 4" PVC conduits containing conductors, with the conduits being encased in concrete underground. Direct buried lines are simply trenched-in conductors. Excavation is based on virgin soil. Overhead lines should be considered at the conduit price, as the price is nearly the same, and most overhead replacements are going underground.

Steam Line, Direct Buried: Direct buried lines are encased in a conduit and are calculated on a per lineal foot basis. The cost is based on virgin soil and does not take into account the removal

of the existing line. Standard sizes were used as before, and the cost of access structures is included.

Condensate, Direct Buried: Same considerations as steam line.

Utility Tunnels: Tunnels are calculated on a per lineal foot basis, applying the unit cost for the appropriate size of tunnel. Tunnels may or may not contain steam and condensate lines, or other utilities. For steam tunnels, a standard 6" size was used for both lines, with uni-strut pipe support structure being used. The 6" pipe size represents an average, since there are combinations of sizes too numerous to list for this purpose. The access holes, expansion joints, and coffin boxes are included in the per foot cost.

Gas Mains: Gas mains are calculated on a per lineal foot basis, with unit costs for 2" and 3" high-pressure PVC, and 4" steel as the standard sizes. Excavation is based on virgin soil, and meters are not included in the cost.

Telecom: This category covers the lines outside of buildings, up to the building entrance terminal. The lines are categorized by function, with the first category being the backbone. The trunk lines are broken down based on whether they serve academic or housing buildings. Aerial cable and broadband coax are also separated. Any components inside of the buildings are not counted as infrastructure, and should be included in the building valuation. All costs are calculated on a per lineal foot basis, with access structures included in the cost.

Sidewalk: Sidewalks are calculated on a per square foot basis, depending on the concrete thickness. Patio block is categorized separately. Curb cuts for handicapped access are not included in the costs.

Lighting: This section deals with exterior site lighting, which is on a replacement basis to include the light fixtures. The 30' and 75' poles are standard, street or parking lot lighting. "On Building" refers to light fixtures on building exterior walls or roofs that are used for site or security lighting. Walkway lights are typically 10'-15' tall, and are installed along sidewalks. The Hi-Mast is an omni-directional light pole used to illuminate parking lots or other large areas. All costs are per pole or fixture.

Razor Wire: Standard concertina type security wire, calculated on a per foot basis.

Streets and Roads: Streets and roads are calculated on a per lineal foot basis, using the factor for the appropriate type of road. Standard types were used; use the type that would be used in replacing existing roadways. Costs include removal of old street, but do not include catch basins or access holes. Curb and gutter are also included, as is the re-connection with existing sidewalks (ramped).

Fencing: Calculate by the lineal foot for each type. Includes the fencing and the posts.

Miscellaneous Items:

Tennis courts: calculate by square footage.

Running tracks: calculate by square footage, includes track markings.

Retaining walls: calculate by the lineal foot.

Bleachers, per 100-person section: for fixed athletic seating outdoor,
Communication Tower: calculate per tower.
Walk tunnels, Johnston Skywalk, and CAS Skywalk: calculate by the foot.

Flag Poles, Water Wells, Septic Systems, Lagoons, Hydrants, Basketball/Softball items, Shelters, Tanks, Boating, Radar items, Bridges, and Manholes: Calculate by each.

Irrigation:

Irrigation wells: calculate by each.
Underground sprinklers: calculate by square yardage of grounds served by the system.
Irrigation lines: calculate by lineal foot.

Fringe Benefit Codes

Health Insurance Codes

P10101	DAKPPO	Dakota Preferred Provider Organization 886.62
P10108	DAKHDH	Dakota Plan High Deductible Health Plan
P10107	TEMP02	Dakota Plan PPO/Basic-PT/Temp (premium paid by employer)
NFED	FED	Federal Employees within State system
HEFD1	HEFD1	Higher Ed Federal 105 – 897.76
HEFD2	HEFD2	Higher Ed Federal 104 – 402.46
HEFD3	HEFD3	Higher Ed Federal 315 – 632.60
NHE2	HE2	Alternative Health Benefits-Only Higher Education – 443.31
NHE3	HE3	Alternative Health Benefits-Only Higher Education – 295.54

FICA, Unemployment, Medicare, Life Insurance, and Employee Assistance Program

There is only one selection in the drop down for each of these fields. It is required that all positions include the selection that is available.

Retirement Codes

P50	HE – TIAA 0-2 yrs	6.5%
P52	HE – TIAA 3-10 yrs	11.5%
P54	HE – TIAA 11+ yrs	12.0%
P58	HE – Fed CSRS	7.0%
P70	HE – Fed FERS	16.90%
P70101	HPERS-Highway Patrol	23.84%
P70102	PERS – Judges	21.66%
P70103	NGSFF-Nat. Guard Security Fire Fighters	11.64%
P70104	PERS-Regular Employees	11.26%
P70106	DPI Retirement Plan	11.26%
P70107	Career and Technical Education	13.11%
P70108	Law Enforcement Retirement Plan	15.45%
P7A101	DCPLAN-Defined Contribution Plan	11.26%
P7C101	JOBSVC-Job Service Retirement Plan	4.00%
S7B102	TFFR-Teachers Fund For Retirement	14.75%
		(14.75% through June 30, 2014; 16.75% July 1, 2014-June 30, 2015)
S7B102	TFFR for Retirees	14.75%
		(14.75% through June 30, 2014; 16.75% July 1, 2014-June 30, 2015)

Workers Compensation

Select from the drop down menu that includes a list of Workers Comp codes.

2011-13 LEGISLATIVELY AUTHORIZED AND SPECIAL SESSION

Department	Notes	2011-13 Legislatively Authorized FTE	2011-13 Special Session FTE	2011-13 Total FTE
<u>General Government</u>				
<i>Executive Branch</i>				
101 Office of the Governor		18.00		18.00
108 Office of the Secretary of State		28.00		28.00
110 Office of Management and Budget		131.50		131.50
112 Information Technology Department		326.30	10.00	336.30
117 Office of the State Auditor		50.80		50.80
120 Office of the State Treasurer		7.00		7.00
125 Office of the Attorney General		204.00		204.00
127 Office of the State Tax Commissioner		134.00		134.00
140 Office of Administrative Hearings		5.00		5.00
188 Commission on Legal Counsel of Indigents		30.00		30.00
190 Retirement and Investment Office		18.00		18.00
192 Public Employees Retirement System		33.00		33.00
Total Executive Branch		985.60	10.00	995.60
<i>Legislative and Judicial Branches</i>				
150 Legislative Assembly		0.00		0.00
160 Legislative Council		34.00		34.00
180 Judicial Branch		344.00		344.00
Total Legislative and Judicial Branches		378.00	0.00	378.00
<u>Education</u>				
<i>Elementary, Secondary, and Other Education</i>				
201 Department of Public Instruction		99.75		99.75
226 State Land Department		24.75		24.75
250 State Library		29.75		29.75
252 School for the Deaf		43.94		43.94
253 ND Vision Services/School for the Blind		29.50		29.50
270 Dept. of Career and Technical Education		27.50		27.50
Total Elementary, Secondary and Other Education		255.19	0.00	255.19
<i>Higher Education</i>				
215 North Dakota University System Office		23.30		23.30
227 Bismarck State College		111.51		111.51
228 Lake Region State College		37.50		37.50
229 Williston State College		43.42		43.42
230 University of North Dakota		651.91		651.91
232 UND Medical School		137.43		137.43
235 ND State University		584.88		584.88
238 ND State College of Science		164.87		164.87
239 Dickinson State University		92.96		92.96
240 Mayville State University		58.72		58.72
241 Minot State University		187.83		187.83
242 Valley City State University		90.37		90.37
243 Dakota College at Bottineau		34.81		34.81
244 ND Forest Service		26.00		26.00
Total Higher Education		2,245.51	0.00	2245.51
<u>Health and Human Services</u>				
301 ND Department of Health		344.00		344.00
305 Tobacco Prevention and Control Committee		5.00		5.00
313 Veterans' Home		120.72		120.72
316 Indian Affairs Commission		4.00		4.00
321 Department of Veterans Affairs		7.00		7.00
325 Department of Human Services		2,189.35	8.00	2,197.35
360 Protection and Advocacy Project		28.50		28.50
380 Job Service North Dakota		261.76		261.76
Total Health and Human Services		2,960.33	8.00	2968.33

2011-13 LEGISLATIVELY AUTHORIZED AND SPECIAL SESSION

Department	Notes	2011-13 Legislatively Authorized FTE	2011-13 Special Session FTE	2011-13 Total FTE
<u>Regulatory</u>				
401 Office of the Insurance Commissioner		45.50	4.00	49.50
405 Industrial Commission	1	74.06		74.06
406 Office of the Labor Commissioner		12.00		12.00
408 Public Service Commission		43.00		43.00
412 Aeronautics Commission		6.00		6.00
413 Dept of Banking and Financial Institutions		29.00		29.00
414 Securities Department		9.00		9.00
471 Bank of North Dakota		176.50		176.50
473 North Dakota Housing Finance Agency		46.00		46.00
475 North Dakota Mill and Elevator Association		131.00		131.00
485 Workforce Safety and Insurance		247.14		247.14
Total Regulatory		819.20	4.00	823.20
<u>Public Safety</u>				
504 Highway Patrol		194.00	4.00	198.00
530 Department of Corrections and Rehabilitation		794.29		794.29
540 Office of the Adjutant General		242.00		242.00
Total Public Safety		1,230.29	4.00	1234.29
<u>Agriculture and Economic Development</u>				
601 Department of Commerce		68.25		68.25
602 North Dakota Department of Agriculture		77.00		77.00
616 State Seed Department		30.00		30.00
627 Upper Great Plains Transportation Institute		52.30		52.30
628 Branch Research Centers		97.49		97.49
630 NDSU Extension Service		256.75		256.75
638 Northern Crops Institute		11.00		11.00
640 NDSU Main Research Station		333.26		333.26
649 Agronomy Seed Farm		3.00		3.00
665 ND State Fair		0.00		0.00
670 ND Racing Commission		2.00		2.00
Total Agriculture and Economic Development		931.05	0.00	931.05
<u>Natural Resources</u>				
701 State Historical Society		63.00		63.00
709 Council on the Arts		5.00		5.00
720 Game and Fish Department		157.00		157.00
750 Department of Parks and Recreation		54.00		54.00
770 State Water Commission		87.00		87.00
Total Natural Resources		366.00	0.00	366.00
<u>Transportation</u>				
801 Department of Transportation		1,063.50		1,063.50
Grand Total FTE		11,234.67	26.00	11,260.67

NOTES:

- 1 Does not include 4.00 additional FTE that may be hired, subject to Emergency Commission approval, pursuant to Section 8 of HB 1014.

