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 2013-15, 2015-17 and edits for the upcoming 2017-19 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 (**2013-15 Biennium Expenditures** column of the Budget Request Summary) and annualized first year data for the current biennium (**2015-17 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 2013-15 biennium data must agree with the final 2013–2015 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 (**2013-15 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 1/31/2016. 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 **2015-17 Biennium Appropriation** column will automatically post into the **2015-17 Biennium Payroll Approp** column, which is used to calculate the payroll difference from 2015-17. IBARS cannot identify funding sources for account codes included in special lines, so the expenditure account codes will post to the **2015-17 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 **2015-17 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 **2015-17 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 2015R02 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, 2017 salary. Add new positions requested for 2017-19 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 2015-17** 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.

2017-19 AGENCY BUDGET REQUEST PREPARATION CHECKLIST

		Complete
1	**Reporting levels**	
	a. Review agency reporting level structure	☐
	b. Compare IBARS SR01 and PeopleSoft Reporting Level Tree to ensure that all PS Dept ID's are included in IBARS	☐
2	**Create working version**	
	a. Copy D version to A version	☐
3	**Review downloaded expenditures in A version**	
	a. Print IBARS SR05 report at Agency level (SR05A)	☐
	b. Verify that 2013-15 Expenditures column on SR05A matches Expenditures column on 06/30/2015 PS 4310AA report	☐
	c. Verify that 2015-17 Appropriation column on SR05A matches Current Appropriation column on 01/31/2016 PS 4310AA report	☐
	i. If the download from PS does not include budget information, these amounts must be entered manually	☐
	d. Review 2015-17 First Year Expenditures column to ensure that annualized amounts calculated in IBARS are reasonable	☐
	e. Enter 2013-15 and 2015-17 biennium FTE information	☐
	i. Use Authorized FTE schedule included in IBARS Manual Appendix to verify that agency total is correct	☐
	f. Manually enter funding source data in 2015-17 Payroll Appropriation column for any salary objects included in special lines	☐
	g. Run IBARS SR05 report with Negative Values and adjust to eliminate any negative amounts.	☐
4	**Subschedule copy**	
	a. Determine if narrative and subschedule data can be copied from previous biennium	☐
	b. Use Subschedule Copy function to copy from 2015R03 version	☐
5	**Change packages**	
	a. Create budget changes in Change Package Description	☐
	b. Ensure only AE and AF change types are used in Remove Capital and One-Time column	☐
	c. Ensure only AA and AB change types are used in Budget Request column	☐
	d. Ensure only AC, AD, and AG change types are used in Optional Request column	☐
6	**Position Detail Data**	
	a. Review Position Detail Data	☐
	b. Enter any existing positions not included in A version	☐
	c. Review the Salary Amount on Pos Info tab for each position	☐
	d. Adjust amounts to reflect salary rate that will be in effect on 07/01/2016 for each position	☐
	e. Enter any new positions to be included in 2017-19 base or optional request	☐
	f. Print and review IBARS CR01 report	☐
	g. Check complete on Position Detail Data	☐
7	**Complete all Posting Subschedules** (If not required for your agency, just mark to complete on checklist)	
	a. Operating	☐
	b. Grants Summary	☐
	c. Capital Projects	☐
	d. Extraordinary Repairs	☐
	e. Equipment Over $5,000	☐
	f. IT Equipment and Software Over $5,000	☐
	g. Other Capital Payments	☐
8	**Complete all Supplmentary Subschedules** (If not required for your agency, just mark to complete on checklist)	
	a. Large IT Projects	☐
	b. General Fund Collections	☐
	c. Licensing, Regulation, and Inspection	☐
	d. Lease Purchase Agreements	☐
	e. Continuing Appropriations	☐

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 2015-17 and 2017-19
d. Enter adjustment to 2015-17 appropriation to reflect estimated expenditures, if necessary
e. Mark Special Fund Balance Subschedule to complete

