2016 IBARS Manual

Table of Contents

Chapter One: Introduction

Budget Base

Fiscal Environment

Using the IBARS Manual

Budget Process Timeline

Chapter Two: IBARS General Procedures

Overview of IBARS

Security and Access

IBARS Login and the Main Menu

Reporting Levels

Copying, Selecting, and Deleting Budget Versions

Subschedule Copy

Default Funding

Help

Chapter Three: Getting Started

System Overview

Overview of Steps Involved in Preparing a Budget Request

Fund Source Control

Change Package Description

Chapter Four: Position Detail Instructions

Position Data

Position Information

Position Benefits

Benefit Calculation

Position Calculation

Position Allocation

Funding Reallocation

Salary Increase

Chapter Five: Budget Request Summary

Budget Request Summary

Chapter Six: Budget Subschedules

Operating Expenses

Grants Summary

Capital Projects

Extraordinary Repairs

Other Capital Payments

Equipment Over $5,000

IT Equipment and Software Over $5,000

Chapter Seven: Supplementary Subschedules

Lease Purchase Agreements

Licensing, Regulation, Inspection

General Fund Collections

Continuing Appropriations

Special Fund Balance

Large IT Projects

Chapter Eight: Narrative

Agency and Program Narrative

Agency-wide Narrative Fields

Program Narrative

Capital Projects

Continuing Appropriations

Change Package Description

Large IT Projects

Chapter Nine: Completing the Budget Request

Validating the Budget

Submitting the Budget Request

Chapter Ten: Reports

Report Profiles

Budget Request Reports

Salary Reports

Subschedule Reports

Miscellaneous Reports

Submitting Budget Request

Chapter Eleven: Glossary

Appendix

Agency and Analyst List

Billing Rates

Building and Infrastructure

Fringe Benefit Codes

HRMS Classification System – Conversion Table

Legislatively Authorized FTE

Revenue and Expenditure Accounts

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 2017-19 biennium is limited to 90 percent of an agency's present general fund appropriation. Adjustments will be made for continuation of the 2015-17 second year salary increase. 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.

General fund budget needs beyond the 90 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

At the beginning of the 2015-17 biennium, North Dakota's economy, along with state revenues, began to slow considerably. Both the energy and agriculture industries have been buffeted by global markets. Revenues began to fall below forecast starting in August 2015. This resulted in an updated revenue forecast being completed in January 2016. This forecast projected state general fund revenues decreasing $1.074 billion.

To bring the budget back into balance, available dollars in the general fund beginning balance, a transfer from the Budget Stabilization Fund and cutbacks of 4.05 percent to all general fund agencies was required. Given this fiscal stress, preparing the budget for the 2017-19 biennium will be challenging. All programs and expenditures will need to 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. Agencies should also consider eliminating grants that are not core to the agency or state functions, consolidating or eliminating programs

and services, and scrutinizing all FTE, along with travel, dues and professional development expenses.

During the last several biennia, the state has seen incredible growth. That growth has now leveled off and returned to a more normal level and the state's budget will need to be adjusted accordingly.

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 2017-19 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, 2016, 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 1, 2016. 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.

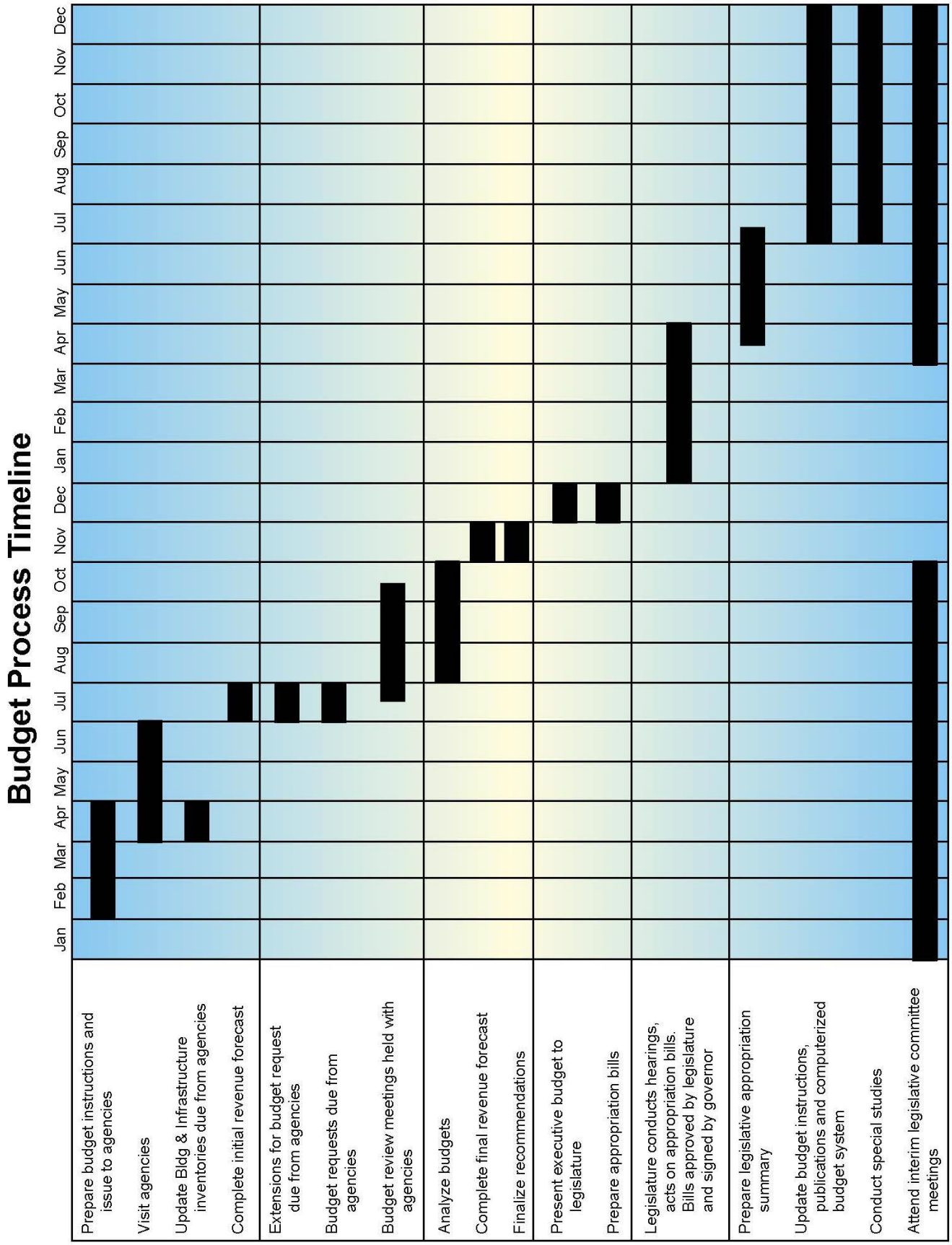
The building and infrastructure inventory was updated in April 2016 and can be used to calculate extraordinary repair requests.

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 2016, the first revenue forecast for the upcoming biennium is completed. In November 2016, 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
Jan
Feb
Mar
Apr
May
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Jul
Aug
Sep
Oct
Nov
Dec
Jan
Feb
Mar
Apr
May
Jun
Jul
Aug
Sep
Oct
Nov
Dec
Prepare budget instructions and issue to agencies
Visit agencies
Update Bldg & Infrastructure inventories due from agencies
Complete initial revenue forecast
Extensions for budget request due from agencies
Budget requests due from agencies
Budget review meetings held with agencies
Analyze budgets
Complete final revenue forecast
Finalize recommendations
Present executive budget to legislature
Prepare appropriation bills
Legislature conducts hearings, acts on appropriation bills. Bills approved by legislature and signed by governor
Prepare legislative appropriation summary
Update budget instructions, publications and computerized budget system
Conduct special studies
Attend interim legislative committee meetings

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 on the OMB website https://www.nd.gov/omb/ under the "OMB Apps Login" drop down box in the upper right hand corner of the page.

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.

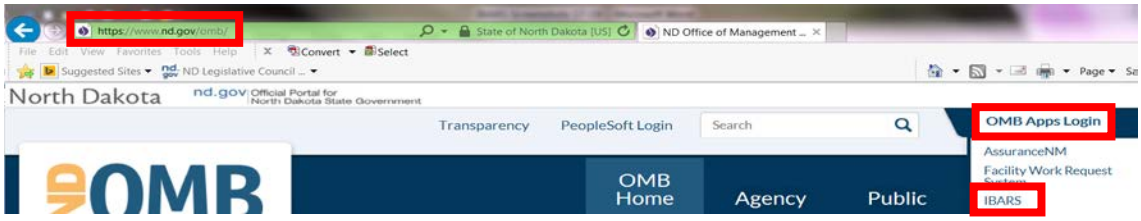
Access By Other Users

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 under "OMB Apps Login" drop down menu in the upper right side of the OMB website https://www.nd.gov/omb/.



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 Lori Sondag at 328-4904. 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 View. 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 2017-19. 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 SR01 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
00-000-000-00-00-00-00-00000000	Children's Svc Coord. Committee (Lvl 1)			X	00	1	Yes
00-324-000-00-00-00-00-00000000	Children's Service Coordinating Committee			X	324	2	Yes
00-324-500-00-00-00-00-00000000	Administration	MP		B	500	3	Yes
00-324-500-30-00-00-00-00000000	R-T Administration			A	3000	4	Yes
00-324-500-50-00-00-00-00000000	State Administration			A	5000	4	Yes
00-324-600-00-00-00-00-00000000	Programs	MP		B	600	3	Yes
00-324-600-10-00-00-00-00000000	Robert Wood Johnson Foundation			A	1000	4	Yes
00-324-600-20-00-00-00-00000000	R-T Grants			A	2000	4	Yes
00-324-600-40-00-00-00-00000000	State Grants			A	4000	4	Yes
00-324-800-00-00-00-00-00000000	Facilities	MP		B	800	3	Yes
00-324-800-84-00-00-00-00000000	East Campus			X	84	4	Yes
00-324-800-84-82-00-00-00000000	East Operations			A	8260	5	Yes
00-324-800-84-84-00-00-00000000	East Repairs			A	8460	5	Yes
00-324-800-86-00-00-00-00000000	West Campus			X	86	4	Yes
00-324-800-86-82-00-00-00000000	West Operations			A	8250	5	Yes
00-324-800-86-84-00-00-00000000	West Repairs			A	8450	5	Yes

North Dakota Reporting Levels ibars2 / 2013A3400324

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.

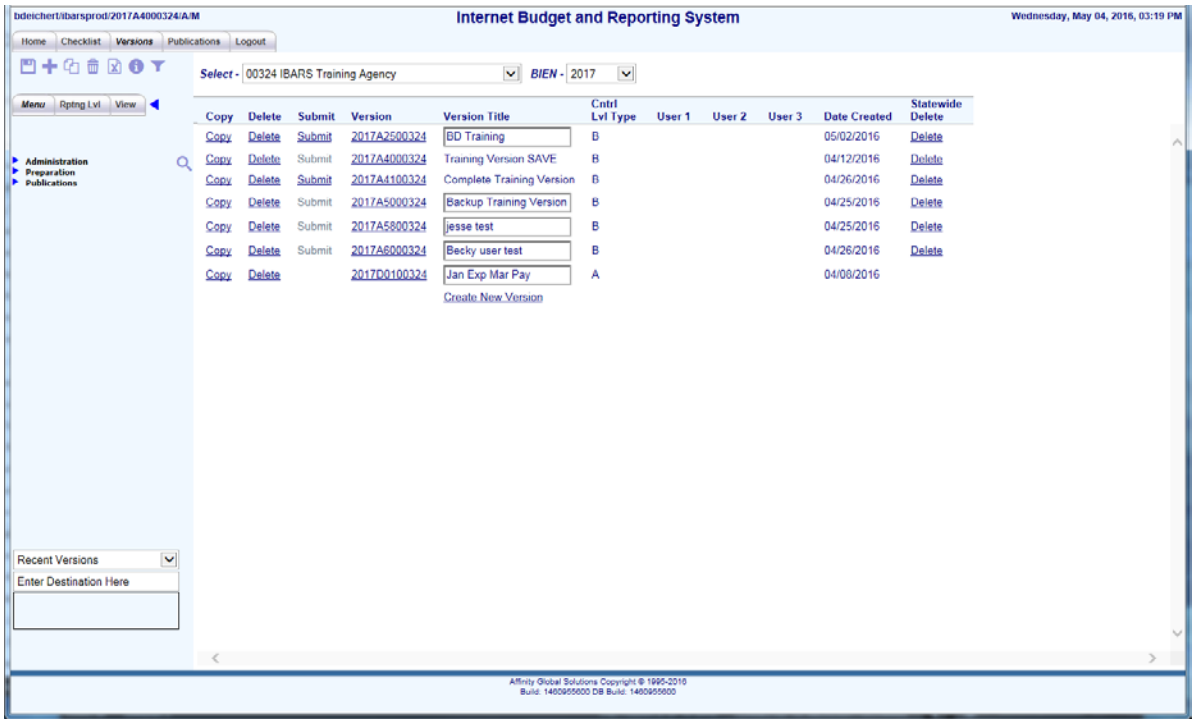
Locking Reporting Levels to Start the Budget Request

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



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 2017-19 biennium is named 2017. 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.