**Office of Management and Budget
Revenue and Expenditure Accounts**

2/8/2012

411000	Property Tax		420025	Anhydrous Ammonia License
411005	General Property Tax		420030	Anti-Freeze
412000	General Sales and Use Tax		420035	A-P Prog. Const. Permits
412005	City Sales Tax		420040	Apiary License
412010	Sales & Use Tax		420045	Approved Equip. Load Lim.
413000	Selective Sales and Use Tax		420050	Auction Market
413005	Aviation Fuel Tax		420055	Auctioneer
413010	Beer Tax		420060	Beekeepers
413015	Cigarette Tax		420065	Beer - Retail
413020	Cigars, Snuff, & Tobacco Tax		420070	Beer - Wholesale
413025	Liquor Tax		420075	Beverage Registration
413030	Micro Brewers Tax		420080	Brand Inspection
413035	Motor Fuel Tax		420085	Brand Recording
413040	Motor Vehicle Excise Tax		420090	Brd Of Animal Health Tags
413045	Rev From Hwy Tax Distribution		420095	Cigar-Cig., Snuff Lic.
413050	Special Fuels Tax		420100	Coal Exploration Fees
413055	Lewis & Clark Hotel Sales Tax		420105	Coin Oper. Amusement Mch.
413060	Alcohol Taxes		420110	Collection Agency Lic.
413065	Gas Tax Admin. Tsfr		420115	Comm. Feed Reg. & Tonnage
414000	Natural Resources		420120	Correctional Fees
414005	Coal Conv. Fac. Tax		420125	Creamery-Creamery State Lic.
414010	Coal Severance Tax		420130	Easements-Test Holes-Right Of
414015	Oil & Gas Production Tax		420135	Electrolysis Lic.
414020	Oil Extraction Tax		420140	Employment Agency
414025	P & I Oil & Gas Prod. Tax		420145	Estray
414030	P & I Oil Extraction Tax		420150	Fair Board Licenses
415000	Income Taxes		420155	Fertilizer Regist&Tonnage
415005	Financial Institution Tax		420160	Fireworks Lic Wholesale & Reta
415015	Income Tax - Corp.		420165	Gaming License
415020	Income Tax-Individual-Fidic		420170	Grain Storehouse Lic.
415025	Surtax - Corp.		420175	Registration Fees
415030	Surtax - Individual		420180	Icc Plate
415035	Business Privilege Tax		420185	Insurance Agents Fees
416000	Gross Receipts-Business Tax		420190	Insurance Fees
416005	Airlines Tax		420195	Law Enforce Trng Academy Fee
416020	Construction Contractors Tax		420200	Liquor - Retail
416025	Electrical Franchise Tax-Annua		420205	Liquor - Wholesale
416030	Gaming Tax		420210	Livestock Dealers
416035	Insurance Premium Tax		420215	Livestock Medicines
416040	Performing Rights Tax		420220	Micro Brewers Lic.
416055	Telecommunication Tax		420225	Milk - Cream Testers Lic.
416060	Provider Assessment Tax		420230	Misc. License/Fees
416065	Horse Racing Tax		420235	Non-Traditional Livestock Lice
416070	Horse Racing Revenue		420240	Nursery Lic.
417000	Estate Gift Tax		420245	Oil Gas Mineral Brokers
417005	Estate-Inheritance		420250	Overload Fees
418000	Other Taxes		420255	Pesticide Registration
418020	Unsatisfied Judgment Fee		420260	Plant Siting Fees
418025	Unsatisfied Judgment Tax		420265	Potato Deal. Lic. - Wholesale
420000	Business		420270	Poultry Fees
420005	Aerial Spray Licensing		420275	Pro-Rata Fee - Lieu Mi. Tax
420010	Aircraft Registration		420280	Public Transportation Fee
420015	Airmen Registration		420285	Radiation Health Permit
420020	Ambulance Ser. Lic. Fees		420290	Reg. Fee - Petroleum Fund
			420295	Registration Of Franchises
			420300	Registration Securities
			420305	Rendering Plants
			420310	Rest.-Hotel-Trl. Ct.-Etc.
			420315	Roving Grain Or Hay Buy
			420320	Sanitary Pumpers Lic.
			420325	Dealers/Investment Firms
			420330	Agents/Representatives

**Office of Management and Budget
Revenue and Expenditure Accounts**

2/8/2012

420335	Mortgage Loan Originator	421600	Sunflower Assessments
420340	Ssrs- Dot	421605	Turkey Assessments
420345	Trade School Permits	421610	Wheat Tax Assessments
420350	Tran. Merchants Lic.	421615	Ethanol Assessments
420355	Tran. Merchants-Cash In Lieu O		
420360	Veterinarian	430000	Intergovernmental Grants/Contrib.
420365	Vets Cemetery Plates	430005	DPI Food Nutrition Revenue
420370	Water Rights Filling Fee	430010	Ebt Food Stamp Revenue
420375	Well Drilling Permits	430015	Federal Disaster Assistance
420380	Wool Dealers	430020	Grant/Contrib From Pol. Sub
420385	Continuation Fee	430025	Indirect Cost Recoveries
420390	New & Used Dealer Fees	430030	Intergov Service Fund Revenue
420395	Lottery License Fees	430035	Motor Pool Vehicle Replacement
420400	Lottery Application Fee	430040	Revenue From Fed Government
420405	Lottery Credit Check Fee		
420410	Unclaimed Lottery Prizes	431000	Intergovernmental Sales or Services
420415	Lottery Proceeds	431005	Revenue From Counties
420420	Renewal License Fee	431010	Revenue From Cities
420425	Lottery Subscription	431015	Rev From Other Political Subs
420430	Background Checks		
420435	Alcohol License Fees	432000	Intergovernmental Reimbursement
420440	Geophysical Permits	432005	Reimbursement From Other State
420445	GEO Thermal Permits	434034	Motor Pool Veh Depr Rev
420450	FBI Service Background Checks		
420455	FBI Background – Volunteers	441000	Fines-Forfeitures-Escheat
421000	Non Business	441005	Court Administrator's Fees
421005	Aircraft Crop Spraying	441010	Displaced Homemakers
421010	Drivers License	441015	Fines-Forfeitures-Escheat
421015	Game & Fish Advance Fees	441035	Indigent Civil Legal Services
421020	Game & Fish Collectors Stamp	441040	Modify An Order Fee
421025	Game & Fish-Fishing Licenses	441045	Sale Of Confiscated Property
421030	Game & Fish-Hunting Licenses	441050	Confiscated Property Refunds
421035	Game & Fish-Lottery	441055	Indigent Defense
421040	Game & Fish-Other Licenses	441060	Municipal Court Transfers
421045	Handicapped Parking Fee	441065	Indigent Application Fee
421050	Motorboat License Fees	441070	Indigent Defense Facility Fee
421055	Sale Of Check-Lic Fee	441075	Restitution Collection
421060	Wastewater Oper Cert. Fee		
421065	Wildlife Habitat Stamp	442000	Cash/Investment Earnings
421070	PLI Sportsmen Habitat Stamp	442005	Accrued Interest Receivable
		442020	Gain on Sale of Investment/Sec
		442025	Interest Income
		442030	Net Apprec/Dep in Mkt Value
421500	Non-Business-Commodity Assessments	442040	Interest On Investment
421505	Barley Assessments	442045	Loss on Sale of Investments
421510	Bean Assessments	442050	RIO-Penalty on Late Filing
421515	Beef Assessments	442055	Interest on Late Filing
421520	Butterfat Assessments	442060	Interest on Prior Year Contrib
421525	Chickpeas Assessments	442065	Miscellaneous Income
421530	Corn Assessment	442090	Securities Lending Income
421535	Crambe Assessments		
421540	Dry Green Peas Assessments	443000	Contributions and Private Grants
421545	Dry Yellow Peas Assessments	443005	Donations
421550	Feed Peas Assessments	443010	Grant/Contrib--Non-Profit/Priv
421555	Flax Assessments	443015	Non-Game Contributions
421560	Flax Tax Assessments	443020	Waterbank Grants
421565	Lentils Assessments		
421570	Lupins Assessments	444000	Operating Profits
421575	Milk Volume Assessments	444005	Bank of North Dakota Profits
421580	Potato Cwt Assessments	444010	ND Mill Profits
421585	Rapeseed Assessments		
421590	Safflower Assessments		
421595	Soybean Assessments		