12 CRVA report

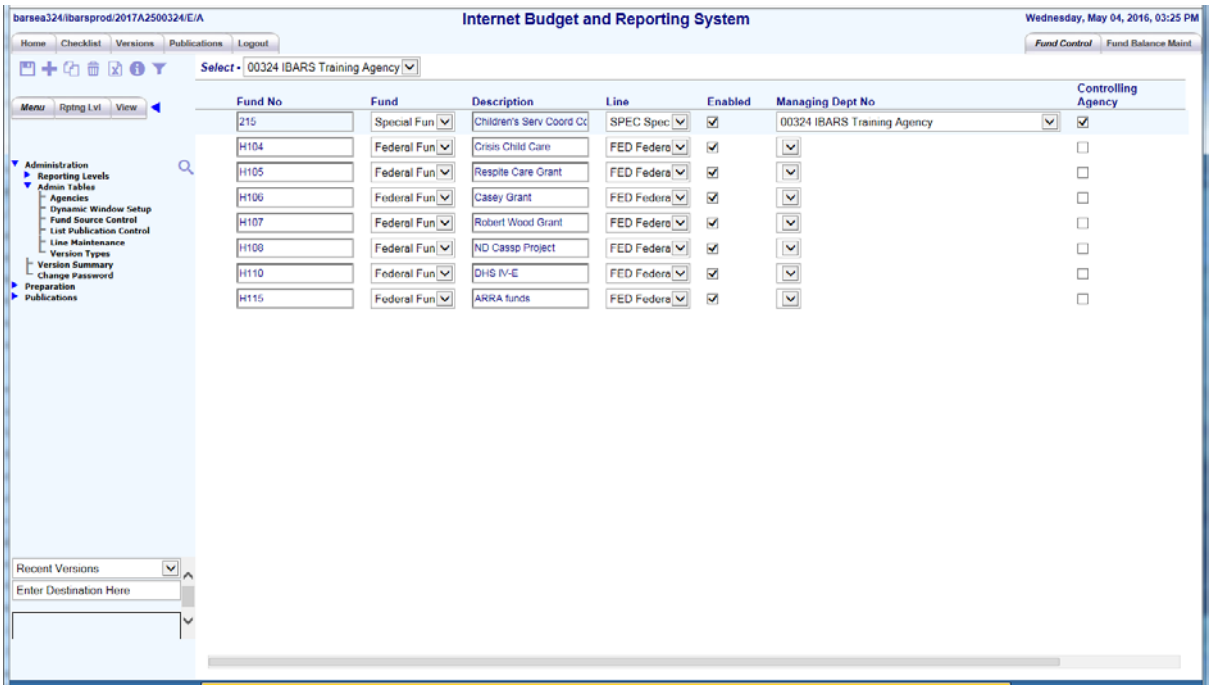
a. Run CRVA report to identify any outstanding validation issues
b. Correct issues
c. Check to complete any unchecked subschedules