<u>Budget Version Defined</u>

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 Column 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

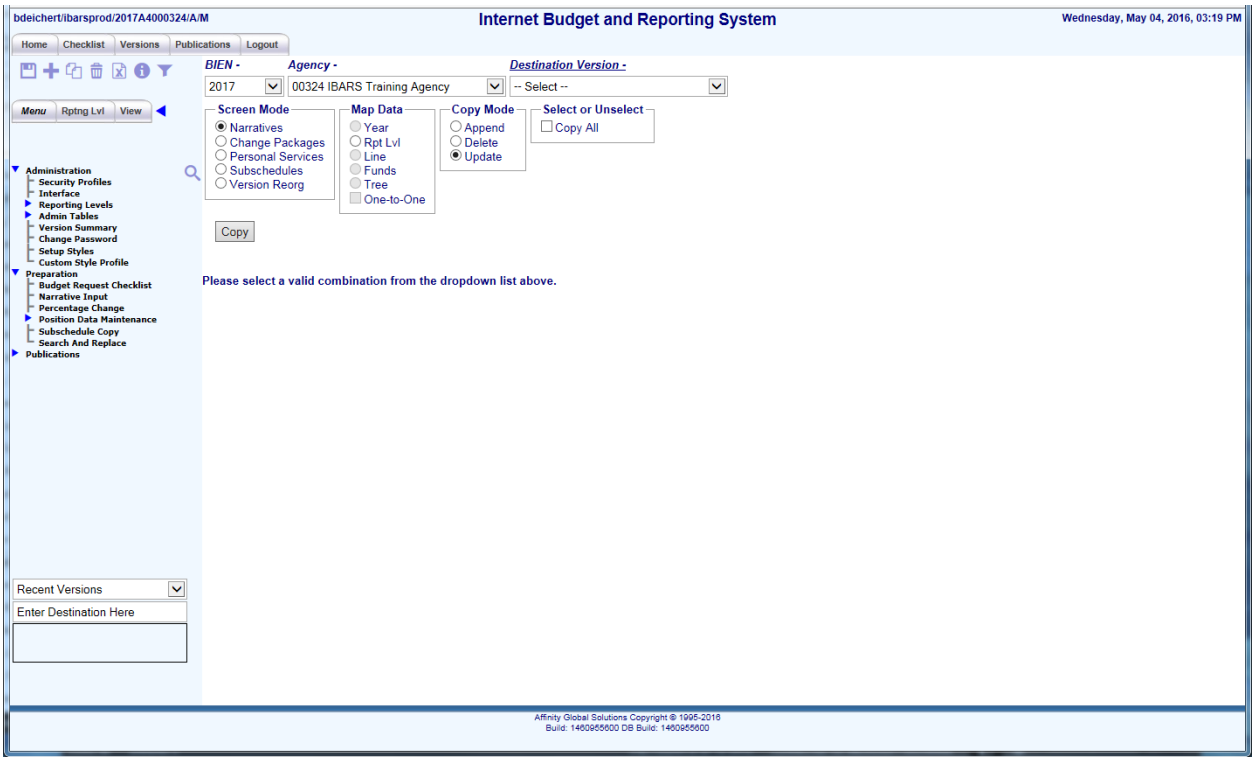
In order to eliminate a version, click Delete in the second column of the version to be deleted. A warning message appears to ensure the user wishes to delete the highlighted version. IBARS will only allow agencies to delete versions created by that agency. The delete was successful if the version no 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 2015 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 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

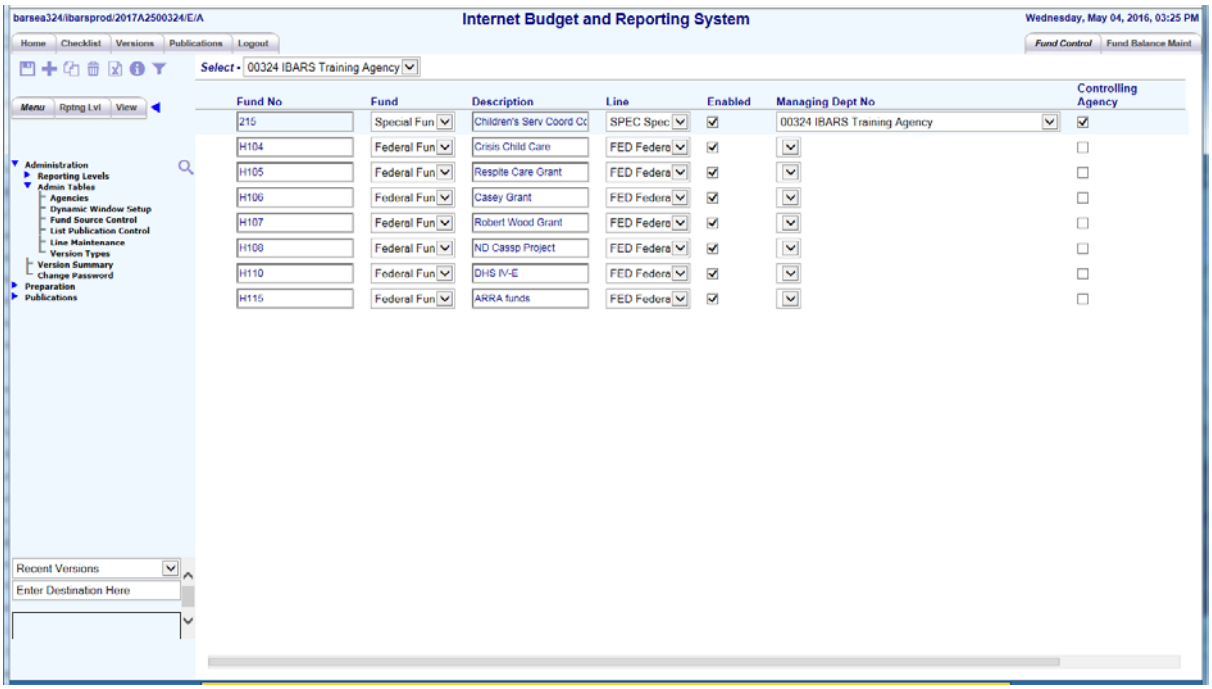
a. Run CRVA report to identify any outstanding validation issues
b. Correct issues
c. Check to complete any unchecked subschedules

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

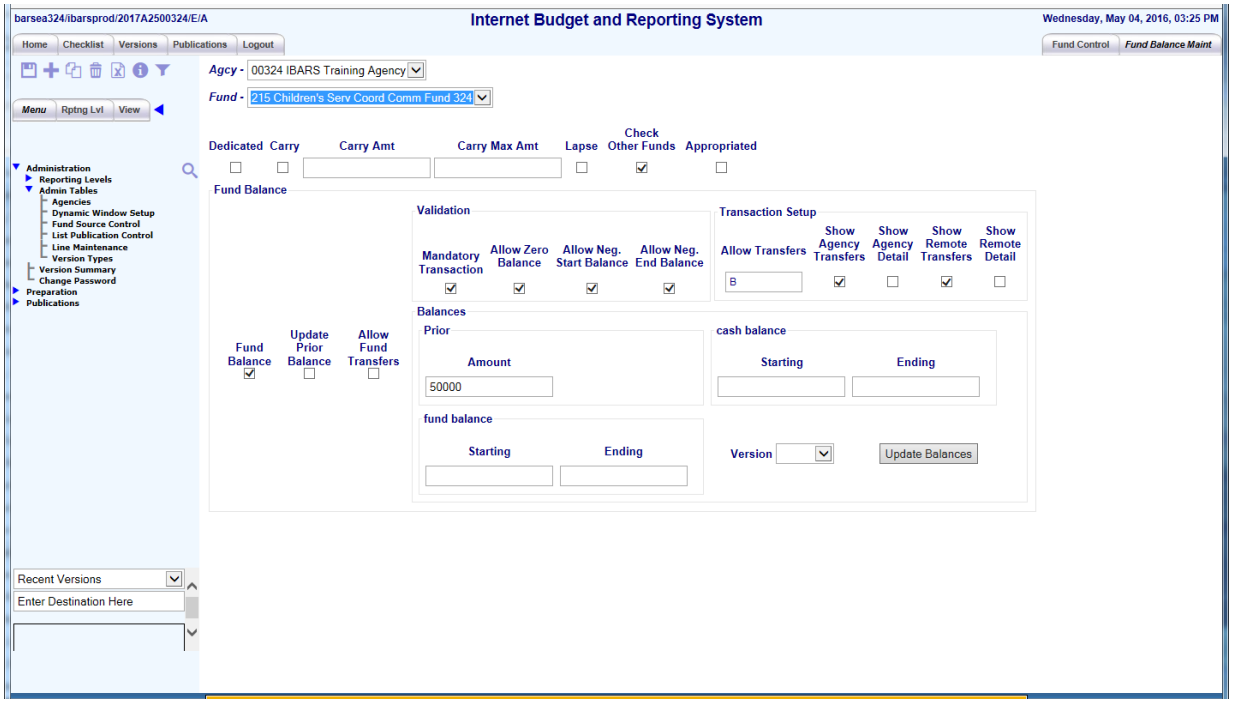
Purpose

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

Using the Window

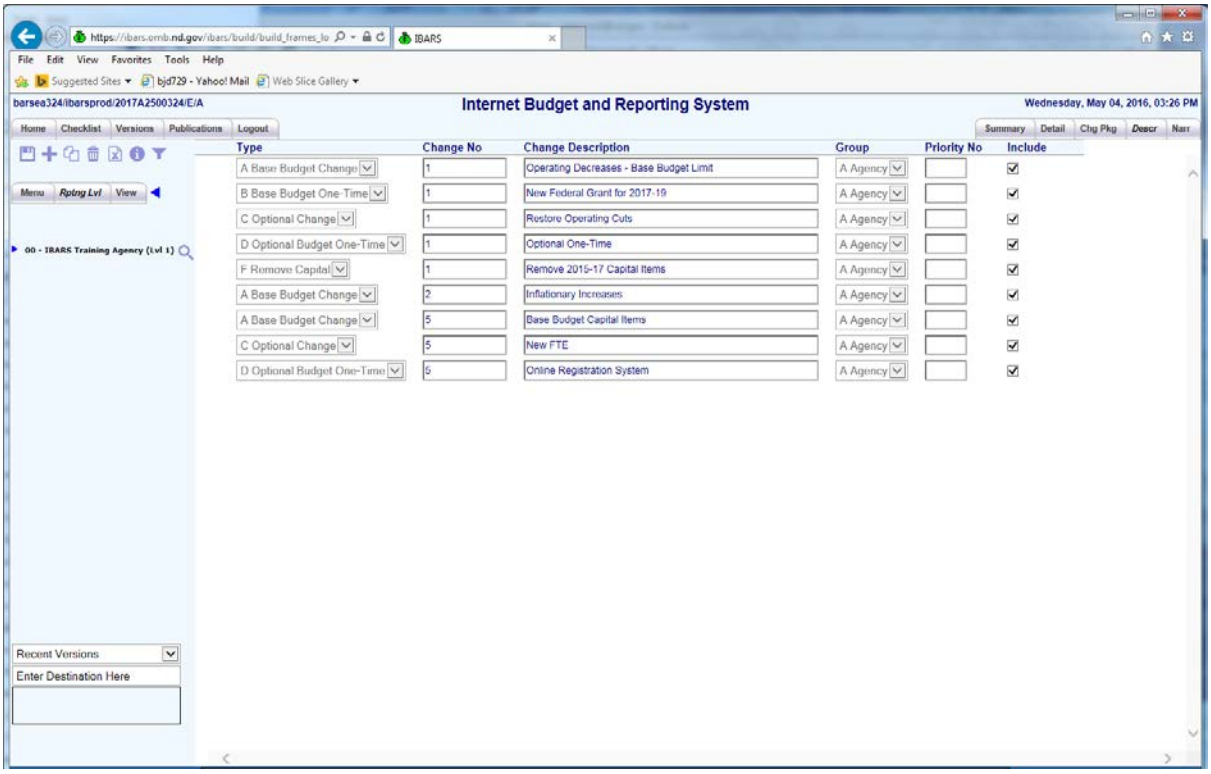
Select the correct agency number from the drop down in order to view funds available for the agency. Review the special fund list for completeness, keeping in mind the need to encompass a three-biennium period including the budget request biennium. Contact the assigned OMB analyst to modify the fund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

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.