**Office of Management and Budget
Revenue and Expenditure Accounts**

2/8/2012

445000	Bonds				
445005	Water Commission Bonds			464105	Seed Certification Fees
446000	Special Assessments			464110	Utility Valuation Reimb.
446005	Bonding Fund Clm. Coll.			464115	Vehicle Escort Fee
446010	Other Bonds-Notes-Deben.			464120	Credit Sales Assessment
446015	Tfr Int On Assess Reinst.			464130	Hobby Boiler License Fees
				464135	PSC Prepaid Application Fees
				464140	Physician Discipline-BME
462000	Other Charges for Services/Sales			465000	Health
462010	Auxiliary Service Fee			465005	AFDC Collections
462025	Training			465010	Care & Treatment - Medical Ass
462050	Equip Usage Charges			465015	Care & Treatment - Medicare
462065	From Hospital Store Profits			465020	Care & Treatment - Psychiatric
462095	Misc Sales-Concessions			465025	Care & Treatment - U.S. Indian
462115	Postage			465030	Care&Treat-Blue Cross
462135	Resale-Special Orders			465035	Care&Treat-Char&Penal Inst
462140	Sale Meals-Prepared Food			465040	Care&Treat-Not Classified
462145	Sale Of Agriculture Products			465045	Child Support Collections
462150	Sale Of Fish			465050	Laboratory Analysis Fees
462155	Sale Of Mfg Products			465055	Marriage License Fees
462160	Sale Of Road Materials			465060	Med. Assist. Collections
462170	Transcripts			465065	Patient Fees Mh & Hs Centers
462180	Fossil Restoration			465070	Vital Records - Service Fees
462185	Pharmacy Co-Payments			465075	Water Sample Analysis Fee
463000	General Government			466000	Education
463005	Computer Service			466005	Admissions
463007	Copier Revenue			466010	Braille Services
463009	Court Filing Fees			466015	Student Fees
463011	Fire Marshall Services			466020	Reciprocity Payments
463013	Fraud Audits				
463015	Juvenile Court Reinvest.			467000	Culture and Recreation
463017	Legal Svc-General Government			467005	Fees - Book Library
463019	Microfilm Service			467010	Park Service Permits-User Fees
463021	Misc. Sales And Services			467015	State Fair Revenues
463023	Political Subdivision Audits				
463025	Report Reviews			472000	Leases, Rents, and Royalties
463027	Revenue Cent. Duplicating			472005	Lease-Rental Of Equipment
463029	Sale Of Publications			472010	Lease-Rental Of Land
463031	State Agency Audits			472015	Lease-Rental Of Rooms-Bldgs
				472020	Mineral Lease Royalties
464000	Regulatory			472025	Mineral Royalties
464005	Coal Mining Fees			472030	Rent Of Buildings
464010	Commissions			472035	Rental Telephone Collections
464015	Disc. Cost Reimb.				
464020	Examiner Fees			473000	Miscellaneous General Revenue
464025	Final Cert Fees - Field			473005	Cancelled Checks
464030	Fire & Tornado Loss Collection			473010	Deposit Of Uncleared Coll
464035	Fire & Tornado Pre. Coll.			473015	Insurance Recoveries
464040	Game & Fish License-Bonding Fe			473020	Investment-Principal
464045	Grain Inspection Fees			473025	Misc Refunds
464050	Health Fac. Licensing Fees			473027	Petty Cash Deposits
464055	Inspection Fees-Not Classified			473030	Miscellaneous General Revenue
464060	Lawyer Discipline			473035	Other Reimb. - Jury Pay, Etc.
464065	Motor Vehicle Inspection Fee			473040	Payroll - Assign.-Garnish.
464070	New Jobs Application Fees			473045	Payroll - Deferred Comp.
464075	Oil Inspection Fees			473050	Payroll - Employees Receivable
464080	Potato Inspection Fees			473055	Payroll - Federal Tax-Fica
464085	Potato Seed Cert Fees			473060	Payroll - Fica
464090	Potato Seedstocks			473065	Payroll - Health Insurance
464095	Public Utility Filing Fee			473070	Payroll - Medicare/Eic
464100	Scale Inspection Fees			473075	Payroll - Oasis

**Office of Management and Budget
Revenue and Expenditure Accounts**

2/8/2012

473080	Payroll - Pers Retirement	490200	Tsfr Fm Highway Fund
473085	Payroll - State Tax	490201	Tsfr Fm Vehicle Fund
473090	Payroll - State Unemployment	490202	Tsfr Fm Abandoned Vehicle Fund
473095	Payroll - Tfr-Retirement	490203	Tsfr Fm Surplus Property Fund
473100	Payroll - U.S. Savings Bond	490204	Tsfr Fm Asset Forfeiture Fund
473105	Payroll- Other Deductions	490205	Tsfr Fm Motorcycle Safety Fund
473110	Payroll Suspense	490206	Tsfr Fm Land Comm. Fund
473115	Pre-Payment To NDPERS	490207	Tsfr Fm Teachers Retirement Fu
473120	Refund Of Prior Bienn Expen	490208	Tsfr Fm Soybean Council Fund
473125	Revenue Prior Biennium	490209	Tsfr Fm Unsat. Judgment Fund
473130	Section 125 Fees	490210	Tsfr Fm State Bonding Fund
473135	Void Warrant - Prior Biennium	490211	Tsfr Fm Fire & Tornado Fund
474000	Program Income	490212	Tsfr Fm State Conference Fund
474005	Conference Registration Fees	490213	Tsfr Fm Workmens Comp. Fund
474010	OMB ONLY JP P-Card Rebate	490214	Tsfr Fr Natl Guard Emerg. Fund
474015	Fees Paid To Collection Agency	490215	Tsfr Fm CSCC Fund
474025	Game & Fish	490216	Tsfr Fm Non-Game Wildlife Fund
474030	Highway Damage Claims	490218	Tsfr Fm DOT Bond Fund
474035	Misc. Program Revenue	490219	Tsfr Fm Milk Marketing Fund
474040	OMB ONLY Refund of JP P-Card Rebate	490220	Tsfr Fm Spud Fund
474045	Misc. Unclassified Revenue	490221	Tsfr Fm Turkey Fund
474050	Health Premiums	490222	Tsfr Fm Game & Fish Fund
474055	Life Premiums	490223	Tsfr Fm Honey Promo. Fund
474060	PERS-EAP Premiums	490224	Tsfr Fm Ag Products Utilizatio
474065	PERS-Dental Premiums	490225	Tsfr Fm State Infrastructure B
474070	Vision Premiums	490226	Tsfr Fm Agronomy Seed Fund
474075	LTC Premiums	490227	Tsfr Fm Dry Pea and Lentil Fun
474080	Administrative Fee	490228	Tsfr Fm Wheat Comm. Fund
475000	Sale of Investments	490229	Tsfr Fm Beef Comm. Fund
475005	Revenue From Sale Of Invest	490230	Tsfr Fm ND Centennial Fund
476000	Loan Related Revenues	490231	Tsfr Fm Barley Growers Check-O
476005	Interest Income From Loans	490232	Tsfr Fm Public Trans.
476010	Loans	490233	Tsfr Fm Petroleum Release Fund
476015	Receipt Of Loan Principal Pymt	490234	Tsfr Fm Adult Basic & Sec Ed.
477000	Tobacco Settlement Fund	490235	Tsfr Fm Displaced Hmakers Fund
477005	Tobacco Settlement Funds	490237	Tsfr Fm Indigent Service Fund
480000	Other Misc Revenue	490238	Tsfr Fm Coal Develop. Fund
480025	Additions to Perm & Term Endow	490239	Tsfr Fm Ins. Reg. Trust Fund
480030	Extraordinary Items	490241	Tsfr Fm Edible Bean Fund
480035	Special Item	490242	Tsfr From Banking Reg Fund
481000	Sale of Capital Assets	490243	Tsfr Fm Renewable Energy Dev
481005	Gain(Loss) Disposal Cap Asset	490244	Tsfr Fm Investor Ed & Tech
481010	Sale Of Capital Asset-Surplus	490245	Tsfr Fm Sunflower Council Fund
481015	Sale Of Capitalized Asset	490246	Tsfr Fm State Auditor's Fund
481020	Sale Of Land & Bldgs	490247	Tsfr Fm Oil & Gas Research Fund
481025	Sale-Purch Dept Only	490248	Tsfr Fm PSC Valuation Revol. F
482000	Sale of Non-Capital Assets	490249	Tsfr Fm Surface Mine & Rec. Fu
482002	Sale - Leg. Furniture	490250	Tsfr Fm Attorney Gen Refund Fu
482004	Sale Of Noncapital Asset	490251	Tsfr Fm Capital Grds Planning
482006	Sale Of Noncapital Asset-Surpl	490252	Tsfr Fm Arts & Hum. Ed. Fund
482008	Sale Of Salvage & Scrap	490253	Tsfr Fm Histor Impact Emer Fun
490000	In State Transfers	490255	Tsfr Fm Wetlands Replace Fund
490001	Tsfr Fm General Fund	490258	Tsfr Fm St Lab Contract Ser Fu
490002	Tsfr Fm Federal Fund	490260	Tsfr Fr Minor Use Pesticide Fu
		490261	Tsfr Fr Snowmobile Fund
		490263	Tsfr Fm Sec of St Gen Srvc Fnd
		490264	Tsfr Fr Anhydrous Ammonia Fund
		490266	Tsfr Fm Admin Hearings Fund
		490267	Tsfr Fm Water Develop Trust Fu
		490269	Tsfr Fm Ctrs of Research Excel
		490274	Tsfr Fm Independent Study Fund
		490280	Tsfr from Perform. Assuran Fnd

