Chapter Seven: Supplementary Subschedules

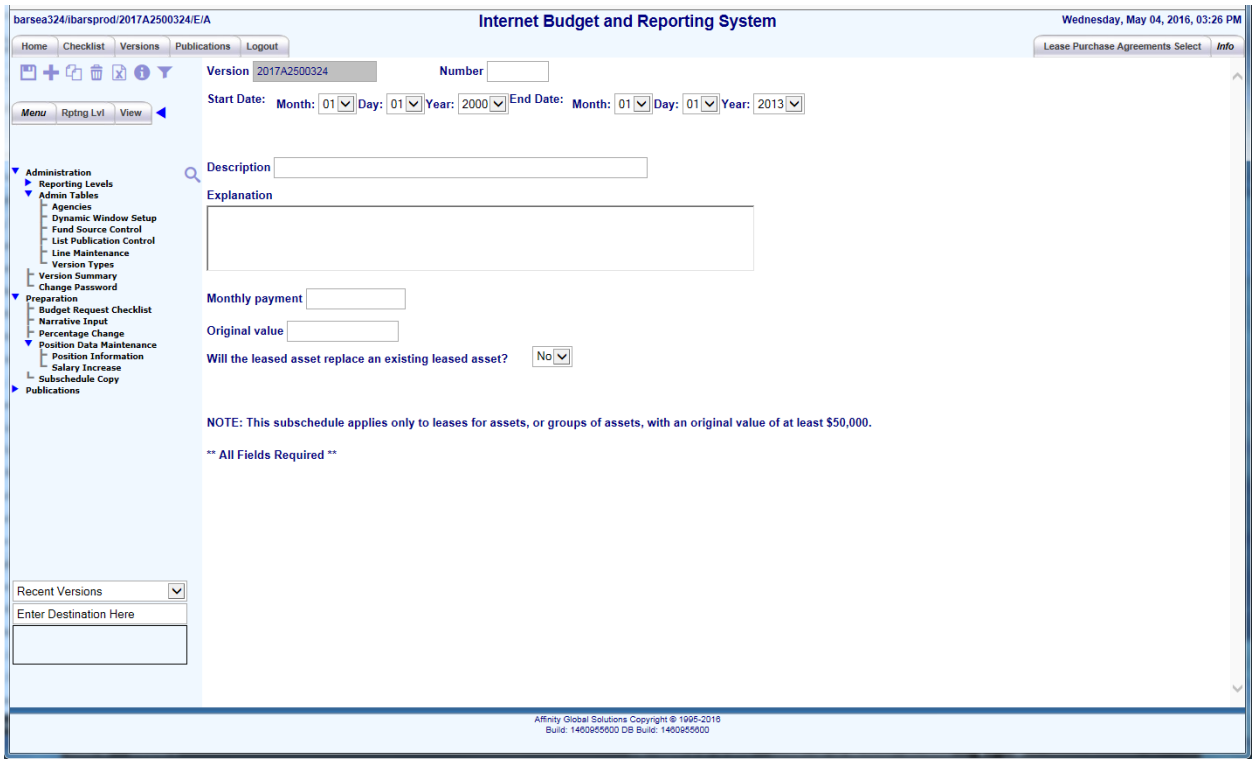
This chapter provides information regarding the completion of supplementary, or "non-posting," subschedules. These subschedules do not post budget data to the Budget Request Summary. The schedules are used to provide supplementary and supporting information. Subschedules included in this chapter are:

- 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 2015-17 request to the 2017-19 budget request. See Chapter 2 for instructions.***

Lease Purchase Agreements

Lease Purchase Agreements Window



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.