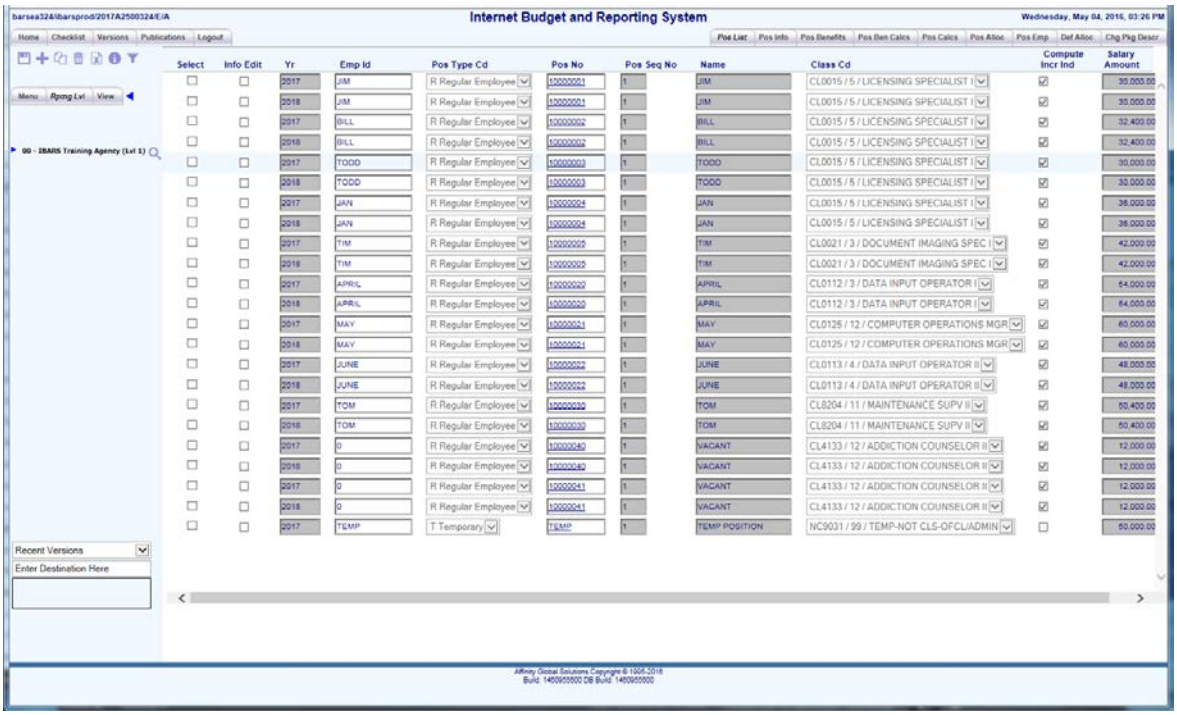
Position Calculations tab – Displays monthly salary and benefit data for a specific individual.

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



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 Info** 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

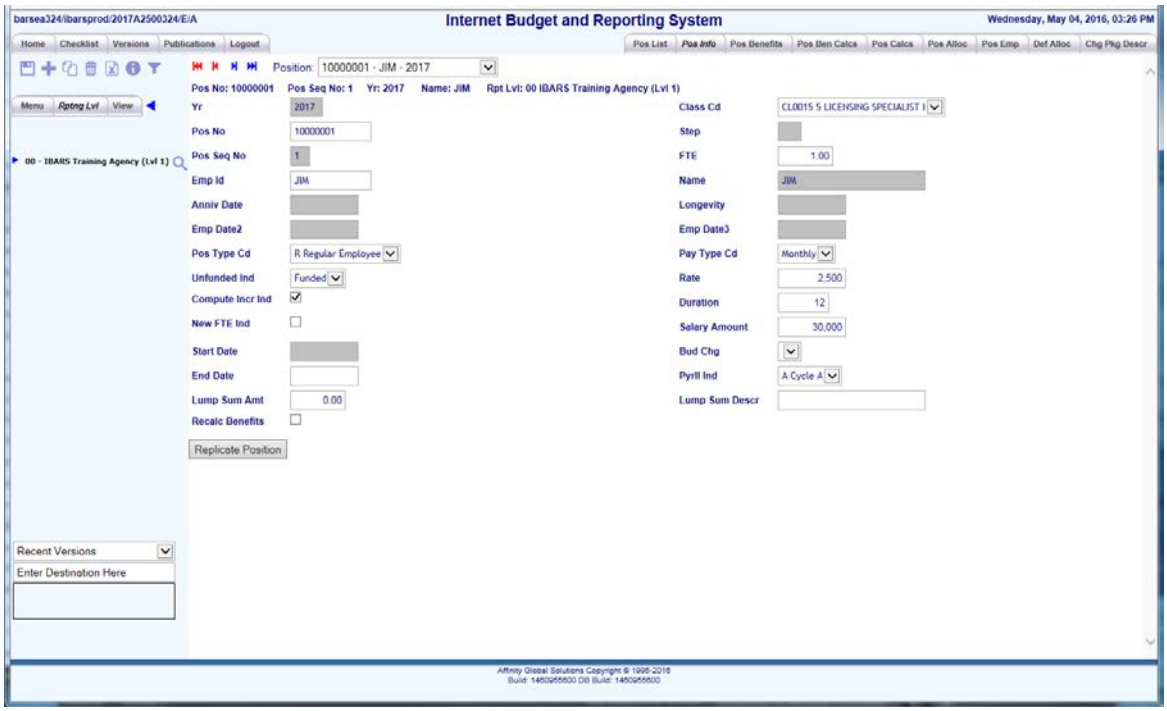
Use position type "U - Underfund Salary" to reduce the salary budget by a lump sum amount as discussed with the assigned budget analyst. Do not check the compute increase indicator checkbox. On the **Position Benefits** tab, leave benefit fields blank. Select Class Code "NC9998." Enter "1" in the FTE 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: 2015 and 2016.
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	**B –** Board Members –Board members are not included in the payroll download and must be added to the Position List. **E –** Equity Adjustment – Code is used by agencies to add a pool of funds for salary equity. **F** – Faculty and **L** – Pooled are only used by components of the North Dakota University System. **O –** Overtime **R –** Regular Employee – The code for permanent employees used by North Dakota. **S** – Shift Differential – Code is used by agencies for shift work compensation, such as the Mill and Elevator. **T** – Temporary –Temporary positions are not included in the download information from the PeopleSoft payroll and must be added to the Position List. **U** – Underfunded Salary – Code is used by agencies to underfund the salary plan in anticipation of savings related to vacancies and turnover. **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. **X** – Executive Budget Adjustment – To be used by OMB only.

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.

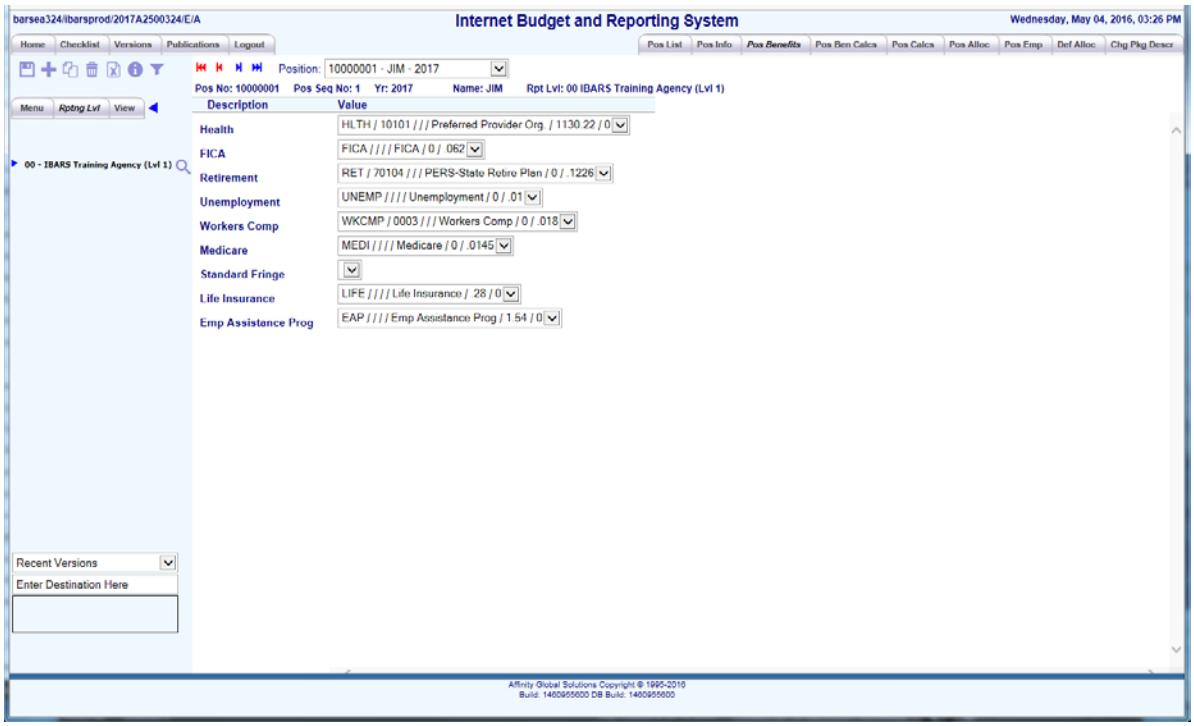
Once an employee record is complete, click the Save icon in the Action Bar to save the data.

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



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 in 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.

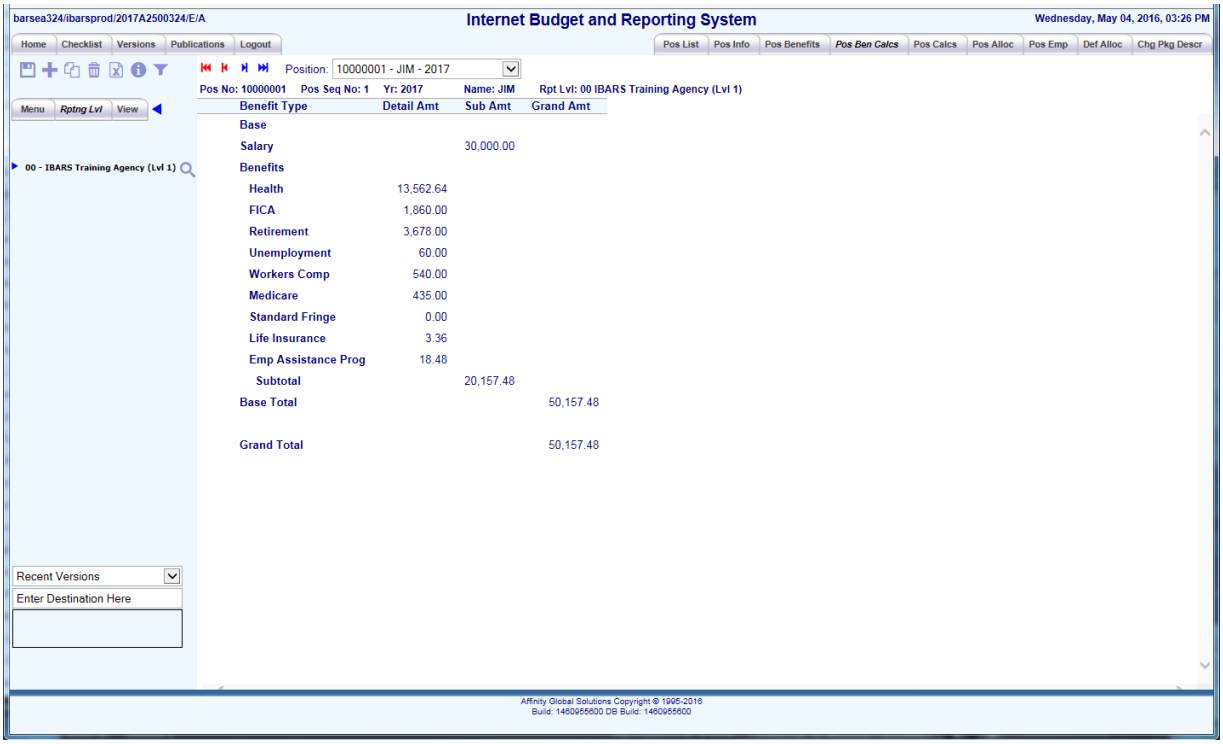
Refer to the Appendix for the list of Fringe Benefit Codes.