**Office of Management and Budget
Revenue and Expenditure Accounts**

2/8/2012

490284	Tsft Fm Internship Fund	490367	Tsfr Fm Aero. Comm. Fund
490288	Tsfr Fm Risk Management Fund	490368	Tsfr Fm Vets Aid Fund
490292	Transfer from Lottery Fund	490369	Tsfr Fm Aero. Constr. Fund
490297	Transfer from Bio Mass Incen	490370	Tsfr Fm Health & Lab Fund
490301	Tsfr Fm DOI Dept. Fund	490371	Tsfr Fm Wastewater Oper. Fund
490302	Tsfr Fm Sec. Of State Fund	490373	Tsfr Fm Radio Comm. Fund
490303	Tsfr Fm Treasurers Special Fun	490374	Tsfr Fm Water Contract Fund
490304	Tsfr Fm Gov. Spec. Fund	490375	Tsfr Fm Emerg. Mgmt Fund
490305	Tsfr Fm Indust. Comm. Fund	490376	Tsfr Fm Envir & Rangeland Fund
490306	Tsfr Fm Year Of The Family Fun	490377	Tsfr Fm Nat Bd Certification
490307	Tsfr Fm Vet. Med. Exam Fund	490378	Tsfr Fm JS Civil Def. Fund
490308	Tsfr Fm Ag. Dept Fund	490379	Tsfr Fm State Pen. Fund
490309	Tsfr Fm Dairy Prod. Promo. Fun	490380	Tsfr Fm Soldiers Home Fund
490310	Tsfr Fm Geo. Survey Fund	490381	Tsfr Fm Long-Term Care Loan Fu
490311	Tsfr Fm Toxicology Fund	490383	Tsfr Fm Natl Guard Fund
490312	Tsfr Fm Supreme Court Fund	490384	Tsfr Fm State Tax Dept. Fund
490313	Tsfr Fm Ehpl Admin. Fund	490385	Tsfr Fm Natl Grd Mil. Grnds Fu
490314	Tsfr Fm Lignite Research Fund	490387	Tsfr Fm BSC Fund
490315	Tsfr Fm ND Health Care Trust F	490388	Tsfr Fm UND-Lake Region
490316	Tsfr Fm Comm Health Trust Fund	490389	Tsfr Fm UND-Williston
490317	Tsfr Fm Oil & Gas Res. Data Fu	490390	Tsfr Fm Library Comm Fund
490318	Tsfr Fm Indian Affairs Fund	490391	Tsfr Fm Public Inst. Fund
490319	Tsfr Fm Central Pers. Fund	490392	Tsfr Fm Ins. Recovery Fund
490320	Tsfr Fm Labor Dept Fund	490393	Tsfr Fm Voc. Ed. Fund
490322	Tsfr Fm Atty General Fund	490394	Tsfr Fm Habitat Restoration
490323	Tsfr Fm Cntrl. Grass Ex. Stati	490395	Tsfr Fm Water Use Fund
490324	Tsfr Fm Aeronautics Comm Fund	490396	Tsfr Fm Solid Waste Mgmt
490326	Tsfr Fm Forest Svc Fund	490397	Tsfr Fm Water Comm Fund
490327	Tsfr Fm ST. Hist. Rev. Fund	490398	Tsfr Fm Parks & Rec. Fund
490328	Tsfr Fm Jud. Cond. Comm.	490399	Tsfr Fm Arts & Hum. Fund
490329	Tsfr Fm Seed Dept Fund	490400	Tsfr Fm Highway Tax Dist. Fund
490330	Tsfr Fm Econ Dev. Comm. Fund	490401	Tsfr Fm State Aid Fund
490332	Tsfr Fm Hettinger Exp. Fund	490402	Tsfr Fm Sales & Use Tax Fund
490333	Tsfr Fm Langdon Exp. Fund	490403	Tsfr Fm Motor Fuel Cash Bond
490334	Tsfr Fm Land Rec. Res. Ctr. Fu	490404	Tsfr Fm Indus. Rev. Bond Fund
490335	Tsfr Fm North Cent. Exp. Fund	490406	Tsfr Fm Drivers Lic. Trust Fun
490336	Tsfr Fm Williston Exp. Fund	490407	Tsfr Fm Tobacco Settlement Tru
490337	Tsfr Fm Carrington Exp. Fund	490409	Tsfr Fm Insur. Dept Collection
490339	Tsfr Fm Horse Racing Comm.	490410	Tsfr Fm Vets Postwar Trust
490340	Tsfr Fm University System	490412	Tsfr Fm Coal Sev. Tax Dist.
490341	Tsfr Fm UND Fund	490413	Tsfr Fm Air Transp. Fund
490342	Tsfr Fm Comm Service Fund	490415	Tsfr Fm Hist. Soc. Gift & Req.
490343	Tsfr Fm Med. Center Fund	490416	Tsfr Fm Fed Tax Replacement
490344	Tsfr Fm NDSU Fund	490417	Tsfr Fm Judges Retirement Fund
490345	Tsfr Fm NDSU-Bottineau Fund	490418	Tsfr Fm Aban. & Unclaim. Prope
490346	Tsfr Fm School Of Forestry Fun	490419	Tsfr Fm Childrens Trust Fund
490347	Tsfr Fm NDSCS Fund	490420	Tsfr Fm Cig. Tax Dist. Fund
490348	Tsfr Fm Dickinson State Univ.	490421	Tsfr Fm Gas Tax Collect. & Ref
490349	Tsfr Fm Mayville State Univ.	490422	Tsfr Fm Aviation Tax Coll. & R
490350	Tsfr Fm Minot State Univ.	490423	Tsfr Fm Corp. Income Reserve
490351	Tsfr Fm Valley City State Univ	490424	Tsfr Fm Income Tax Suspense
490352	Tsfr Fm Transp. Insti.	490425	Tsfr Fm Ind. Incom Reserve
490353	Tsfr Fm School for the Deaf	490426	Tsfr Fm Sp Fuel Tax Coll. & Re
490354	Tsfr Fm School for Blind Fund	490427	Tsfr Fm Oil & Gas Prod. Dist.
490357	Tsfr Fm Extension Div. Fund	490428	Tsfr Fm Motor Vehicle Reg. Dis
490358	Tsfr Fm Main Exp. Fund	490429	Tsfr Fm Bus. Priv. Reserve
490359	Tsfr Fm Dickinson Exp. Fund	490430	Tsfr Fm State Taxes Dis. Fund
490360	Tsfr Fm Human Service Fund	490431	Tsfr Fm Trans. Line Tax Dis. F
490361	Tsfr Fm State Hosp. Fund	490432	Tsfr Fm Permanent Oil Tax Trus
490362	Tsfr Fm Job Srvs Operating	490433	Tsfr Fm Natl Grd Trng & Fac.
490365	Tsfr Fm Pen Indus. Fund	490434	Tsfr Fm City Lodging Tax
490366	Tsfr Fm Pen. Land Replce. Fund	490435	Tsfr Fm City Sales Tax Susp.

**Office of Management and Budget
Revenue and Expenditure Accounts**

2/8/2012

490436 Tsfr Fm Sch. Constr. Interest
 490437 Tsfr Fm Sch. Constr. Prin.
 490438 Tsfr Fm City Restur. & Lodging
 490439 Tsfr Fm Contrib Refund Reserve
 490440 Tsfr Fm State Tuition Fund
 490441 Tsfr Fm Trail Tax Tsfr Fund
 490444 Tsfr Fm Twnshp Roads & Bridges
 490446 Tsfr Fm Gaming Tax
 490447 Tsfr Fm Ethanol Production Inc
 490448 Tsfr Fm Aband Oil & Gas Recl.
 490450 Tsfr Fm Rev. Sharing Trust Fun
 490451 Tsfr Fm Cent. Tree Prog. Trust
 490453 Tsfr Fm Alcohol Fuel Tax Trust
 490454 Tsfr Fm Coal Conv. Tax Trust
 490458 Tsfr Fm Oil Ext. Tax Dev. Trust
 490459 Tsfr Fm Natl Grd Tuition Trust
 490460 Tsfr Fm Pre-Planning Rev. Fund
 490461 Tsfr Fm OMB Unemp./Payroll Cl.
 490462 Tsfr Fm Domestic Violence Prev
 490463 Tsfr Fm Child Support Disb Uni
 490467 Tsfr Fm Aeronautics Dist.Fund
 490468 Tsfr Fm Estate Tax Dist. Fund
 490469 Tsfr Fm Oil Res. Trust
 490470 Tsfr Fm Pers Fund
 490479 Tsfr Fm Mine Operating Escrow
 490483 Tsfr Fm PERS Retirement
 490488 Tsfr Fm Habitat & Depre. Fund
 490490 Tsfr Fm S&B Restoration Trust
 490491 TSFR Fm Veteran Cemetary Trust
 490493 Tsfr Fm Land & Minerals Trust
 490494 Tsfr Fm Air Trans. Fund
 490495 Tsfr Fm Property Tax Relief
 490496 Tsfr Fm Found. Aid Stabilization
 490498 Tsfr Fm Budget Stab. Fund
 490499 Tsfr Fm Legacy Fund
 490501 Tsfr Fm Common Schools
 490504 Tsfr Fm Perm Capital Building
 490508 Tsfr Fm Perm Valley City Colle
 490515 Tsfr Fm Perm Coal Dev. Fund
 490601 Tsfr Fm St. Fair Enterprise Fu
 490602 Tsfr Fm St. Parks Concession F
 490603 Tsfr Fm Concession Fund
 490700 Tsfr Fm Fleet Srvc
 490701 Tsfr Fm Postage Revolving Fund
 490702 Tsfr Fm Dpi Print Revolving Fu
 490730 Tsfr Fm HRMS Training Fund
 490780 Tsfr Fm ITD Service Fund
 490790 Tsfr Fm Central Dup. Service F
 490805 Tsfr Fm Capital Constr. Fund
 490902 Tsfr Fm Capitol Renovation Fun
 490904 Tsfr Fm Soldiers Improvement F
 490911 Tsfr Fm Solid Waste Mgmt
 490916 Tsfr Fm PACE Fund
 490917 Tsfr Fm Ag Pace
 490919 Tsfr Fm Bldg Authority - Debt
 490920 Ea-Retained Funds Tfr In
 490921 Ea-Retained Funds Tfr Out
 490925 Interfund Transfers
 490926 Intrafund Transfers
 490931 Tsfr Fm Donor Implied Trust
 490932 Tsfr Fm Pers Flexcomp
 490954 Tsfr Fm Land-Aband & Unclaim