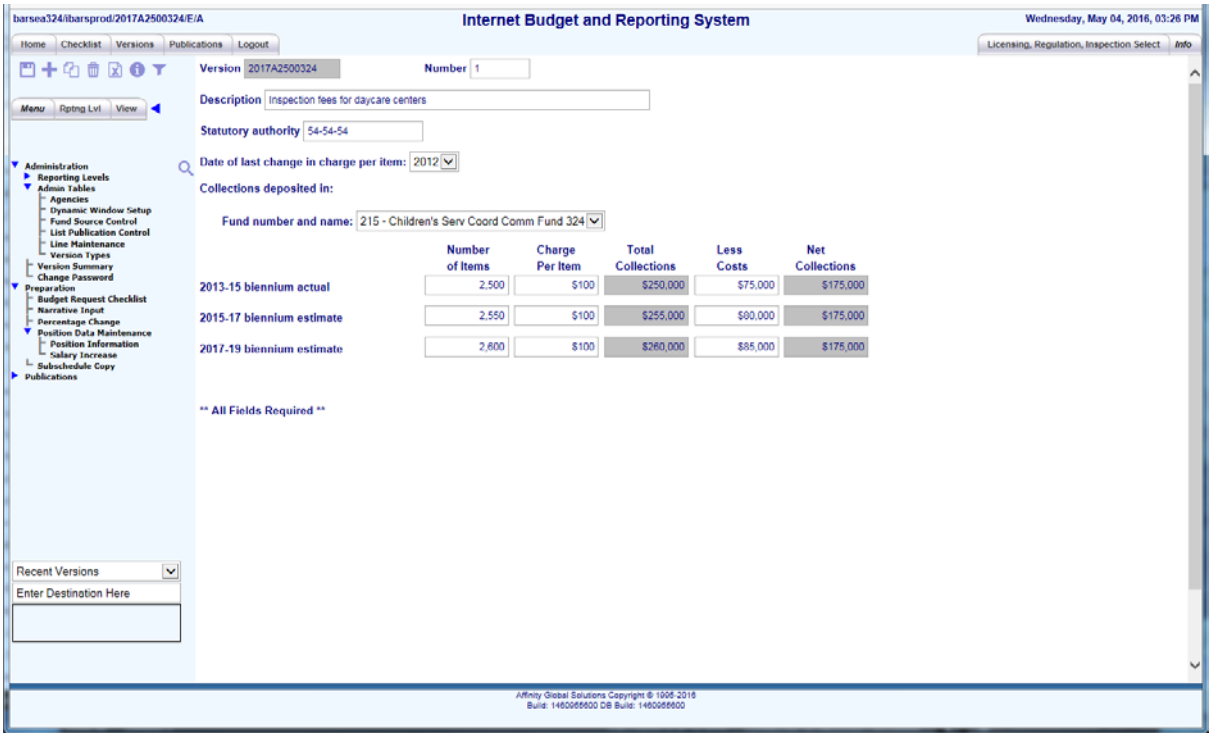
Monthly Payment
Enter the amount to be paid monthly pursuant to the lease or financing agreement.

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



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.

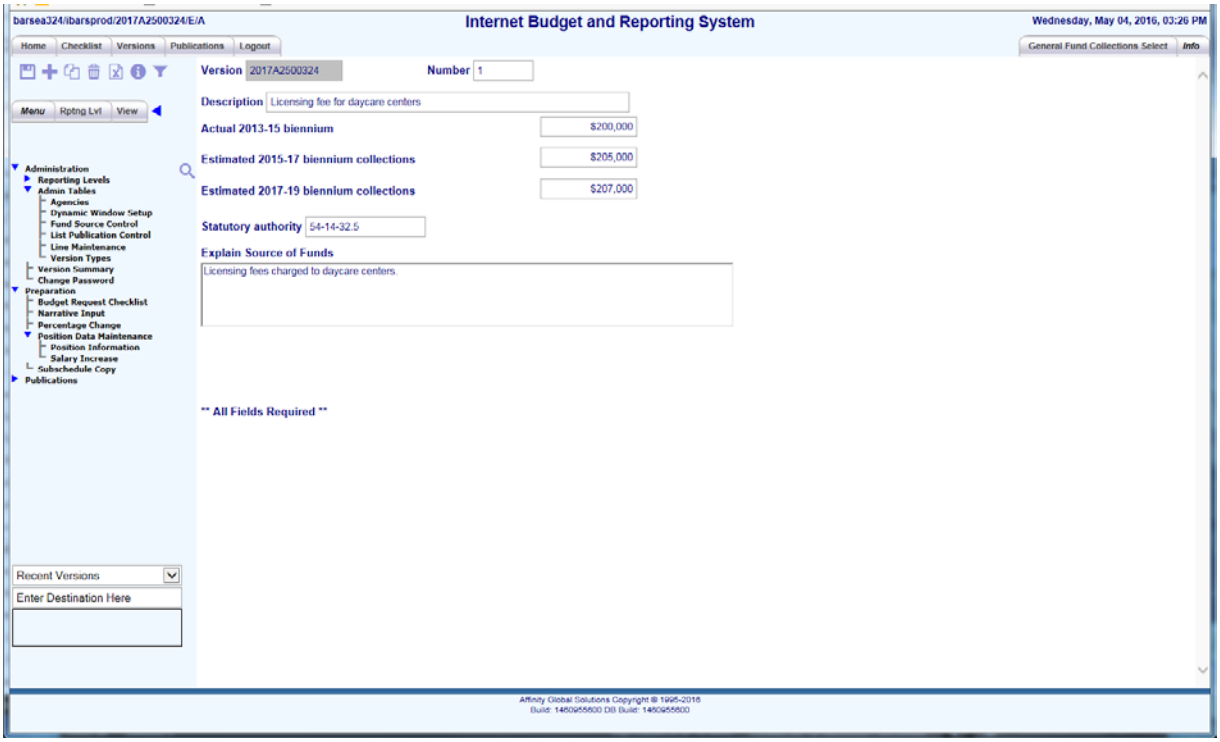
If the rate charged per item changed during the biennium, enter a separate record to show the number of items and total collection for each individual rate charged. The total cost information should be prorated among different rates, if necessary.