13 Submission

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

Fund Source Control

Fund Source Control Window



Navigation

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

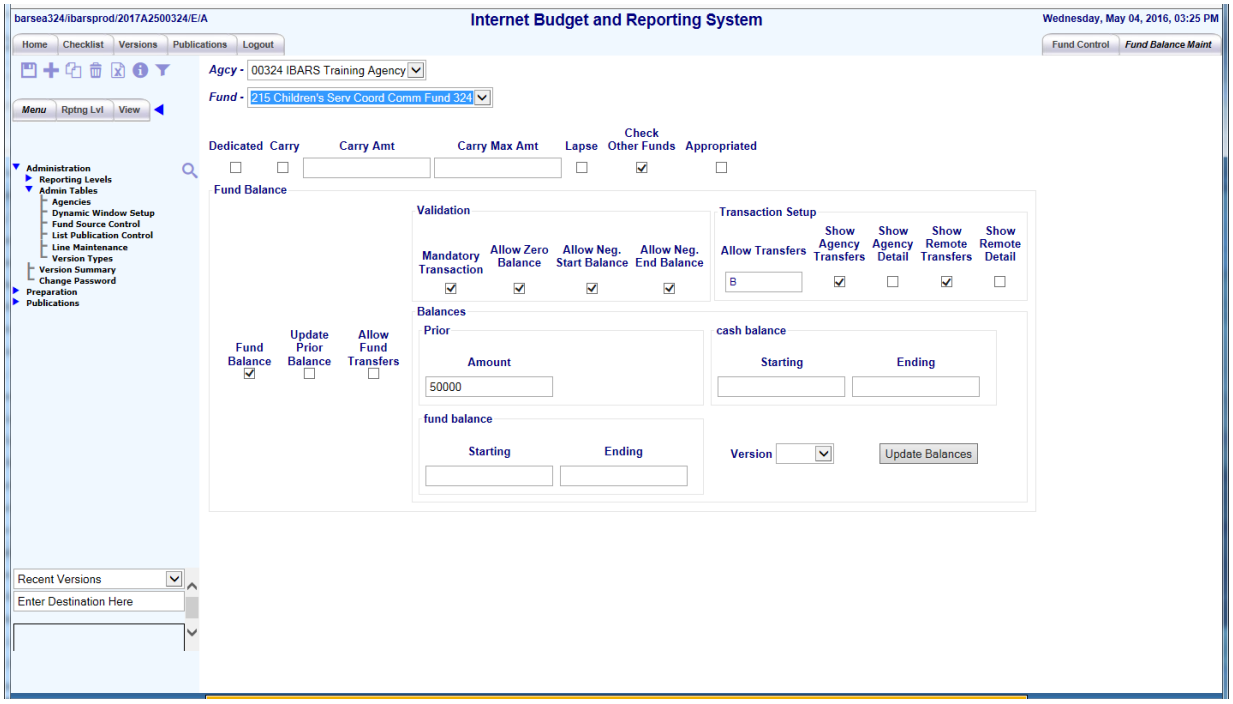
Purpose

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

Using the Window

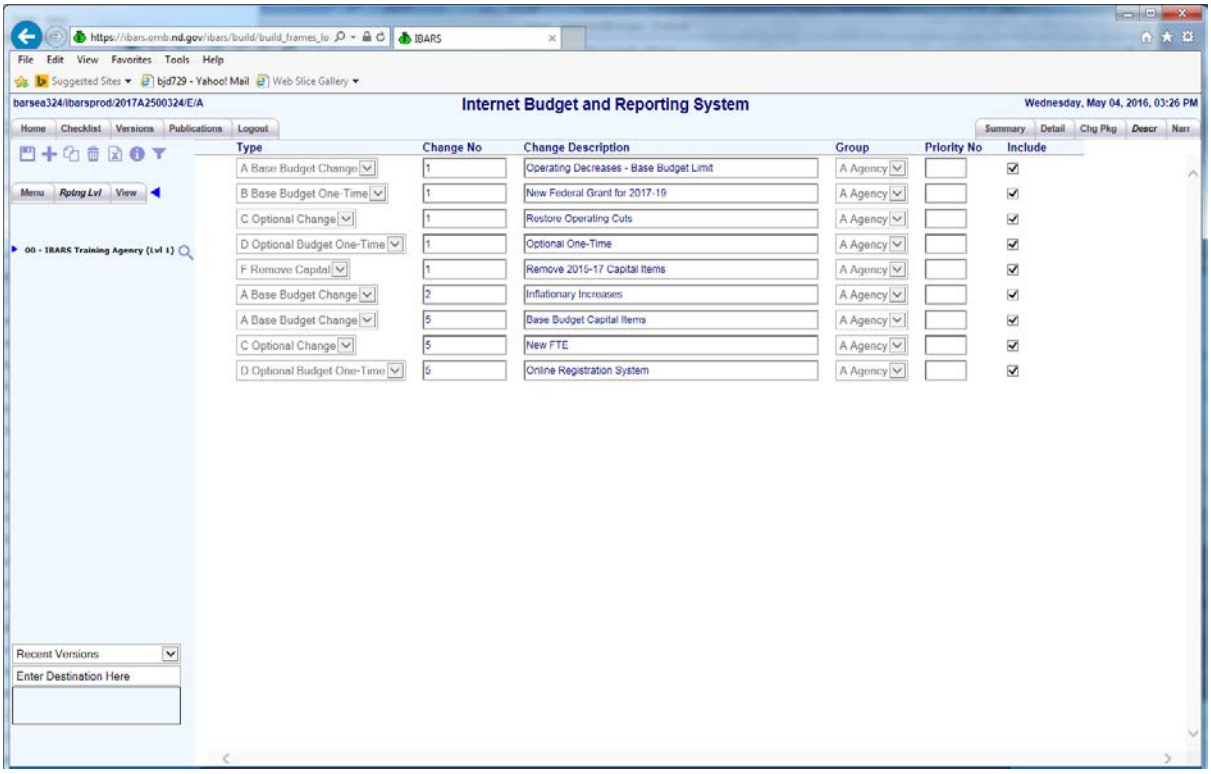
Select the correct agency number from the drop down in order to view funds available for the agency. Review the special fund list for completeness, keeping in mind the need to encompass a three-biennium period including the budget request biennium. Contact the assigned OMB analyst to modify the fund 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 Remove capital	AE AF		
Base budget change Base budget one-time		AA AB	
Optional change Optional budget one-time Optional savings			AC AD AG
USED ONLY BY OMB OMB Recommendations One-time OMB Recommendations		 RA 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.***