490955 Tsfr Fm Land And Minerals Trust
 490956 Tsfr Fm Land-Coal Severance Ta
 490957 Tsfr Fm Land-Permanent Fund
 490958 Tsfr Fm Land-Interest & Income
 490959 Tsfr Fm Land-Maintenance Fund
 490960 Tsfr Fm Building Auth Cap Proj
 490961 Tsfr Fm Water Comm-Cap Project
 490962 Tsfr Fm Water Comm-Debt Servic
 490966 Tsfr Fm Workers Comp-Special
 490968 Tsfr Fm ND Job Service
 490970 Tsfr Fm Mill & Elevator
 490971 Tsfr Fm DD Facility Loan Fund
 490972 Tsfr Fm Home Quarter Purchase
 490973 Tsfr Fm Beg Farmer Loan Fund
 490975 Tsfr Fm ND Student Loan Trust
 490976 Tsfr Fm Municipal Bond Bank
 490981 Tsfr Fm Deferred Comp
 490998 Tsfr Fm ND Housing Finance
 490999 Tsfr Fm Bank Of North Dakota

491000 Operating Transfer From Component

491002 Tsfr From Component Unit
 491010 Transfer from External Plans

492000 Operating Tsfr Fm Primary Govt

492002 Tsfr Fm Primary Gov

**Office of Management and Budget
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511000 Salaries - Permanent
 510000 Salaries - Budget
 511005 Salaries Full Time
 511010 Salaries - Faculty
 511015 Judges Retirement
 511020 Paid Annual Leave
 511025 Pd Retire/Sick Leave
 511030 Severance Pay
 511035 Legislator Monthly Pay
 511040 Legislative Employee Salaries
 511045 In State - Meeting Compensatio
 511050 Out Of State - Meeting Compens
 511055 Institutional Resident Compens
 511065 Legislator Session Pay
 511070 Other Salary
 511075 Suspense Salary
 511080 Annual Leave Taken
 511085 Sick Leave Taken
 511090 Holiday Pay
 511095 Jury Duty
 511100 Military Leave
 511105 Funeral Leave
 511110 Comp Time Earned
 511115 Comp Time Used
 511120 Comp Time Paid
 511125 Adjust Payroll - DOT ONLY
 511130 Family Sick Leave Taken - DOT ONLY

512000 Salaries-Other (Budget)
 512010 Shift Differential

513000 Temporary Salaries (Budget)
 513005 Temporary Salaries

514000 Overtime (Budget)
 514005 Overtime
 514010 Overtime at Straight Time
 514015 Overtime at Double Time
 514020 Overtime for Temp Employees
 514025 On Call Pay

516000 Fringe Benefits (Budget)
 516015 Employee Assist Program
 516025 Employer Paid Retirement
 516045 Fringes Benefits - Higher Ed
 516055 Health Insurance
 516065 Job Service Retirement
 516070 Job Srvc Met Life
 516075 Basic Life Insurance
 516085 Oasis
 516090 Other Payroll Assessments
 516095 Other Retirement
 516100 Payroll - Assign.-Garnish.
 516105 Payroll - Deferred Comp.
 516110 Payroll - Employees Receivable
 516115 Payroll - Fed. Tax
 516120 Payroll - Medicare/EIC
 516125 Payroll - Other Deductions
 516130 Payroll - Pers Retirement
 516135 Payroll - State Tax
 516140 Payroll - Tfr - Retirement
 516145 Payroll - U.S. Savings Bonds

516150 Miscellaneous Deductions
 516155 Pers Pre-Payment
 516165 Section 125 Adm Fee
 516170 Social Security
 516175 State Retirement
 516185 Teachers Fund For Retirement
 516195 TIAA Payments
 516205 Unemployment Insurance
 516210 Workers Comp Premium
 516220 Other Payroll Taxes

521000 Travel (Budget)
 521010 In State - Air Transportation
 521015 In State - Lodging
 521020 In State - Meals
 521025 In State - Other Comm Transpor
 521030 In State - Vehicle Mileage
 521035 Meals Taxable
 521040 Motor Vehicle Allowance
 521045 Motor/Aircraft Pool
 521046 Motor Pool Replacement Exp
 521050 Moving - NonTaxable
 521055 Moving - Taxable
 521060 Non State Employee Travel
 521065 Other Transportation & Misc Ex
 521070 Out of State-Air Transportatio
 521075 Out of State - Lodging
 521080 Out of State - Meals
 521085 Out of State-Other Comm Transp
 521090 Out of State - Vehicle Mileage
 521100 Tax Department Mileage
 521110 Travel Advance - Meals
 521115 Travel Advance - Lodging
 521120 Private Air Mileage
 521125 Oil - Taxable Rent Allowance

531000 IT Software\Supplies (Budget)
 531005 Data Processing Supply - Misc.
 531010 IT - Equipment Under \$750
 531015 Software/Licenses Over \$5,000
 531020 Software/Licenses Under \$5,000
 531025 All Software Maintenance

532000 Supply/Material-Professional (Budget)
 532005 Ammunition & Explosives
 532015 Audio Visuals
 532020 Books
 532025 Chemicals
 532030 Drilling Supplies
 532035 Educational Supplies
 532040 Engineering Supplies
 532045 Films/Video
 532055 Investigative Supplies
 532065 Maps & Plats
 532070 Microfilm Supplies
 532090 Periodicals & Subscriptions
 532095 Photography Supplies
 532125 Resource Materials
 532135 Test Samples
 532140 Testing Materials
 532145 Video Audio Cassettes/Tapes

**Office of Management and Budget
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533000 Food and Clothing (Budget)

533010 Clothing
533020 Dry Goods
533025 Food Supplies
533030 Groceries
533035 Incontinent Briefs
533040 Linens
533050 Meat
533055 Safety Clothing
533060 Uniforms

534000 Bldg, Grounds, Vehicle MTCE Supply (Budget)

534005 Aircraft Fuel & Oil
534010 Aircraft Repair Parts
534015 Boiler Supplies
534030 Electrical Supplies
534035 Equipment Repair Parts
534040 Fuel & Oil - Vehicle
534045 Hardware & Bldg Supply
534050 Inventory Used-Fleet
534055 Inventory Used
534060 Janitorial
534075 Metals, Lumber, Cement
534080 Misc. Mfg. Supplies
534085 Motor Vehicle Tires
534090 Motor/Aircraft-Higher Ed
534095 Non-Vehicle Repair Parts
534100 Other Bldg. & Equip. Supplies
534105 Paint
534115 Plumbing/Heating Supplies
534125 Repair Parts - Radios
534130 Repair Parts - Vehicle
534135 Road Maintenance Supplies
534140 Roadside Development Supplies
534150 Seed, Feed, Forage, Fert.
534160 Contract Traffic Services
534165 Trees, Shrubs, Etc.
534170 Road Oil
534175 Oil Mix
534180 Salt
534181 Anti-Icing Chemical
534185 Sand
534190 Chips
534195 Gravel
534200 Asphalt & Crack Filler
534205 Road Materials Not Classified
534210 Contract Patching
534215 Traffic Paint, Beads & Thinner
534220 Signs & Sign Post
534225 Guardrail Materials
534230 Oil and Additives
534235 Gasoline
534240 Diesel Fuel
534245 Gasohol
534250 Vegetation Control Chemical

535000 Miscellaneous Supplies (Budget)

535005 Art & Craft Supplies
535010 Dishes & Silverware
535015 Equip Under \$750
535020 Expendable Tools
535025 Farm & Livestock Supplies

535030 Health Beauty Supplies
535035 Laundry Supplies
535040 License & Tags
535060 Promotional Supply
535065 Recreational Supply
535070 Refl & Mkt Materials
535075 Rescue Supplies
535080 DHS Unallocated Costs
535085 Supplies Not Classified
535090 Paper Products

536000 Office Supplies (Budget)

536005 Central Supply
536015 Office Supplies
536035 Resale Supplies
536040 Special Forms
536045 Stock Paper
536050 Stock Ribbons
536055 Unused Inventory
536058 Scrapped Inventory
536060 Supplies - Special Order

541000 Postage (Budget)

541010 Mailing Services
541015 Postage And P.O. Box Rental
541025 Postage Meter

542000 Printing (Budget)

542005 Central Duplicating - Printing
542010 Copier Supplies
542015 Copies (Copy Machine)
542020 Paper Products
542035 Printing From Others (Non Ctrl
542050 Copies From Others (Non Ctrl D
542055 Central Dup Mainframe Printing