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,

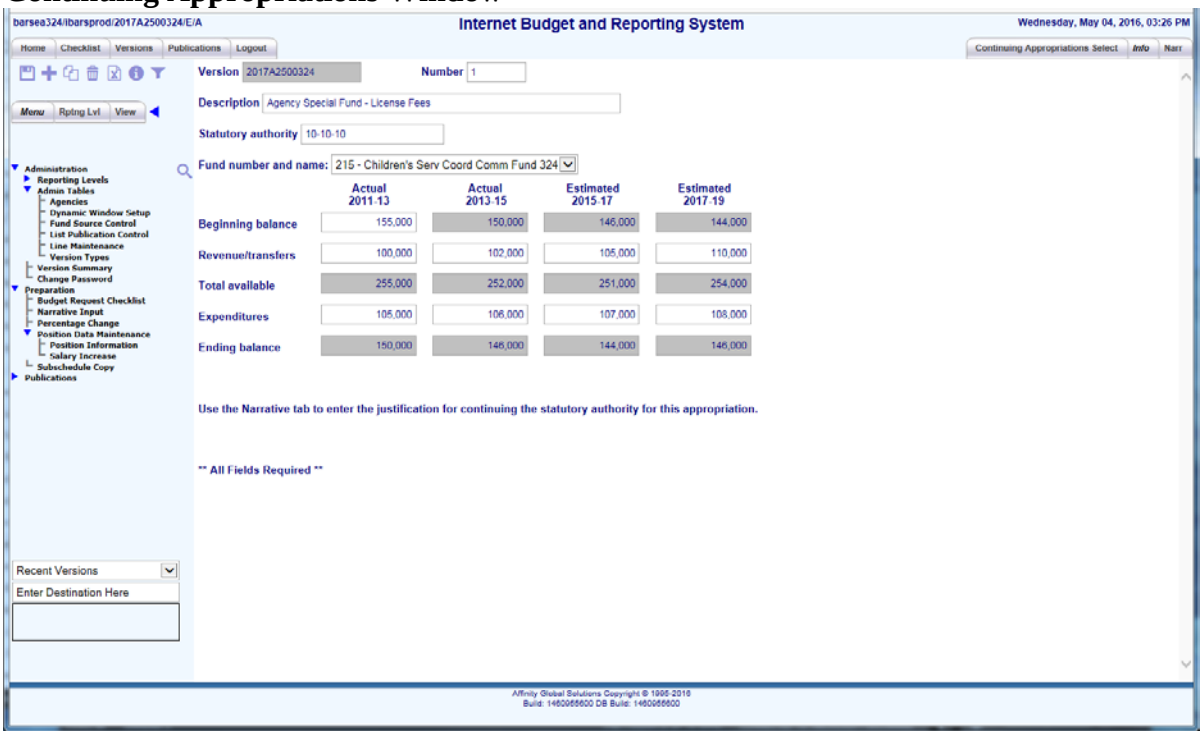
Insurance Premium Tax, Wholesale Liquor Tax, Gaming Tax, Interest Income, Mineral Leasing fees, and Gas Tax administration.