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



Navigation

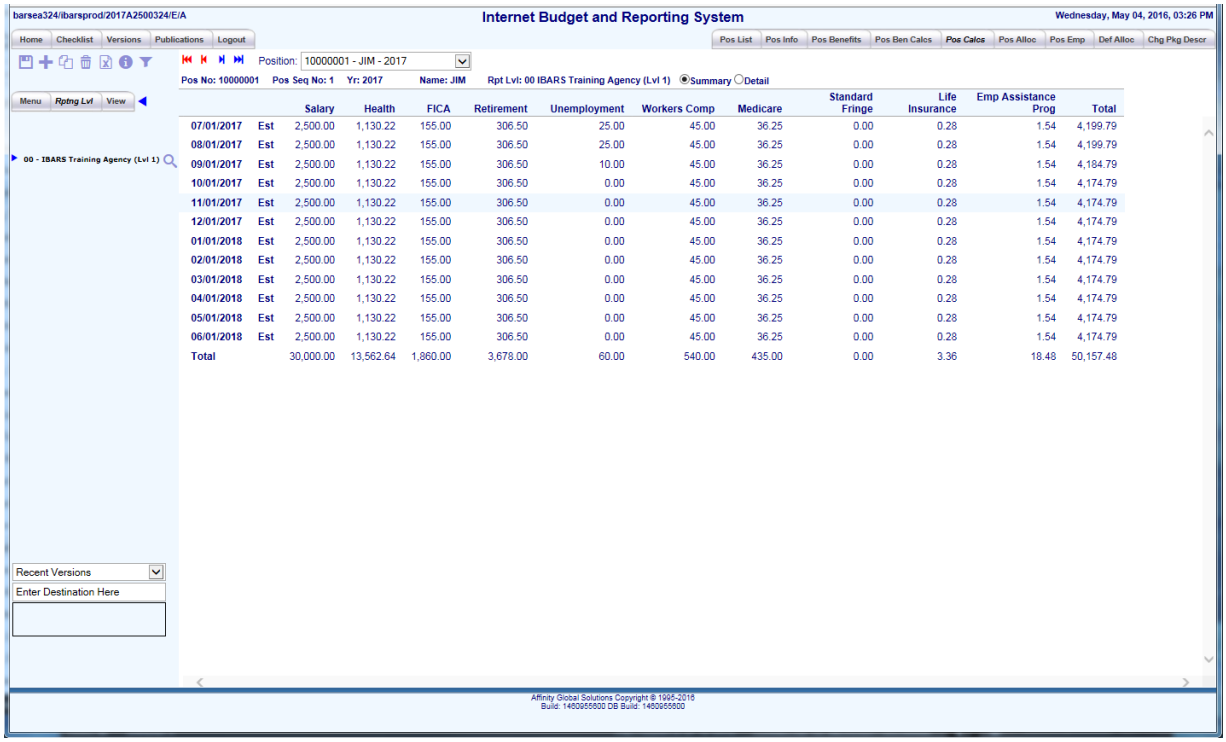
Log On=>Checklist=>Position Detail Data=>Pos No for desired position=>Pos Ben Calcs Tab

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



		Salary	Health	FICA	Retirement	Unemployment	Workers Comp	Medicare	Standard Fringe	Life Insurance	Emp Assistance Prog	Total
07/01/2017	Est	2,500.00	1,130.22	155.00	306.50	25.00	45.00	36.25	0.00	0.28	1.54	4,199.79
08/01/2017	Est	2,500.00	1,130.22	155.00	306.50	25.00	45.00	36.25	0.00	0.28	1.54	4,199.79
09/01/2017	Est	2,500.00	1,130.22	155.00	306.50	10.00	45.00	36.25	0.00	0.28	1.54	4,184.79
10/01/2017	Est	2,500.00	1,130.22	155.00	306.50	0.00	45.00	36.25	0.00	0.28	1.54	4,174.79
11/01/2017	Est	2,500.00	1,130.22	155.00	306.50	0.00	45.00	36.25	0.00	0.28	1.54	4,174.79
12/01/2017	Est	2,500.00	1,130.22	155.00	306.50	0.00	45.00	36.25	0.00	0.28	1.54	4,174.79
01/01/2018	Est	2,500.00	1,130.22	155.00	306.50	0.00	45.00	36.25	0.00	0.28	1.54	4,174.79
02/01/2018	Est	2,500.00	1,130.22	155.00	306.50	0.00	45.00	36.25	0.00	0.28	1.54	4,174.79
03/01/2018	Est	2,500.00	1,130.22	155.00	306.50	0.00	45.00	36.25	0.00	0.28	1.54	4,174.79
04/01/2018	Est	2,500.00	1,130.22	155.00	306.50	0.00	45.00	36.25	0.00	0.28	1.54	4,174.79
05/01/2018	Est	2,500.00	1,130.22	155.00	306.50	0.00	45.00	36.25	0.00	0.28	1.54	4,174.79
06/01/2018	Est	2,500.00	1,130.22	155.00	306.50	0.00	45.00	36.25	0.00	0.28	1.54	4,174.79
Total		30,000.00	13,562.64	1,860.00	3,678.00	60.00	540.00	435.00	0.00	3.36	18.48	50,157.48

Navigation

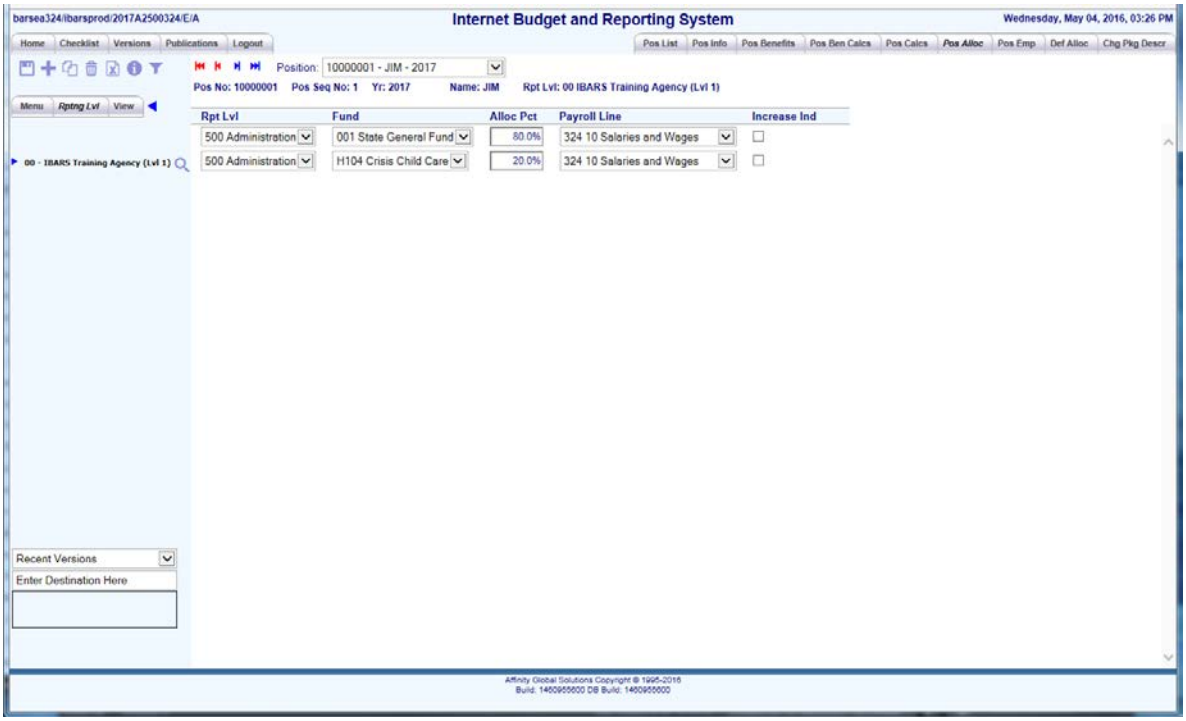
Log On=>Checklist=>Position Detail Data=>Pos No for desired position=>Pos Calcs Tab

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



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, 2013-15 actual expenditures and the 2015-17 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:

<u>2013-15 Biennium Expenditures</u> 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 2013-15 biennium should reconcile to the 6/30/2015 NDS4911-BB report dated 7/29/2015.***

2015-17 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.

2015-17 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 **2015-17 Fiscal Year Expenditures** and the amounts entered in 2015-17 Biennium Appropriation, as explained below.

2015-17 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 1/31/2016 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 **2015-17 Biennium Appropriation, Payroll Difference from 2015-17, Remove Capital and One Time,** and **2017-19 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 **2017-19 Base Budget Request** and **2017-19 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.

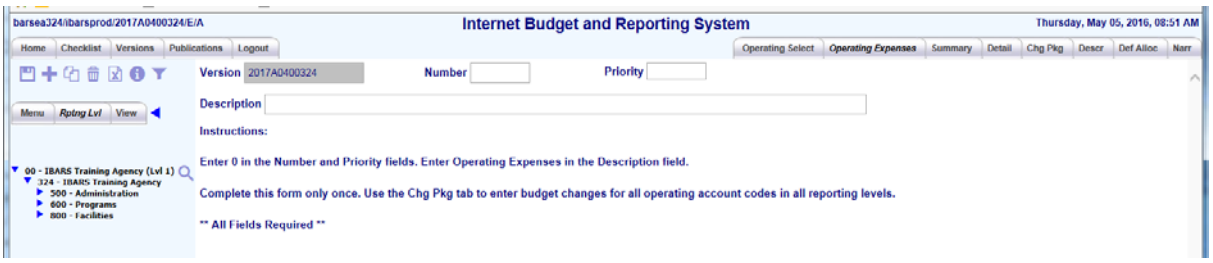
Operating Expenses Window

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

Have to enter a project to use for this subschedule. This only needs to be done once and can be used for all change packages in the Operating Expenses subschedule.



Click the Change Package tab to enter the requested changes for each account code. Select the appropriate reporting level, Object Type and Line.

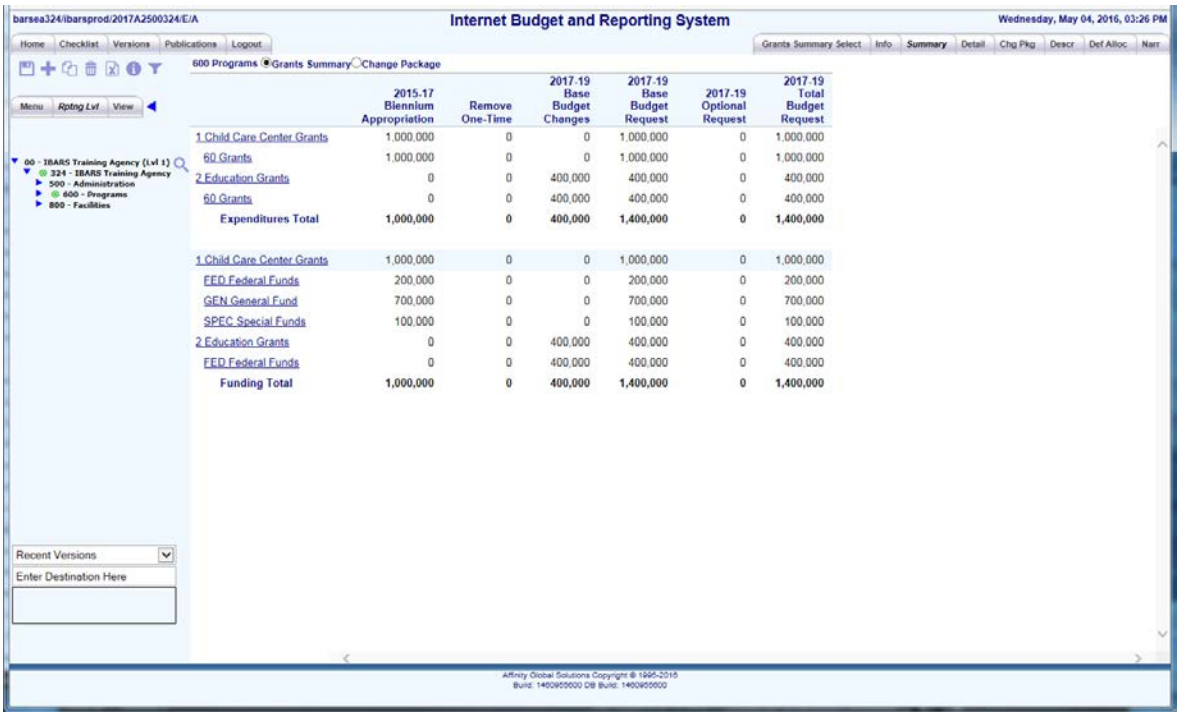
Use the Add icon to insert a new line. Select the Change Package and Object Number from the drop down.

- 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.

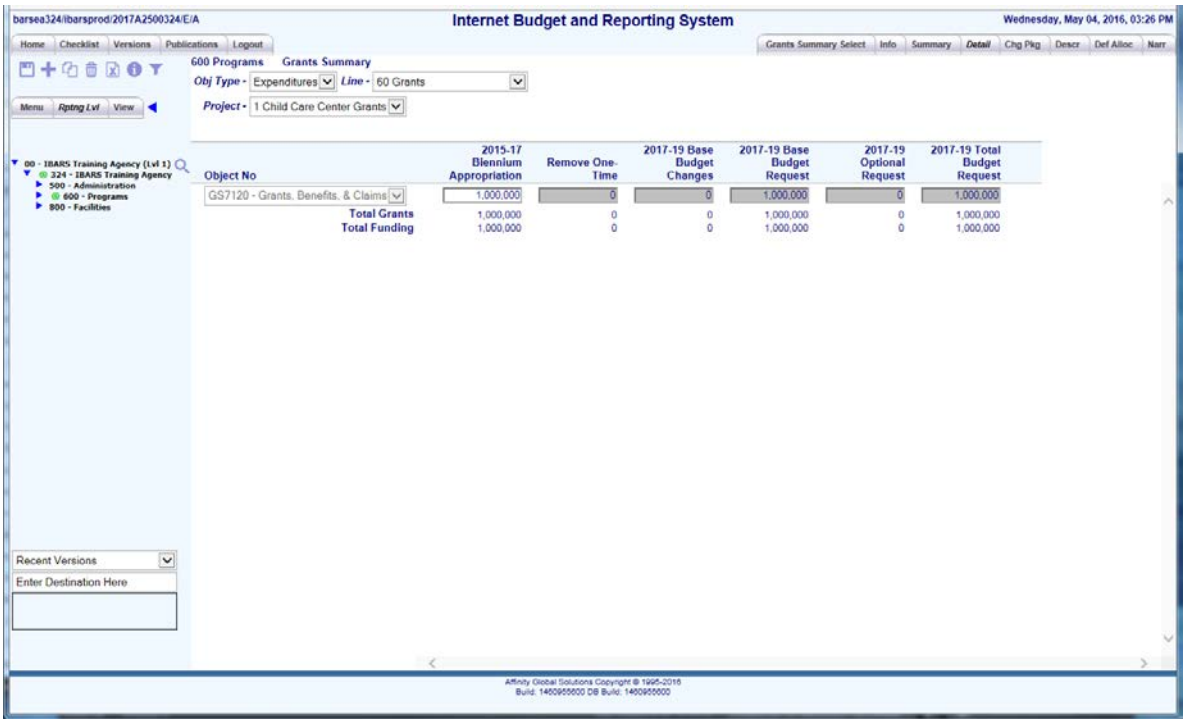
Grants Summary

Grants Summary Window



	2015-17 Biennium Appropriation	Remove One-Time	2017-19 Base Budget Changes	2017-19 Base Budget Request	2017-19 Optional Request	2017-19 Total Budget Request
1 Child Care Center Grants	1,000,000	0	0	1,000,000	0	1,000,000
60 Grants	1,000,000	0	0	1,000,000	0	1,000,000
2 Education Grants	0	0	400,000	400,000	0	400,000
60 Grants	0	0	400,000	400,000	0	400,000
Expenditures Total	**1,000,000**	**0**	**400,000**	**1,400,000**	**0**	**1,400,000**
1 Child Care Center Grants	1,000,000	0	0	1,000,000	0	1,000,000
FED Federal Funds	200,000	0	0	200,000	0	200,000
GEN General Fund	700,000	0	0	700,000	0	700,000
SPEC Special Funds	100,000	0	0	100,000	0	100,000
2 Education Grants	0	0	400,000	400,000	0	400,000
FED Federal Funds	0	0	400,000	400,000	0	400,000
Funding Total	**1,000,000**	**0**	**400,000**	**1,400,000**	**0**	**1,400,000**