551000 IT Equip under \$5,000 (Budget)

551005 Computer Equip under \$5,000
551010 IT - Radio Equip under \$5,000
551015 IT - Voice Equip under \$5,000
551020 Other IT Equip under \$5,000

552000 Other Equip under \$5,000 (Budget)

552040 Books
552045 Engineering Equipment
552050 Hospital Equipment
552055 Implements
552060 Lab Equipment
552065 Library Equipment
552070 Livestock
552075 Other Equipment
552080 Other Equipment-Higher Ed
552085 Other Equipment-Under \$5000
552090 Photo Equipment
552100 Rehabilitation Equipment
552105 Safety Equipment
552110 School Equipment
552115 Shop Equipment
552120 Tools
552125 Weapons

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553000 Office Equip & Furniture-Under \$5000 (Budget)

553005 Office Machines
553010 Furniture & Furnishings
553015 Legislative Equip & Furnishing

561000 Utilities (Budget)

561010 Coal
561015 Electricity
561020 Heating Oil
561025 Miscellaneous Heating
561030 Natural Gas
561045 Steam Heat
561050 Utilities-Higher Ed.
561055 Utility Payment
561065 Water & Garbage

571000 Insurance (Budget)

571010 Fidelity Insurance
571015 Liability Insurance
571020 Other Insurance
571025 Property Insurance
571030 Risk Management Premiums

581000 Rentals/Leases-Equip & Other (Budget)

581010 Copier Rental
581050 Lease/Purchase - Equipment
581055 Office Equipment Rental
581065 Rent Of Communication Equip
581070 Rent Of Equipment
581075 Rent Transport Equipment

582000 Rentals/Leases - Bldg/Land (Budget)

582005 Booth & Room Rental
582010 In Lieu Of Real Estate
582015 Lease/Purchase Buildings
582020 Miscellaneous Rents & Leases
582025 Relocation Asst Pmts
582060 Rent Of Building Space
582065 Rent Of Land
582070 Waterbank Land Payments

591000 Repairs (Budget)

591005 Electrical Service
591010 Elevator Maintenance Contract
591015 Heat/Air Condition Service
591020 Janitorial Contract
591030 Plumbing Service
591050 Repair Building & Grounds
591055 Repair Equipment-Automobiles
591060 Repair Equipment-Office
591065 Repair Equipment-Other
591075 Repair Service-Aircraft
591080 Repair Service-Bridge/Highway
591085 Repair Service-Radios
591110 Repairs Not Classified
591115 Repairs-Higher Ed.
591120 Service Contract-Office Equip
591125 Service Contract-Other
591130 Shop Overhead Reimbursement

601000 IT - Data Processing (Budget)

601005 Data Processing Service
601010 Data Processing-Westlaw
601015 Dp - Networking & Line Charges
601020 Higher Ed.-Data Processing
601025 Microfilm Service

602000 IT-Communications (Budget)

602005 Cellular Phones
602010 Fax Charges
602060 Telephone & Telegraph - Non IT
602065 Telephone ITD
602070 Television Services

603000 IT Contractual Services and Repairs (Budget)

603005 IT-Library Computer Service
603010 IT-Rent/Lease/Purchase Of It E
603015 IT-Computer Lease-Rent Repairs
603020 IT-Consultant/Development
603025 IT-Network/Communications-Non
603030 IT-Other Contracting
603035 IT-Service Contract-Edp

611000 Professional Development (Budget)

611005 Conference Expenses
611010 Dues & Memberships
611015 Honorariums
611020 Professional Development
611025 Stipends
611030 Tuition Fees
611035 Tuition Fees - Taxable
611040 Legislative Reportable Dues & Memberships
611050 Sponsorships

621000 Operating Fees and Services (Budget)

621005 Abstracting
621010 Adjust Indirect Cost Distr-Rea
621020 Advertising Services
621040 Agricultural Weed Control
621045 Appraisals
621050 Fingerprinting Fee
621055 BCI Background Check
621060 Awards, Rewards, Prizes
621065 Bad Debt Expense
621070 Bank Fees
621075 Book Binding
621085 Commissions
621090 Commodity Payments
621095 Contingency Fund
621105 Cost Allo-Memo Expense
621110 County Reimb./Clerk Services
621115 Credit Card Costs
621125 Defense Witness Fees
621130 DP3 - Payments
621135 Extermination Service
621140 Film Distribution
621145 Film Processing
621150 Freight & Express
621155 Freight To Be Capitalized
621165 Guardian Ad Litem Fees
621170 Hazardous Waste Collection

**Office of Management and Budget
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621175 Higher Ed-General Fund Operati
621180 Indemnity-Diseased Livestock
621185 Indigent Defense Expense
621190 Indirect Cost Distribution
621191 Equip Use Hwy Owned Charge
621192 Missile Rd Costs
621195 Indirect Cost Distribution-Rea
621200 Indirect Cost Recovery
621201 Equip Use Hwy Owned Offset
621202 Missile Rd Offset
621205 Indirect Cost Recovery-Real Ex
621210 Indirect Cost Reimbursement
621215 Indirect Patient & Inmate Allo
621220 Inmate & Patient Release
621225 J995 Indirect Cost Distribution
621240 J996 Indirect Cost Distribution
621245 J997 Indirect Cost Distribution
621250 J998 Indirect Cost Distribution
621255 J999 Indirect Cost Distribution
621260 Job Svc TFR Admin Costs
621265 Juror Fees
621270 Jury Commissioner Fees
621275 Laundry & Dry Cleaning
621280 Legal Transcripts
621285 Licenses & Taxes
621290 Loan Interest Repayment-BND
621295 Loan Principal Repayment-BND
621305 Misc Contractual Fees
621310 Miscellaneous Refunds
621315 NAEP Incentive DPI
621325 Other Operating Fees
621340 Patient & Inmate Allowance
621350 Photographer
621365 Prosecution Witness Fees
621370 Purch Of Serv & Coop Agreement
621375 Purchasing Card Transactions
621380 Radio-TV-Newspaper Serv
621385 Rent/Land Value Survey
621390 Easements <\$5000
621415 Research Fees
621420 Sheriffs Witness Fees & Expense
621430 Storage And Handling Fees
621445 Trfr Of Title XIX Exp H.S.
621450 Worker's Comp Payment
621455 Adjust Indirect Cost Recv-Real
621460 Juror Amenities
621465 Interest Expense
621470 Serv & Coop Agreement Counties
621805 RIO Admin Charge-Budgeted
621810 RIO-Admin Charge-Income Reduct
621815 Marketing Advertising Services
621820 New Jobs Credit Payment
621825 Lab Testing Fees
621830 Janitorial Services
621835 SCRAM Bracelets
621840 Building Monitoring Services
621845 Funding and Services Contracts

623000 Fees - Professional Services (Budget)

623005 Accountants
623010 Architects
623015 Artistic & Design Service

623020 Audit
623035 Contract Svc-Reclamation Const
623040 Contract Svc-Reclamation Drill
623045 Contract Svcs-Cultural Resourc
623050 Employee Asst Pymts
623055 Engineers
623065 Foster Care Patients
623070 Foster Grandparent Stipends
623080 Instructors
623085 Interpreters Fees
623100 Legal
623105 Legal - Administrative Hearing
623110 Legal - Attorney General's Off
623115 Legal Admin Clm (Risk Mgmt Onl
623120 Legal Auto Clm (Risk Mgmt Only
623125 Legal Gen Clm (Risk Mgmt Only)
623130 Management/Consulting Service
623135 Mediator Fees
623140 Medical Including Hospital
623145 Merit System Fees
623150 Microfilm
623155 Mgmt/Consulting Serv > \$25,000
623160 Outside Doc&Hosp Service
623175 Professionals Not Classified
623195 Veterinary
623220 Contract Veg & Pest Control
623225 Consultant Engineer-Hwy Proj
623230 Engineering Consultants
623235 Right of Way Consultants
623240 Survey \ Photo Consultants
623245 Cultural Resource Consultants
623250 Actuaries
623255 Consultants

625000 Medical, Dental and Optical (Budget)

625005 Client Medication
625010 Dental Supplies
625015 Drugs - Regular
625020 Drugs - Tranquilizers
625025 Lab Supplies
625035 Medicine & Drugs
625040 Optical Supplies
625045 Psych. & Psy. Supplies
625050 Rehabilitation Supplies
625055 Surgical Supplies
625060 Veterinary Supplies
625065 Pharmacy Supplies
625070 Health Premium Paid
625075 PERS-Vision Premiums Paid
625080 PERS-Dental Premiums Paid
625085 Life Premiums Paid
625090 PERS-LTC Premium Paid
625095 PERS-EAP Premiums Paid
625100 Other Medical, Dental & Optical
625105 X-Ray Supplies
625125 Medical Cache

632000 Other (Budget)

632005 Agency Fund Clearing Expense
632007 Replenish Petty Cash Fund
632010 Donated Commodities
632015 Donated Surplus Property