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



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 2011-13 and 2013-15 biennia
- estimated revenue/transfers and expenditures for the 2015-17 and 2017-19 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

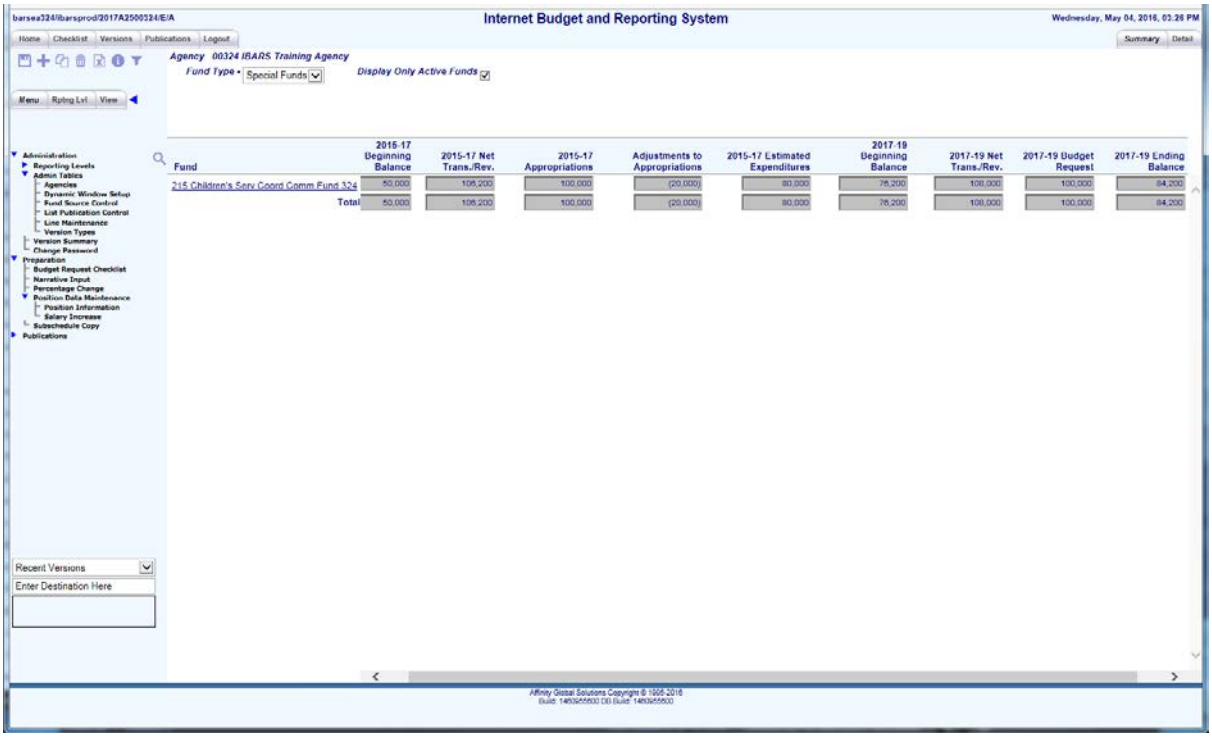
Purpose
The purpose of this window is to record revenues, transfers, and expenditures relating to special funds.

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



Special Fund Balance Summary

2015-17 Beginning Balance - OMB enters this amount into IBARS. If a beginning balance amount needs to be changed, contact the assigned OMB budget analyst.

2015-17 Net Trans./Rev. - This amount is the net result of Transfers In, Transfers Out, and Revenue amounts entered on the detail window.

2015-17 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 2015-17 biennium, an adjustment to the appropriation can be entered on the Detail window.

2015-17 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.