Grants Detail Window



Object No	2015-17 Biennium Appropriation	Remove One-Time	2017-19 Base Budget Changes	2017-19 Base Budget Request	2017-19 Optional Request	2017-19 Total Budget Request
GS7120 - Grants, Benefits, & Claims	1,000,000	0	0	1,000,000	0	1,000,000
Total Grants	1,000,000	0	0	1,000,000	0	1,000,000
Total Funding	1,000,000	0	0	1,000,000	0	1,000,000

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.

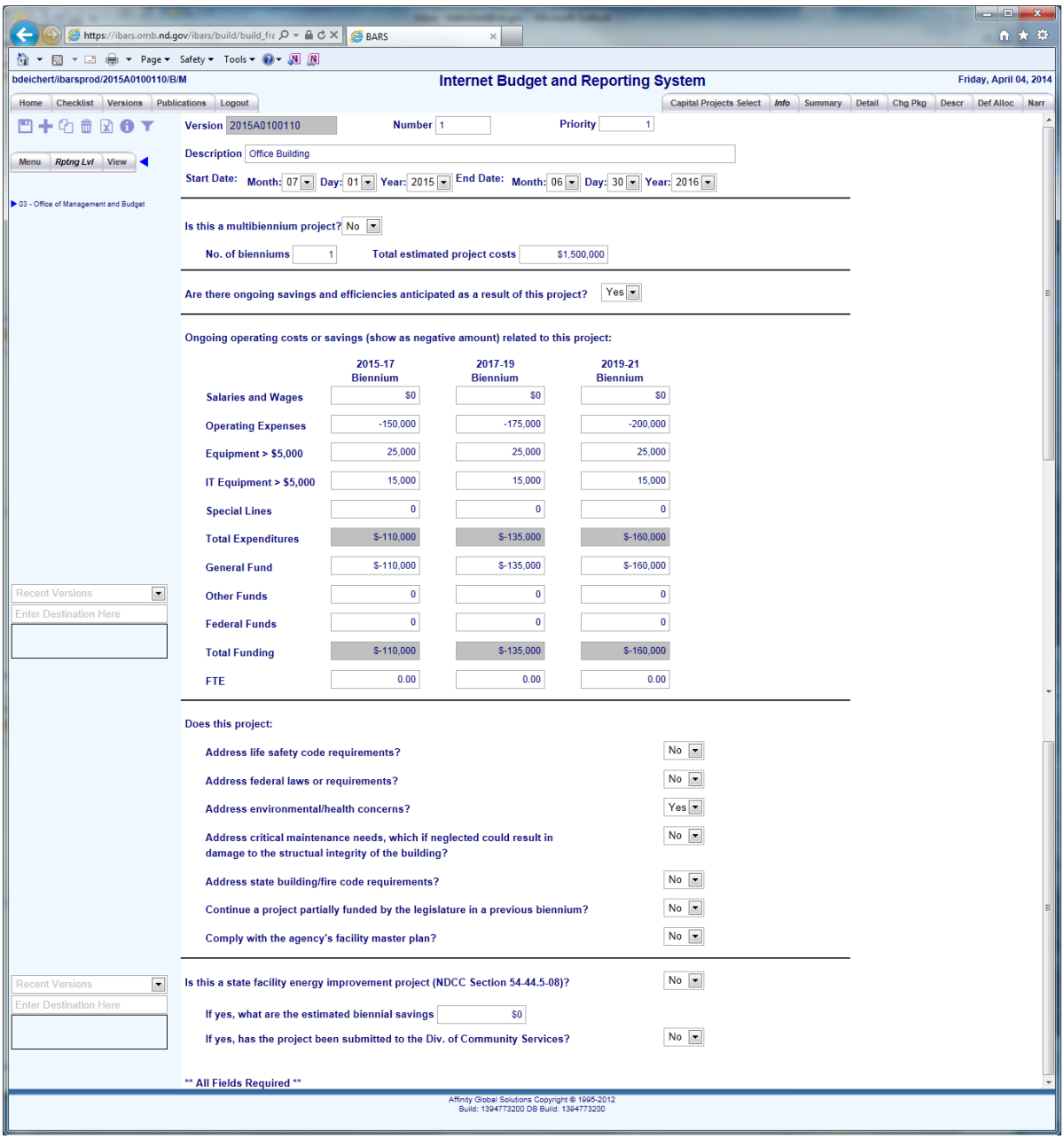
Capital Projects - Definition
Capital projects include spending for new construction, additions, and demolitions of buildings and infrastructure. Care should be taken when considering whether an expenditure is a capital project or an extraordinary repair.

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



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.

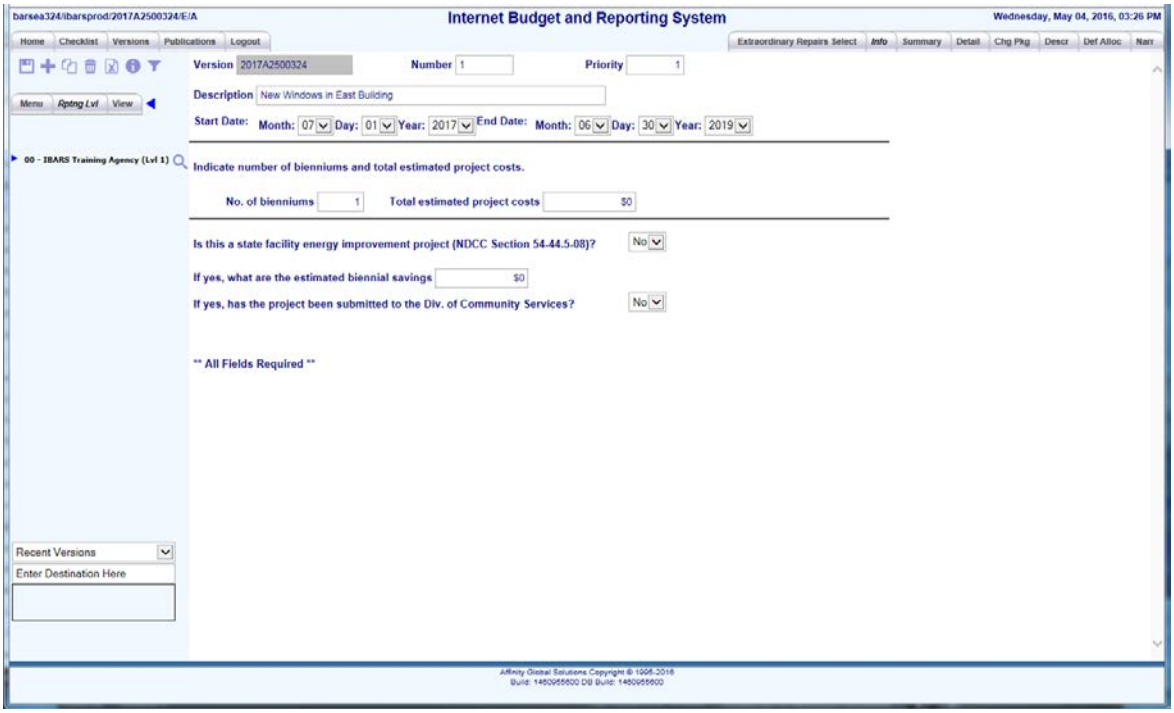
Individual items less than $5,000 should not be included in extraordinary repairs but should be budgeted for and paid out of the operating line. Projects of the same nature with an individual value of $5,000 or more can be aggregated and requested as one project.

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



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.***

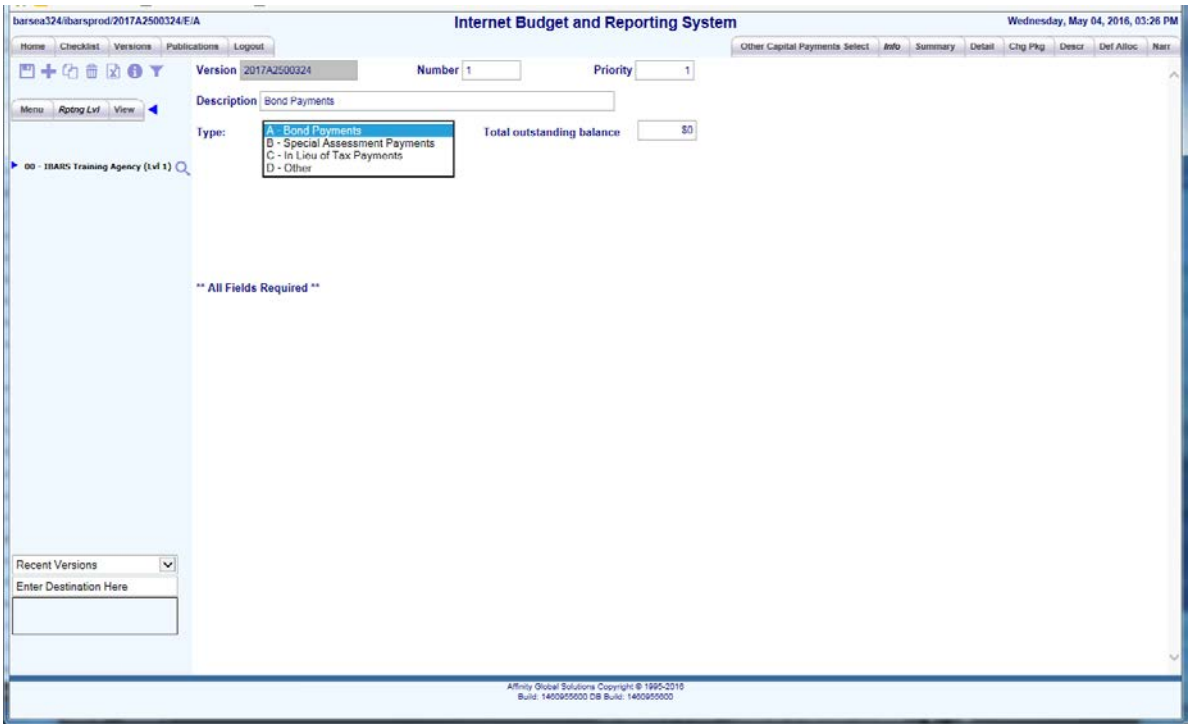
Click Add and select expenditures from the Object Type drop down. Select the appropriate line, project, change package description, the extraordinary repairs account code, and enter the expenditure amounts. Save the data, and then enter related funding source amounts ensuring that funding and expenditures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

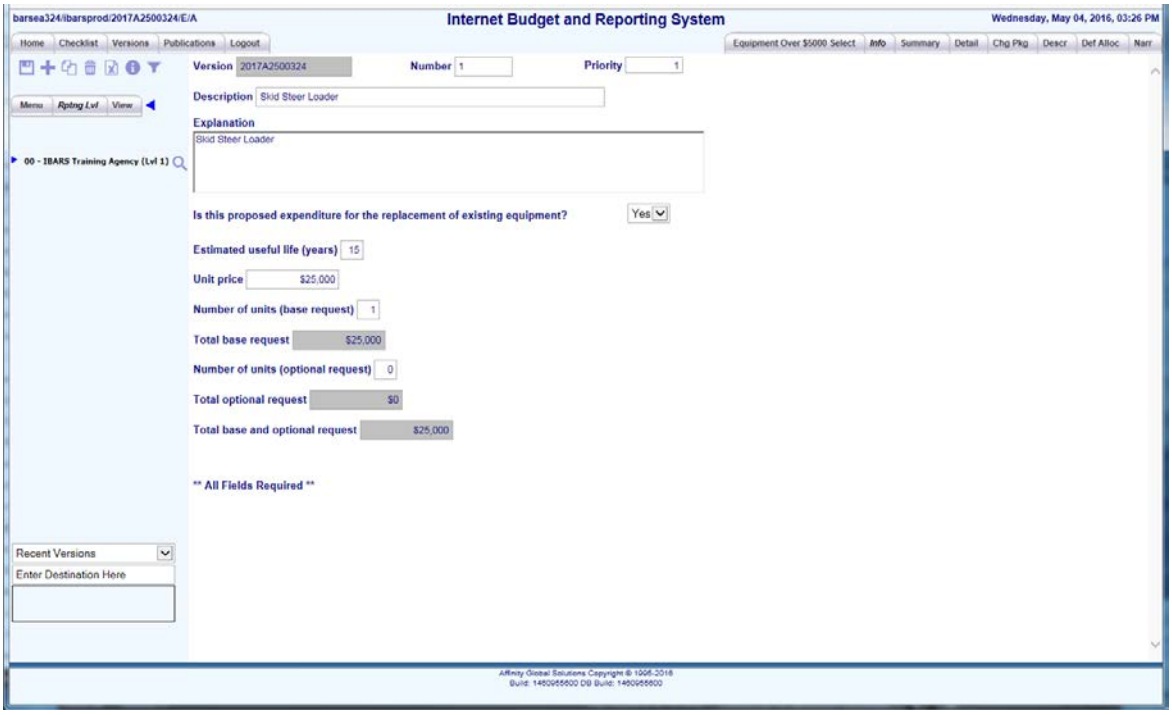
Use the Change Package window to enter:

- 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



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.