**Office of Management and Budget
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632020	Donated Vaccines	712035	Ebt Food Stamp Expenditures
671000	Non Operating Expenses (Budget)	712040	Pub/Priv Pur Client Ser
671005	Job Service Priors	712045	Wiche Grants
671007	Unallocated CA	712050	Grants To Associations
671010	Memo Indirect Cost Distribution	712055	Grants To Reg. Planning Cncl.
671015	Memo Indirect Cost Recovery	712060	Grants To Soil Cons. Districts
671019	In-Kind / Local Match	712065	Grants To Libraries
682000	Land and Buildings (Budget)	712070	Grants To State Colleges
682015	Building Construction - New	712075	Grants To School District
682070	Land Purchases	712080	Grants To Private & Non-State
682090	Right Of Way Land Purchases	712085	Grants To Water Resource Distr
682110	Right Of Way Payments	712090	Tribal Grant
682115	Right of Way Damage Claims	712095	Cap Grant
683000	Other Capital Payments (Budget)	712100	Grants To Multi Sp Ed Brd
683005	Billboard Control	712105	Grants To Cities
683010	Bond Interest Pymts	712110	Grants To MRI
683015	Bond Principal Pymts	712115	Grants To Counties
683020	Construction In Progress	712120	Grants To Health Units
683025	Contractor Payments - Highways	712125	Grants To Local Health Units
683030	Contractor Payments - Water Re	712130	Grants To District Health Unit
683035	Depreciation Expense	712135	Grants To Townships
683040	Improve Non-State Owned Prop	712140	Grants To Ethanol Plants
683045	Misc. Special Projects	712145	Grants To Fire Districts
683050	Oil Storage Tanks	712150	Grants To Park Districts
683055	Special Assessment Taxes	712155	Grants To Reg. Health Cncl
683060	In Lieu of Real Estate	712160	National Guard Rentals
683105	Easements \$5000 and Over	712165	Homestead Tax Credit
684000	Extraordinary Repairs/Deferred Maintenance (Budget)	712170	St. Tuition-I & I
684025	Building Exterior Repairs	712175	St. Tuition-Fines & Pen.
684030	Mechanical/Electrical Repair	712180	Misc. Grants
684035	Interior Repairs	712185	State Public Trans Grants
684040	Structural Repairs	712190	Job Svc Tfr Prog Costs
684045	Paving and Area Lighting	712195	Grants To Non-Public Entities
684050	Utilities/Infrastructure	712200	Serv & Coop Agreement Counties
691000	Equipment \$5000 and Over (Budget)	712210	Grain Elev Insolvency Pymts
691005	Office Equipment Over \$5000	712215	Disabled Veterans Credit
691030	Lab Equipment Over \$5000	712220	Domestic Violence Centers
691035	Other Equipment Over \$5000	713000	Tax Dist to Government Units (Budget)
692000	Motor Vehicles (Budget)	713005	Aid To Twshps Highway Counties
692005	Passenger Vehicles	713010	Hwy Tax Dist. To Counties
692010	Other Motor Vehicles	713015	Hwy Tax Dist. - Cities
692025	Major Hwy Maintenance Equip	713016	Hwy Tax Dist - Tribal
692030	Hwy Minor & Shop Equip>\$4,999	713020	Hwy Tax Dist-Hwy Dept
693000	IT Equip/Software Over \$5000 (Budget)	713025	Airline Tax Dist.
693010	IT Equipment Over \$5000	713030	Cigarette Tax To Cities
693030	IT Equip/Software Over \$5000	713035	Aeronautics Dist. To Counties
712000	Grants, Benefits & Claims (Budget)	713040	City Sales Tax To Cities
712005	Fire Losses	713045	City Occupancy Tax To Cities
712010	Bonding Claim Losses	713050	City Lodg. & Restr. Tax To Cit
712015	Judgments	713055	Gaming Tax Distribution
712020	Extended Coverage Losses	713060	Fire Ins. Tax Dist.
712025	Indirect Costs	713065	Oil & Gas Tax To Counties
712030	Grants To Individuals	713066	Oil & Gas Tax - Tribal
		713070	Oil & Gas Tax To Cities
		713075	Coal Sev. Tax Dist.-Counties
		713080	Coal Conversion To Counties
		713085	Telecommunications Tax Distrib
		713090	Electric Fran. Tax To Ctys
		713095	Estate Tax To Cities
		713100	Estate Tax To Counties
		713105	Financial Institution Tax Dist

**Office of Management and Budget
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713110	Minerals Management Tax	722082	Intrafund Transfer To Pc Fund
713115	Senior Mill Levy Match	722200	Tsfr To Highway Fund
713120	City Motor Vehicle Rental Tax	722202	Tsfr To Abandoned Vehicle Fund
713125	Electric Gen & Transmission	722203	Tsfr To Surplus Prop. Fund
714000	Refunds (Budget)	722204	Tsfr To Asset Forfeiture Fund
714005	Adv. Fee Refunds - Game & Fish	722205	Tsfr To Motorcycle Safety Fund
714010	Aviation Fuel Tax Refunds	722206	Tsfr To Land Comm. Fund
714015	Bean Tax Refunds	722207	Tsfr To Teachers Retirement Fu
714020	Brand Inspection Refund	722208	Tsfr To Soybean Council Fund
714025	Brand Recording Refund	722209	Tsfr To Unsat. Judgment Fund
714030	Business Priv Tax Refund	722210	Tsfr To State Bonding Fund
714035	Chickpeas Refunds	722211	Tsfr To Fire & Tornado Fund
714040	Cigarette Tax Refund	722212	Tsfr To State Conference Fund
714045	Confiscated Property Refunds	722213	Tsfr To Workmens Comp. Fund
714050	Corn Assessment Refund	722214	Tsfr To Nat. Guard Emerg. Fund
714055	Corporation Tax Refund	722215	Tsfr To CSCC Fund
714060	Crambe Seed Refund	722216	Tsfr To Non-Game Wildlife Fund
714065	Drivers License Fee Refund	722218	Tsfr To DOT Bond Fund
714070	Dry Green Peas Refunds	722219	Tsfr To Milk Marketing Fund
714075	Dry Yellow Peas Refunds	722220	Tsfr To Spud Fund
714080	Estray Refund	722221	Tsfr To Turkey Fund
714085	Feed Peas Refunds	722222	Tsfr To Game & Fish Fund
714090	Financial Institution Refund	722223	Tsfr To Honey Promo. Fund
714095	Fishing License Refund - Game	722224	Tsfr To Ag Products
714100	Flax Seed Refund	722225	Tsfr To State Infrastructure B
714105	Game & Fish Lottery Refunds	722226	Tsfr To Agronomy Seed Fund
714110	Hunting License Refund - Game	722227	Tsfr To State Invest. Brd.
714115	Ind Surtax Refund	722228	Tsfr To Wheat Comm. Fund
714120	Individual Tax Refund	722229	Tsfr To Beef Comm. Fund
714125	Inheritance Tax Refund	722230	Tsfr To Special Roads Fund
714130	Lentils Refunds	722231	Tsfr To Barley Growers Check-O
714135	Lupins Refunds	722232	Tsfr To Public Trans. Fund
714140	Misc Wildlife Refunds	722233	Tsfr To Petroleum Release Comp
714145	Motor Fuel Tax Refunds	722234	Tsfr To Adult Basic & Sec Ed.
714150	Motor Vehicle Lic Fee Refund	722235	Tsfr To Displaced Hmakers Fund
714155	Motor Vehicle Sales Tax Refund	722236	Tsfr To Waterbank Fund
714160	Other License Refund - Game &	722238	Tsfr To Coal Develop. Fund
714165	Other Tax Refunds	722239	Tsfr To Ins. Reg. Trust Fund
714170	Pull Tab Excise Refund	722241	Tsfr To Edible Bean Fund
714175	Rapeseed Refund	722242	Tsfr To Financial Instit. Fund
714180	Regular Fuel Tax Refund	722243	Tsfr To Renewable Energy Dev
714185	Safflower Seed Refund	722244	Tsfr To Investor Ed & Tech
714190	Sale Of Publications Refunds	722245	Tsfr To Sunflower Council Fund
714195	Sales Tax Refunds	722246	Tsfr To Auditors Oper.
714200	Sales Tax/Mtr Fuels Bond Refun	722247	Tsfr to Oil & Gas Research
714205	Soybean Tax Refund	722248	Tsfr To PSC Valuation Revol. F
714210	Special Fuels Tax Refund	722249	Tsfr To Surface Mine & Rec. Fu
714215	Sunflower Seed Refund	722250	Tsfr To Attorney Gen Refund Fu
714220	Telecommunication Tax Refund	722251	Tsfr To Cap.Grounds Plann Fund
714225	Tobacco Tax Refund	722252	Tsfr To Arts & Hum. Ed. Fund
714230	Wheat Tax Refund	722253	Tsfr To Histor Impact Emer Fun
714235	Corn Assessment Partial Refund	722258	Tsfr To State Lab Contract Ser
714250	Barley Assessments Refunds	722260	Tsfr To Minor Use Pesticide Fu
714255	Siting Process Exp Refund	722261	Tsfr To Snowmobile Fund
714260	Potato Assessments Refunds	722265	Tsfr To State Parks Gift Fund
		722267	Tsfr To Water Development Trus
		722269	Tsfr To Ctrs of Research Excel
722000	Transfers Out (Budget)	722274	Tsfr To Independent Study Fund
722001	Tsfr To General Fund	722284	Tsfr To Internship Fund
722002	Tsfr To Federal Fund	722285	Tsfr To Comp Gambling Preventi
722005	Intertransfer	722288	Tsfr To Risk Management Fund
722010	Intrafund Transfer	722292	Tsfr to Lottery Operating Fund