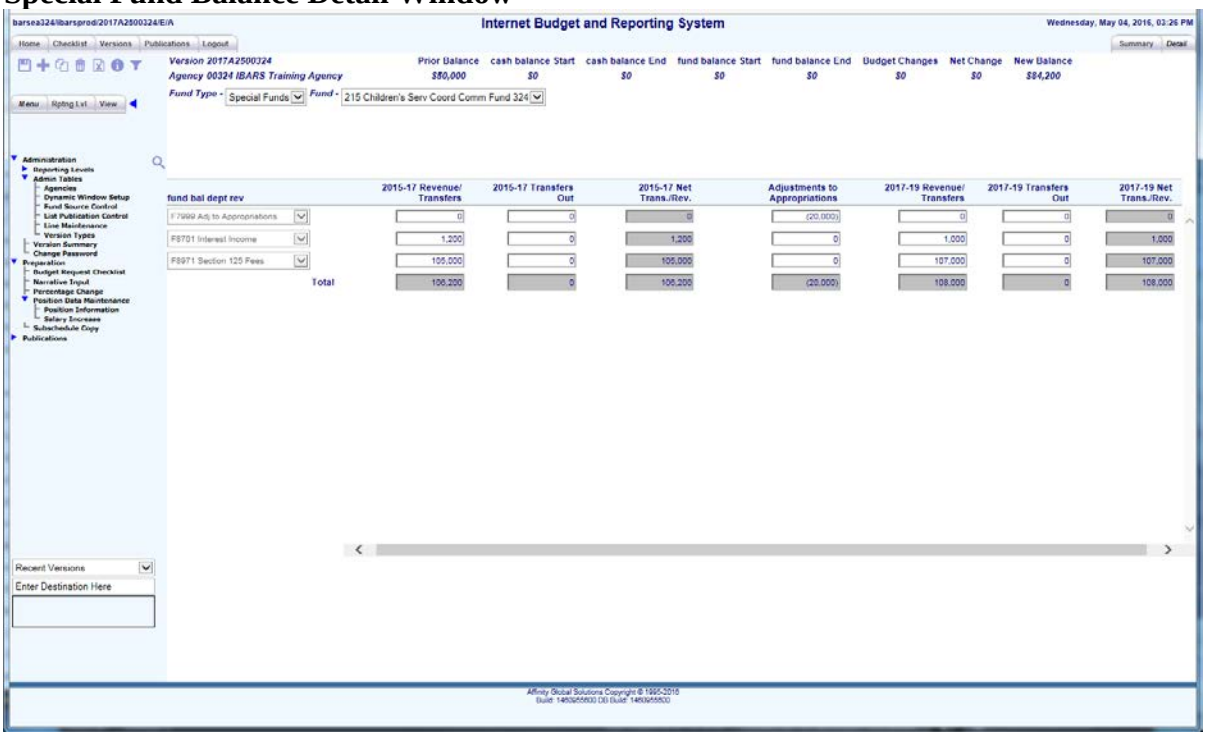
2017-19 Beginning Balance - This is a calculated amount based on the amounts entered in the preceding columns.

2017-19 Net Trans./Rev. - This amount is the net result of Transfers In, Transfers Out, and Revenue amounts entered on the Detail window.

2017-19 Budget Request - This amount represents all expenditures from this fund posted from the Budget Request Summary once that subschedule is checked to complete.

2017-19 Ending Balance - This is a calculated amount based on the amounts entered in the preceding columns.

Special Fund Balance Detail Window



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.**

2015-17 Revenue/Transfer - This field is used to enter revenue amounts and transfers estimated to be received into the fund during the 2015-17 biennium. Select the applicable account from the transaction object drop down.

2015-17 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.

2015-17 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.

2015-17 Revenue - This field is used to enter revenue amounts and transfers estimated to be received during the 2017-19 biennium. Select the applicable account from the transaction object drop down.

2017-19 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.

2017-19 Net Trans./Rev. - This is a calculated field representing the net amount of Revenue and Transfers Out.

Large IT Projects

Large IT Projects Window

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
<u>Large IT Projects Select Window</u>
Click the Add icon to add a record for each large IT project in the budget request.

<u>Project Window</u>
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. Indentify 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 2017-19, 2019-21 and 2021-23 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 2019-21 and 2021-23 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).