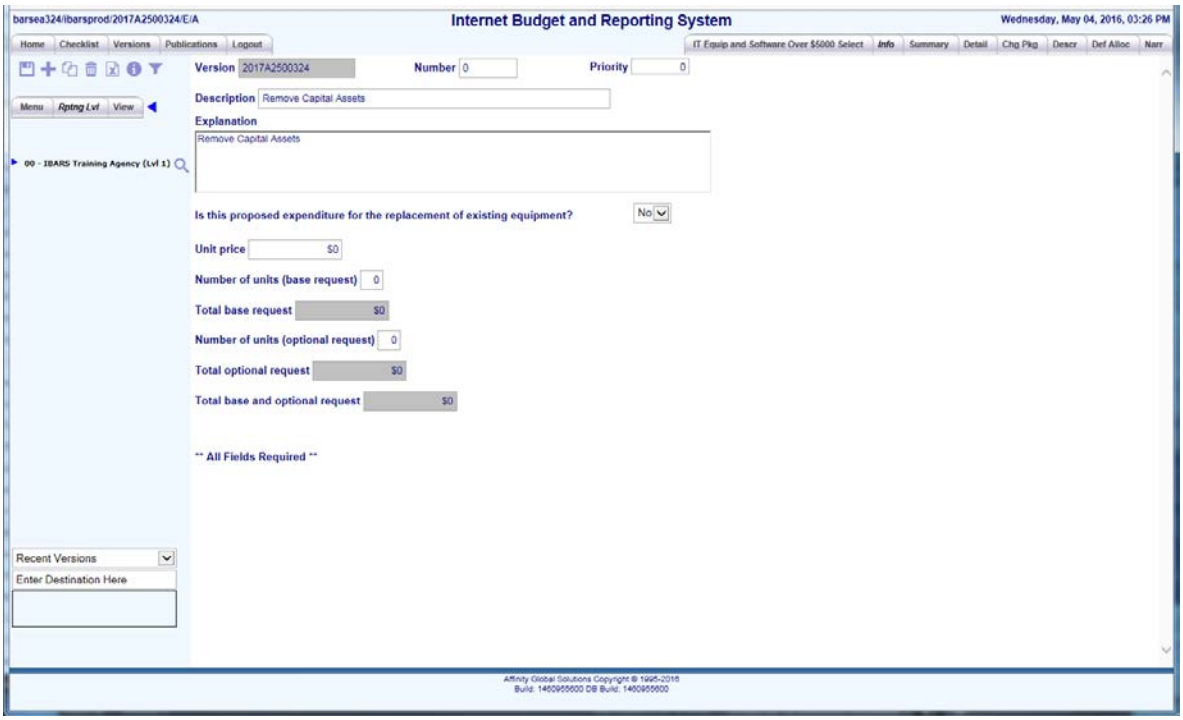
Use the Change Package window to enter:

- 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

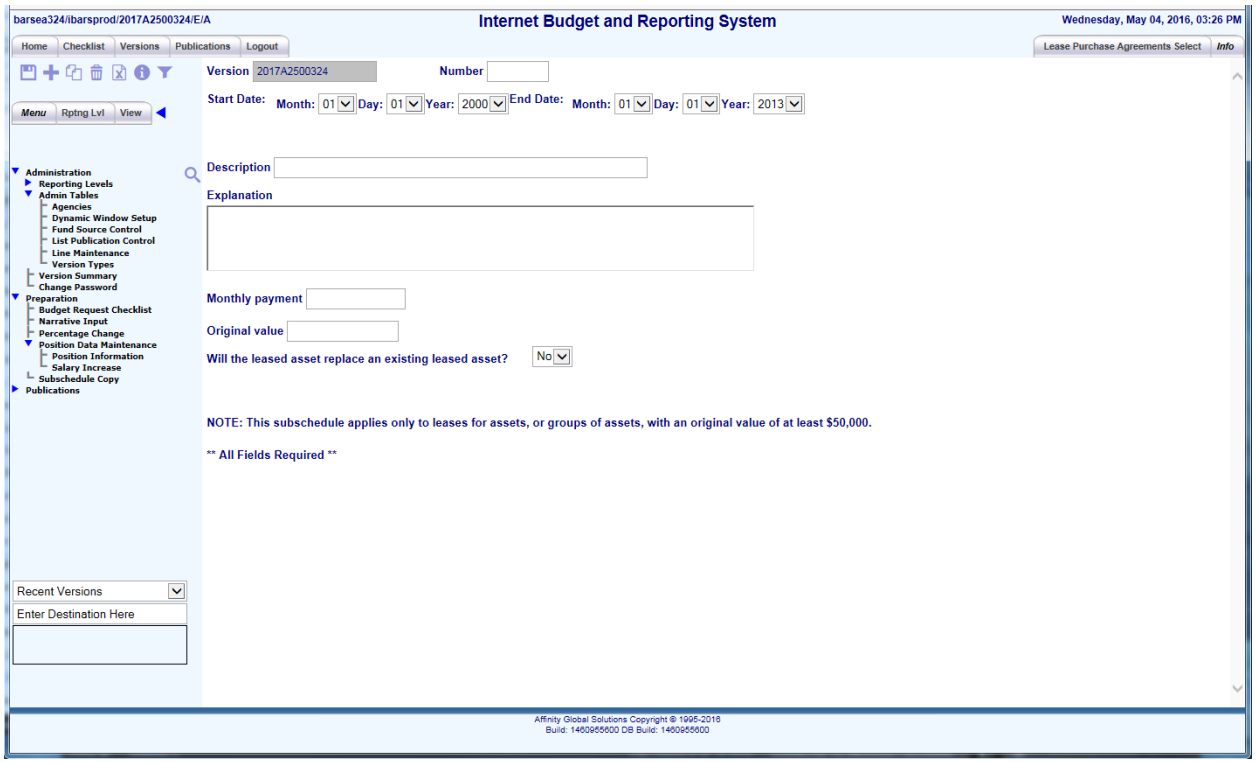
This chapter provides information regarding the completion of supplementary, or "non-posting," subschedules. These subschedules do not post budget data to the Budget Request Summary. The schedules are used to provide supplementary and supporting information. Subschedules included in this chapter are:

- 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 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.

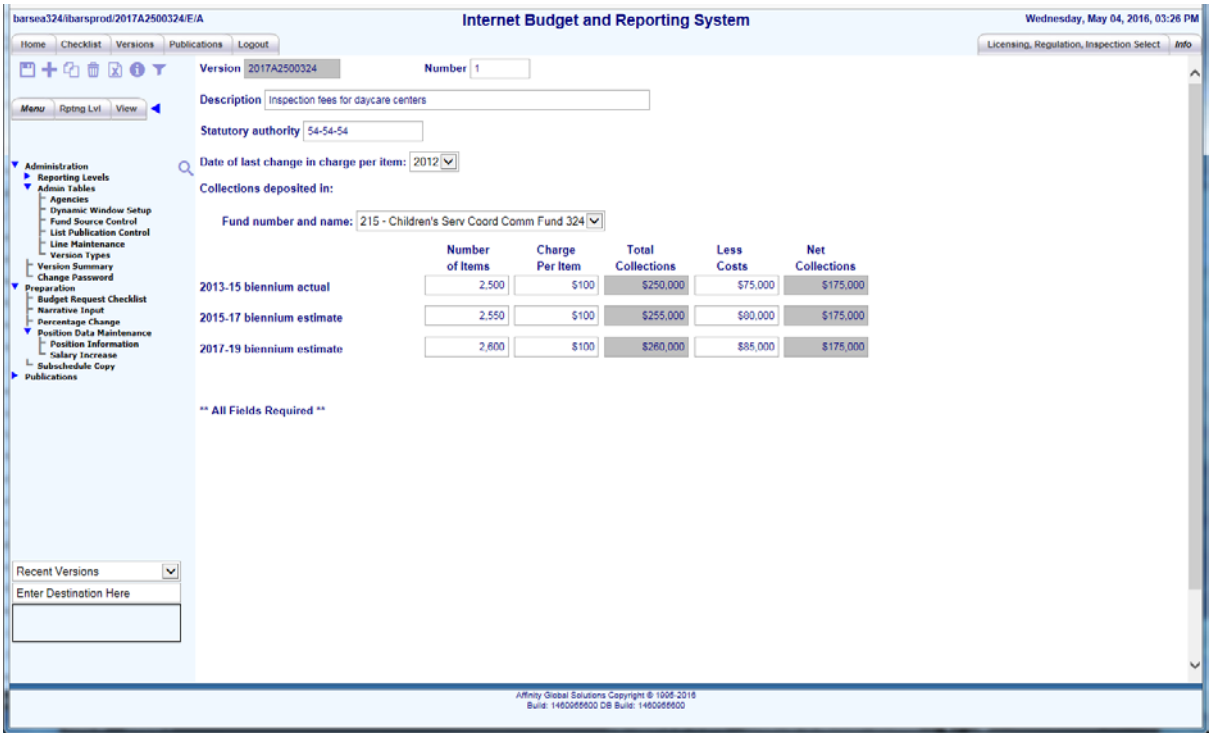
Monthly Payment
Enter the amount to be paid monthly pursuant to the lease or financing agreement.

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.

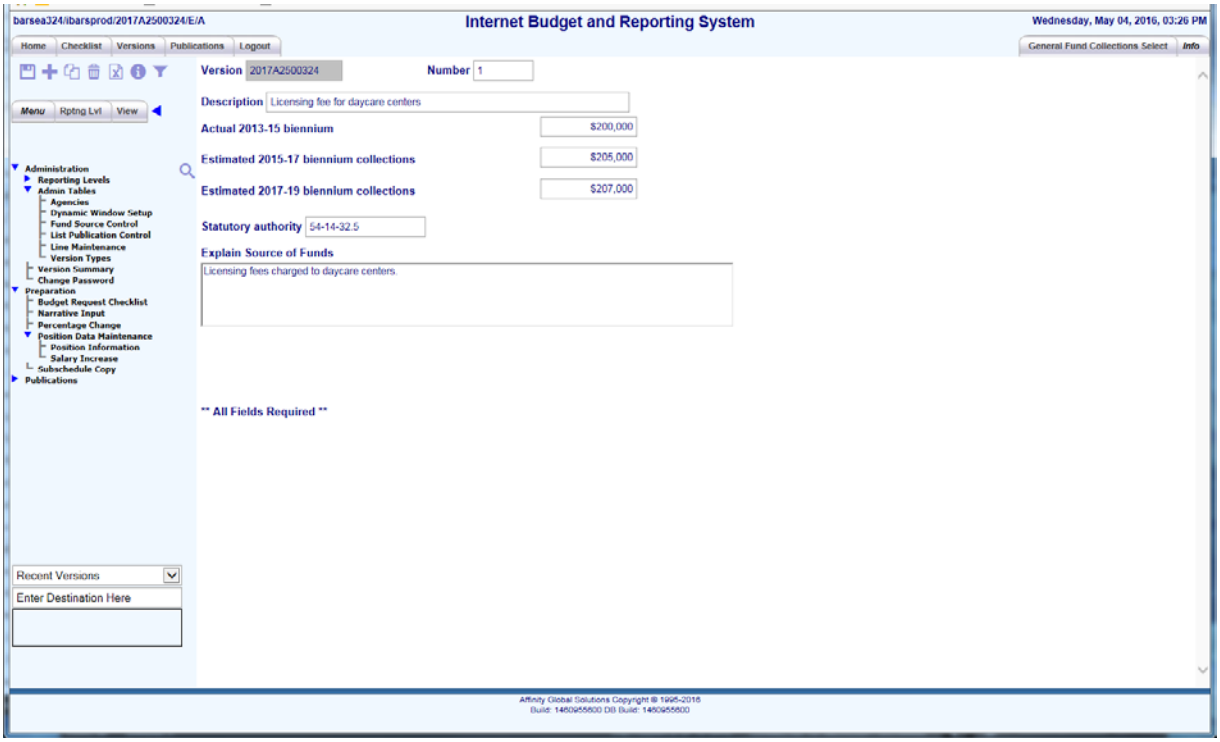
If the rate charged per item changed during the biennium, enter a separate record to show the number of items and total collection for each individual rate charged. The total cost information should be prorated among different rates, if necessary.