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722301	Tsfr To Facilities Management	722371	Tsfr To Wastewater Oper. Fund
722303	Tsfr To Treasurers Special Fun	722373	Tsfr To Radio Comm Fund
722304	Tsfr To Gov. Spec. Fund	722374	Tsfr To Water Contract Fund
722305	Tsfr To Ind. Comm. Fund	722375	Tsfr To Emerg. Mgmt Fund
722306	Tsfr To Year Of The Family Fun	722376	Tsfr To Envir & Rangeland Fund
722307	Tsfr To Vet. Med. Exam Fund	722377	Tsfr To National Bd Certificat
722308	Tsfr To Ag. Dept Fund	722378	Tsfr To Hazardous Chem Fund
722309	Tsfr To Dairy Prod. Promo. Fun	722379	Tsfr To State Pen. Fund
722310	Tsfr To Geo. Survey Fund	722380	Tsfr To Soldiers Home Fund
722311	Tsfr To Tox. Dept Fund	722381	Tsfr To Long-Term Care Loan Fu
722312	Tsfr To Supreme Court Fund	722383	Tsfr To Natl Grd Fund
722313	Tsfr To Ehpl Admin. Fund	722384	Tsfr To State Tax Dept. Fund
722314	Tsfr To Lignite Research Fund	722385	Tsfr To Natl Grd Mil. Grnds Fu
722315	Tsfr To ND Health Care Trust F	722387	Tsfr To Bsc Fund
722316	Tsfr To Community Health Trust	722388	Tsfr To Und-Lake Region
722317	Tsfr To Oil & Gas Res. Data Fu	722389	Tsfr To Und-Williston
722318	Tsfr To Indian Affairs Alcohol	722390	Tsfr To Library Comm Fund
722319	Tsfr To Cent. Pers Fund	722391	Tsfr To Public Inst. Fund
722320	Tsfr To Labor Dept Fund	722392	Tsfr To Ins. Recovery Fund
722322	Tsfr To Atty General Fund	722393	Tsfr To Voc. Ed. Fund
722323	Tsfr To Cntrl. Grass Ex. Stati	722394	Tsfr To Habitat Restoration
722324	Tsfr To Aeronautics Comm Fund	722395	Tsfr To Water Use Fund
722326	Tsfr To Forest Svc. Fund	722396	Tsfr To Solid Waste Mgmt Fund
722327	Tsfr To St. Hist. Rev. Fund	722397	Tsfr To Water Comm Fund
722328	Tsft To Jud. Cond. Comm.	722398	Tsfr To Parks & Rec. Fund
722329	Tsfr To Seed Dept Fund	722399	Tsfr To Arts & Hum. Fund
722330	Tsfr To Econ. Dev. Comm Fund	722400	Tsfr To Highway Tax Dist. Fund
722332	Tsfr To Hettinger Exp. Fund	722402	Tsfr To Sales & Use Tax Deposi
722333	Tsfr To Langdon Exp. Fund	722403	Tsfr To Motor Fuel Cash Bond D
722334	Tsfr To Land Rec. Res. Ctr. Fu	722404	Tsfr To Indus. Rev. Bond Fund
722335	Tsfr To North Cent. Exp. Fund	722406	Tsfr To Drivers Lic. Trust Fun
722336	Tsfr To Williston Exp. Fund	722407	Tsfr To Tobacco Settlement Tru
722337	Tsfr To Carrington Exp. Fund	722409	Tsfr To Insur. Dept Collection
722338	Tsfr To State Plan. Spec. Fund	722410	Tsfr To Vets Postwar Trust Fun
722339	Tsfr To Horse Racing Comm.	722412	Tsfr To Coal Sev. Tax Dist. Fu
722341	Tsfr To UND Fund	722413	Tsfr To Air Transp. Fund
722342	Tsfr To Comm Service Fund	722415	Tsfr To Hist. Soc. Gift & Req.
722343	Tsfr To Med. Center Fund	722416	Tsfr To Fed Tax Replacement Fu
722344	Tsfr To NDSU Fund	722417	Tsfr To Judges Retirement Fund
722345	Tsfr To NDSU-Bottineau Fund	722418	Tsfr To Aban. & Unclaim. Prop.
722346	Tsfr To School Of Forestry-See	722419	Tsfr To Childrens Trust Fund
722347	Tsfr To NDSCS Fund	722420	Tsfr To Cig. Tax Dist. Fund
722348	Tsfr To Dick. State Univ. Fund	722421	Tsfr To Gas Tax Collect. & Ref
722349	Tsfr To Mayville State Univ.	722422	Tsfr To Aviation Tax Coll. & R
722350	Tsfr To Minot State Univ. Fund	722423	Tsfr To Corp. Income Reserve
722351	Tsfr To Valley City St. Univ.	722424	Tsfr To Telecommunications Tax
722352	Tsfr To Transp. Inst.	722425	Tsfr To Ind. Income Reserve
722353	Tsfr To Deaf School Fund	722426	Tsfr To Sp Fuels Tax Coll. & R
722354	Tsfr To Blind School Fund	722427	Tsfr To Oil & Gas Prod. Dist.
722357	Tsfr To Extension Div. Fund	722428	Tsfr To Motor Vehicle Reg. Dis
722358	Tsfr To Main Exp. Fund	722429	Tsfr To Bus. Priv. Reserve
722359	Tsfr To Dickinson Exp. Fund	722430	Tsfr To State Taxes Dis. Fund
722360	Tsfr To Human Service Fund	722431	Tsfr To Trans. Line Tax Dis. F
722361	Tsfr To Highway Patrol. Fund	722432	Tsfr To Permanent Oil Tax Trus
722362	Tsfr To Job Svc Operating	722433	Tsfr To Natl Grd Trng & Fac.
722364	Tsfr To Indian Affairs Printin	722434	Tsfr To City Lodging Tax
722365	Tsfr To Pen Indus. Fund	722435	Tsfr To City Sales Tax Susp.
722366	Tsfr To Pen. Land Replce. Fund	722436	Tsfr To Sch Constr. Interest
722367	Tsfr To Multi Jur. Drug Task	722437	Tsfr To Sch. Constr. Prin.
722368	Tsfr To Vets Aid Fund	722438	Tsfr To City Restur. & Lodging
722369	Tsfr To Aero. Constr. Fund	722439	Tsfr To Contrib Refund Reserve
722370	Tsfr To Health & Lab Fund	722440	Tsfr To State Tuition Fund

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722441 Tsfr To Trail Tax Tsfr Fund
 722443 Tsfr To Tourism
 722444 Tsfr To Twnshp Roads & Bridges
 722446 Tsfr To Gaming Tax Fund
 722447 Tsfr To Ethanol Prod Incentive
 722448 Tsfr To Abandoned Oil & Gas Re
 722450 Tsfr To Rev. Sharing Trust Fun
 722451 Tsfr To Cent. Tree Prog. Trust
 722453 Tsfr To Alcohol Fuel Tax Trust
 722454 Tsfr To Coal Conv. Tax Tst Fun
 722458 Tsfr To Oil Ext. Tax Dev. Trus
 722459 Tsfr To Natl Grd Tuition Trust
 722460 Tsfr To Pre-Planning Rev. Fund
 722461 Tsfr To Omb Unemp./Payroll Cl.
 722462 Tsfr To Domestic Violence Prev
 722463 Tsfr To Child Support Disb Uni
 722467 Tsfr To Aeronautics Distr. Fun
 722468 Tsfr To Estate Tax Dist. Fund
 722469 Tsfr To Oil Res. Trust
 722470 Tsfr To Pers Fund
 722479 Tsfr To Mine Operating Escrow
 722488 Tsfr To Habitat & Depre. Fund
 722490 Tsfr To S & B Restoration Trus
 722491 Tsfr To Veterans Cemetery Trus
 722493 Tsfr To Land & Minerals Trust
 722494 Tsfr To Air Trans. Fund
 722496 Tsfr To Found. Aid Stabilizati
 722498 Tsfr To Budget Stab. Fund
 722499 Tsfr To Legacy Fund
 722501 Tsfr To Perm Commom School Fun
 722515 Tsfr To Perm Coal Dev. Fund
 722601 Tsfr To State Fair Enterprise
 722603 Tsfr To Concession Fund
 722700 Tsfr To Fleet Services
 722701 Tsfr To Postage Revolving Fund
 722702 Tsfr To Dpi Printing Revolving
 722730 Tsfr To Cp Training Fund
 722780 Tsfr To Cdp Service Fund
 722790 Tsfr To Central Dup. Service F
 722805 Tsfr To Capital Const. Fund
 722902 Trfr To Capitol Renovation Fun
 722916 Tsfr To Pace Fund
 722917 Tsfr To Ag Pace Fund
 722918 Tsfr To Fleet Services
 722919 Tsfr To Building Authority Deb
 722928 Tsfr To Research Debt Service
 722930 Transfer To Defined Contribtui
 722932 Tsfr To Pers Flexcomp
 722951 Tsfr To Real Estate Bond Sinki
 722954 Tsfr To Land-Aband & Unclaim
 722955 Tsfr To Land And Minerals Trus
 722956 Tsfr To Land-Coal Severance Ta
 722957 Tsfr To Land-Permanent Fund
 722958 Tsfr To Land-Interest & Income
 722959 Tsfr To Land-Maintenance Fund
 722961 Tsfr To Water Comm-Cap Project
 722962 Tsfr To Water Comm-Debt Servic
 722967 Tsfr To Job Service - Exp Trus
 722968 Tsfr To Job Service
 722970 Tsfr To Mill & Elevator
 722972 Tsfr To Home Qtr Purchase Fund
 722973 Tsfr To Beg Farmer Loan Fund

722975 Tsfr To ND Student Loan Trust
 722981 Tsfr To Deferred Comp
 722998 Tsfr To Housing & Finance
 722999 Tsfr To Bank Of North Dakota

723000 Operating Transfers to CU (Budget)
 723005 Tsfr To Technology Transfer, I
 723010 Tsfr To Future Fund
 723050 Comp Plan Net Transfers In/out

724000 Operating Transfers to Primary (Budget)
 724005 Operating Transfers to Primary