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,

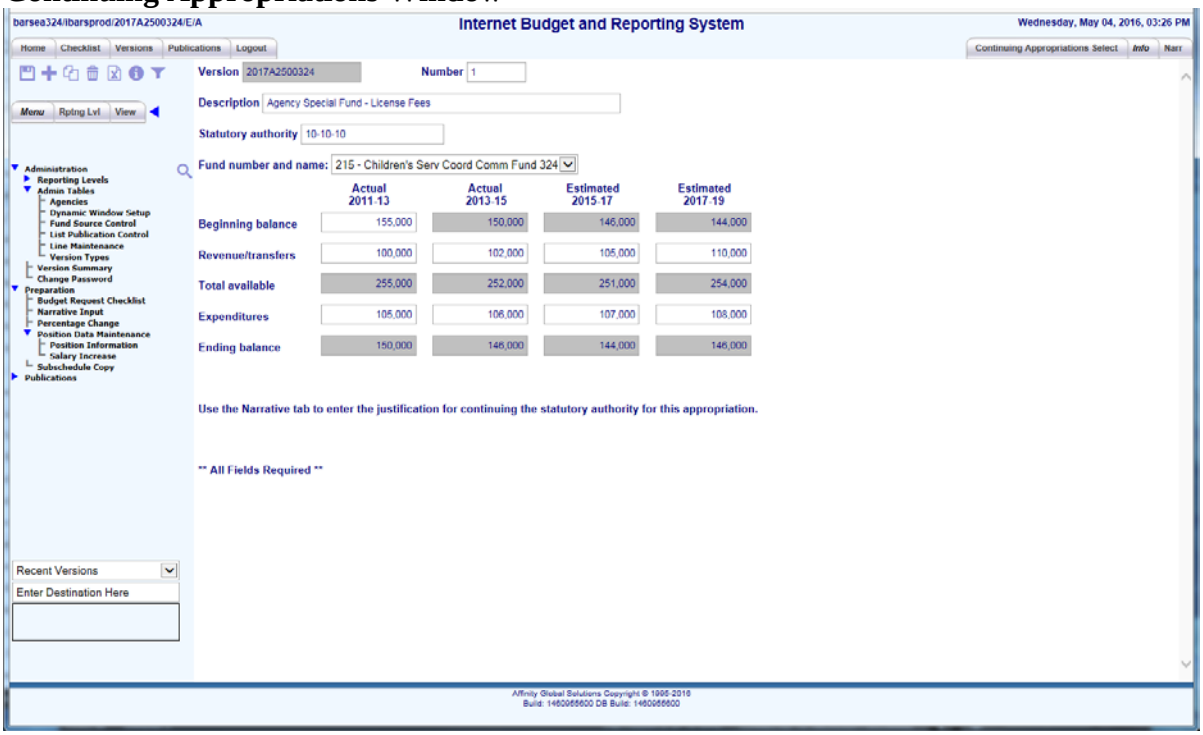
Insurance Premium Tax, Wholesale Liquor Tax, Gaming Tax, Interest Income, Mineral Leasing fees, and Gas Tax administration.

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

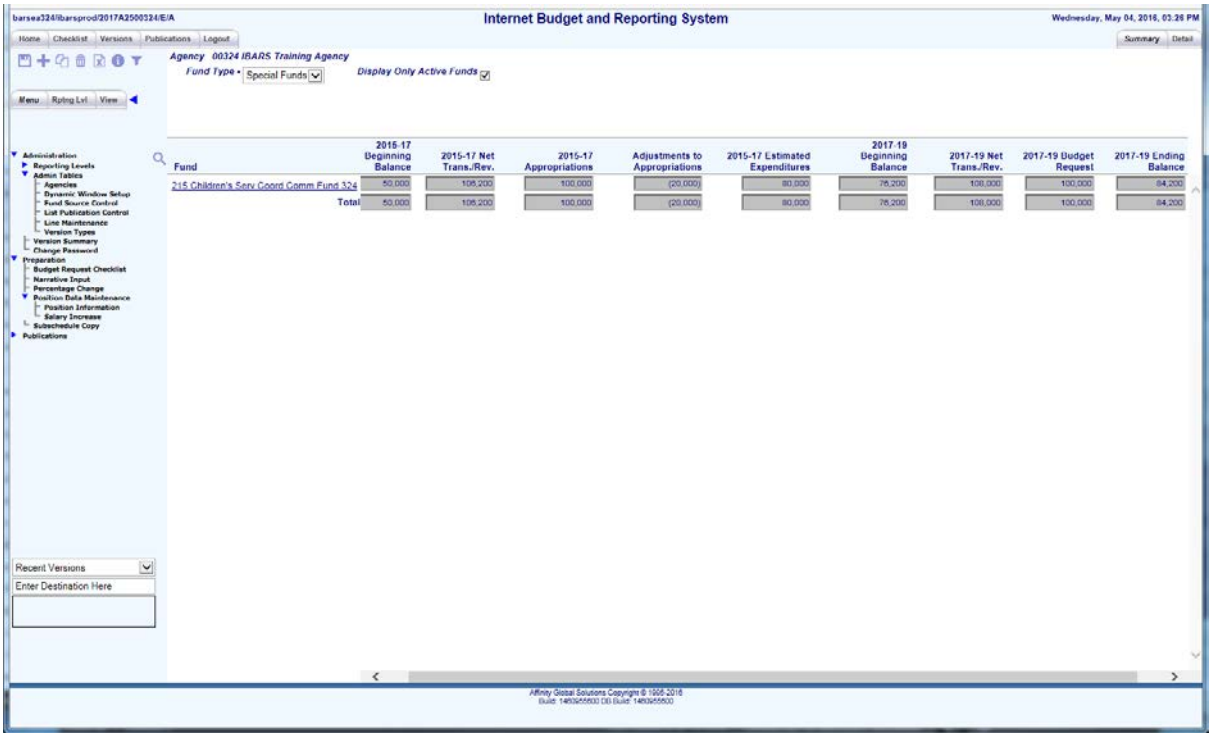
Purpose
The purpose of this window is to record revenues, transfers, and expenditures relating to special funds.

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.

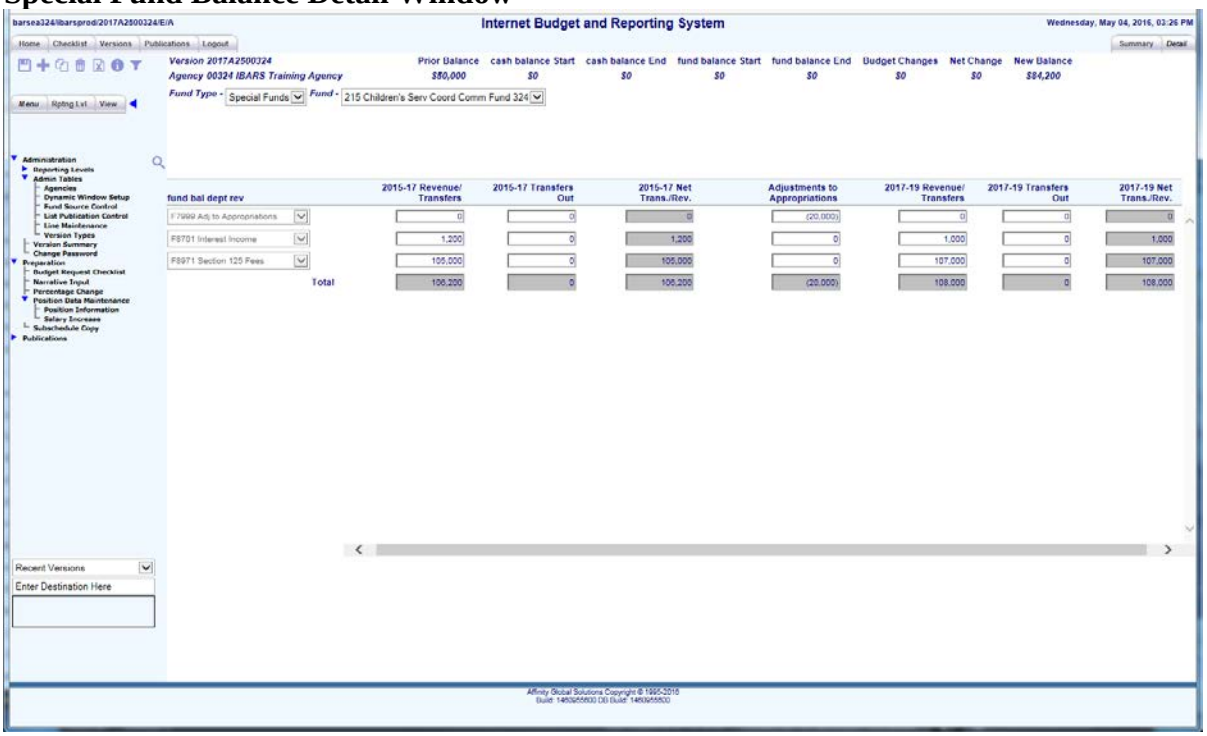
2017-19 Beginning Balance - This is a calculated amount based on the amounts entered in the preceding columns.

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).

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 2015 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:

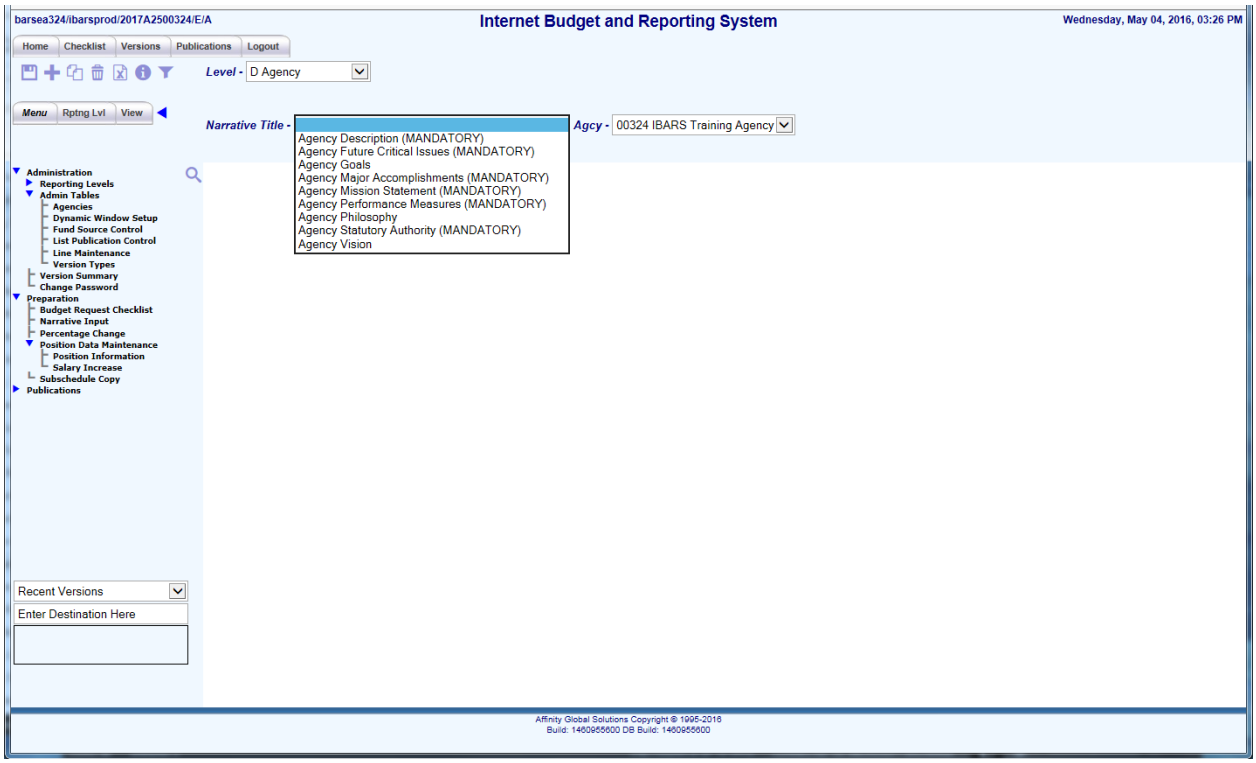
1. Click Save – Font size, type, and color are checked and changed to meet specifications.
2. Click Save - Data is saved in the database

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 R02 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 2015-17 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

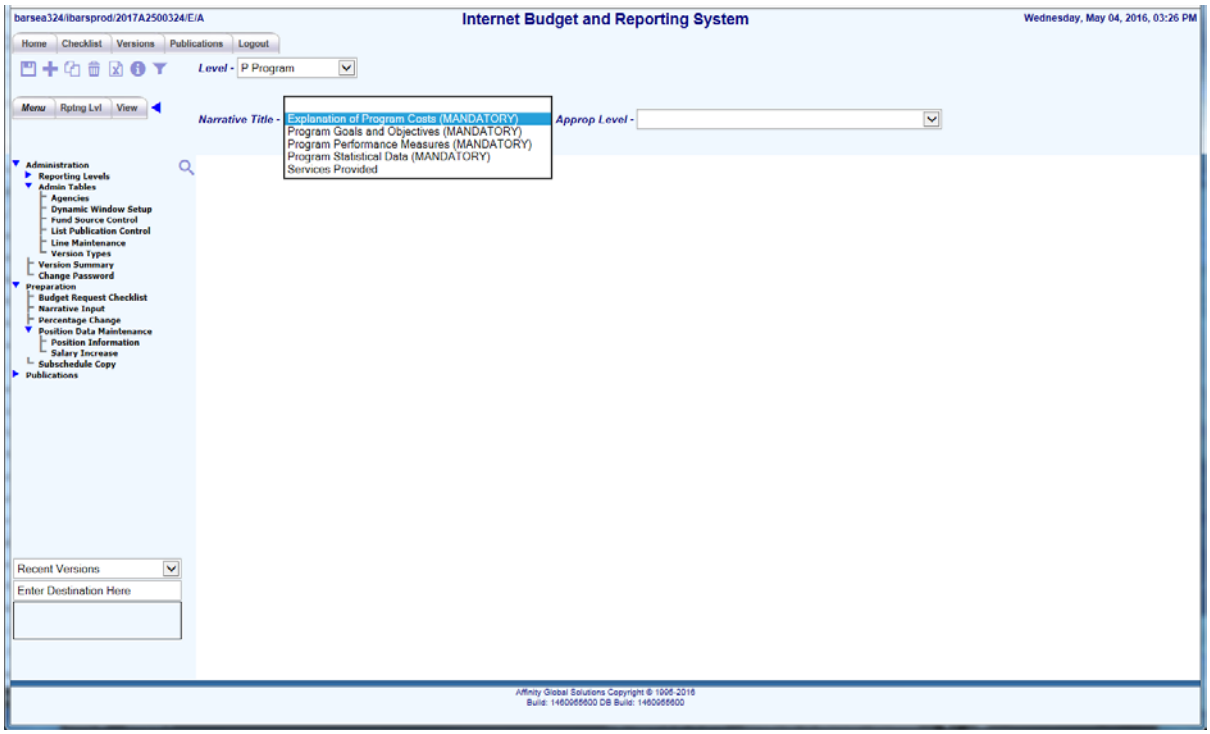
the previous two or three years, if available, as well as the target or benchmark the agency is striving to achieve. The narrative should also include how the benchmarks were determined. For example, were they established internally, required by the federal government, or determined by other means?

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



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.

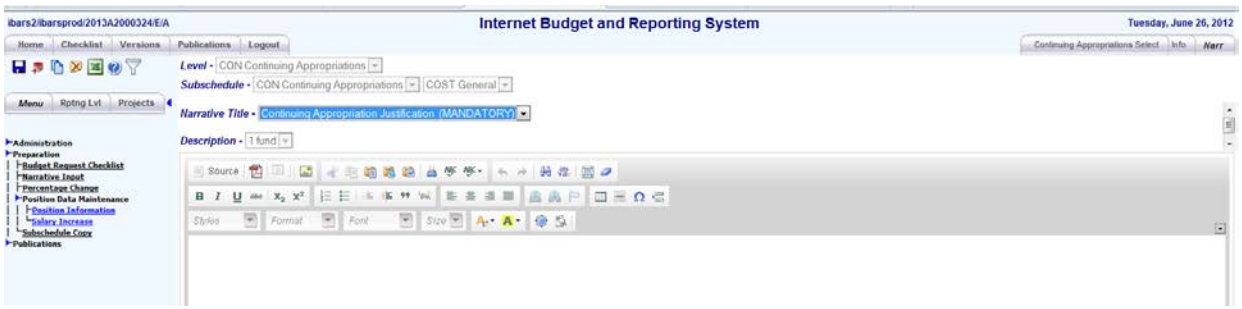
Project Specifications and Justification
Questions that should be considered by the agency when preparing the Project Specifications and Justification narrative include the following:

- 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."

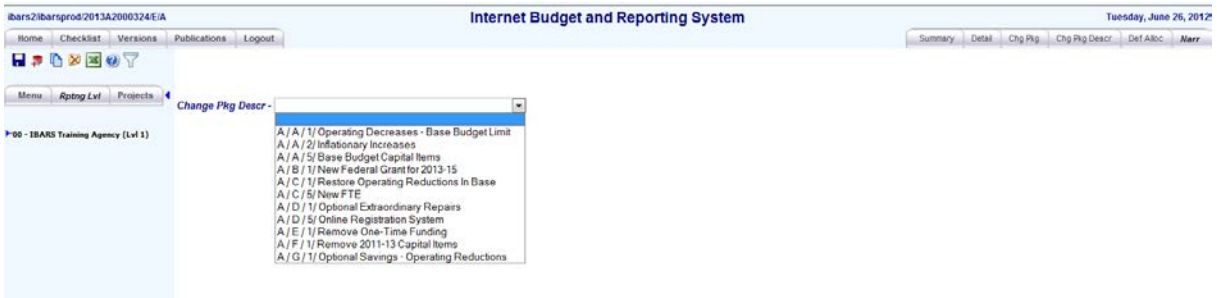
Cost Benefit Analysis Narrative – Statutory Requirement
In accordance with NDCC 54-44.1-16, a cost benefit analysis must be completed for each new building construction project included in budget requests. The analysis must review options for co-locating with other state agencies, departments, or institutions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

Continuing Appropriations



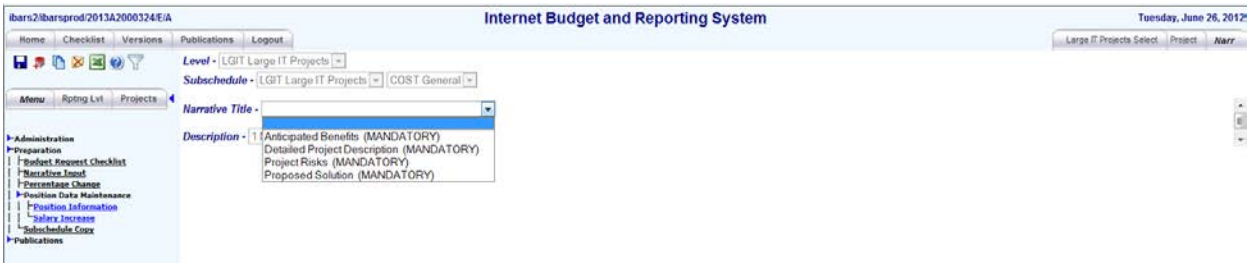
From the Continuing Appropriations window, choose the correct continuing appropriation, and then click the Narrative tab to select the Narrative title Continuing Appropriation Justification from the drop down. Use this field to explain the justification to be conveyed to policymakers regarding the need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

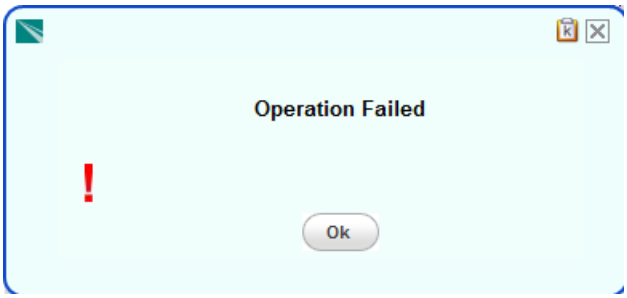
Agencies can run two reports to help to ensure the budget request will submit correctly. They are:

- **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 2015-17 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.

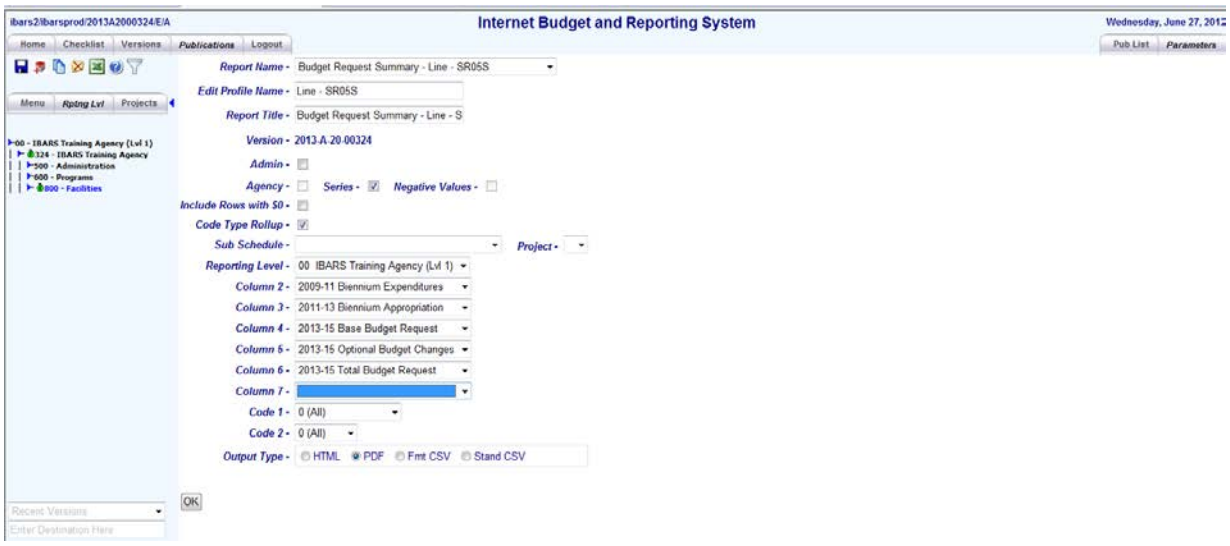
Examples of the Report Parameters screen and reports are shown below:

2013 Biennium / 06/27/2012 12:38:38 SR05A - Budget Request Summary - Agency - SR05A 1

Agency: IBARS Training Agency Agcy No: 00324

Reporting Level : null

1 Object/Revenue Description	Code	2 2009-11 Biennium Expenditures	3 2011-13 Biennium Appropriation	4 2013-15 Base Budget Request	5 2013-15 Optional Budget Changes	6 2013-15 Total Budget Request	7
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**



2013 Biennium / 06/27/2012 12:39:40 SR05SRS - Budget Request Summary - Line - SR05S 1

Agency IBARS Training Agency
Program 00 IBARS Training Agency (Lvl 1)
Reporting Level 24-000-000-00-00-00-00-00000000

1 Object/Revenue Decription	Code	2 2009-11 Biennium Expenditures	3 2011-13 Biennium Appropriation	4 2013-15 Base Budget Request	5 2013-15 Optional Budget Changes	6 2013-15 Total Budget Request	7
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 Srvcs 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/Sftware Over $5000	693000	0	10,000	0	0	0	0
TOTAL		255,000	1,015,000	254,499	75,000	329,499	0

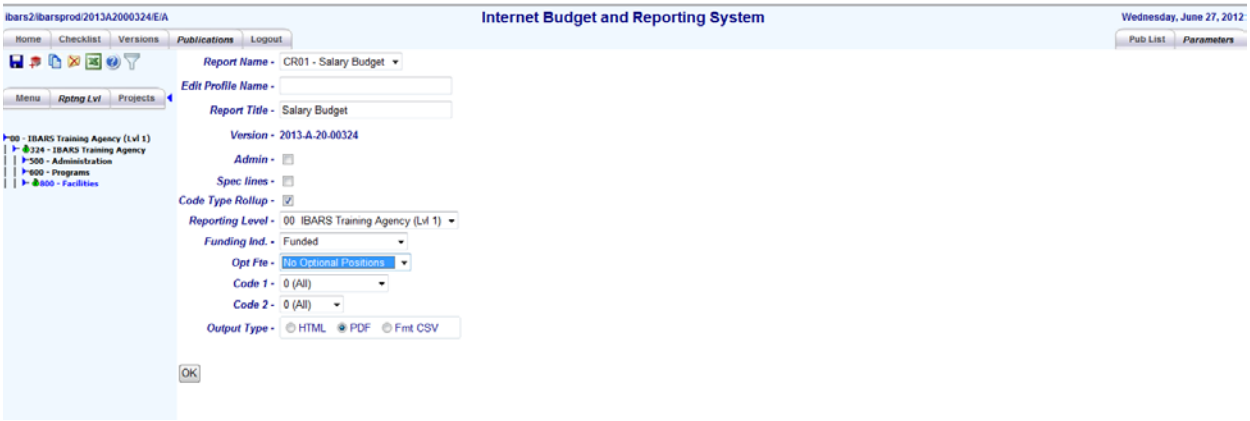
North Dakota Budget Request Summary - Reporting Level ibars2 / 2013A2000324

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



2013 Biennium / 06/27/2012 12:45:42 CR01 - Salary Budget Page 1 of 1

Salary Budget
00324 IBARS Training Agency
Version: 2013A2000324

Program: 1-IBARS Training Agency (Lvl 1) **Reporting Level:** 24-000-000-00-00-00-00-00000000

Position Number	Name	FTE	New FTE	Rpt Lvl%	Funding Dist Gen	Funding Dist Fed	Funding Dist Spec	Monthly Base	Proposed Salary	Proposed Fringes	Total Proposed	Lump Sum	Salary Adjustment
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		9.00							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
	FTE	9.00						**Total Agency Funding**	815,600.00	338,770.34	1,154,370.34	0.00	0.00

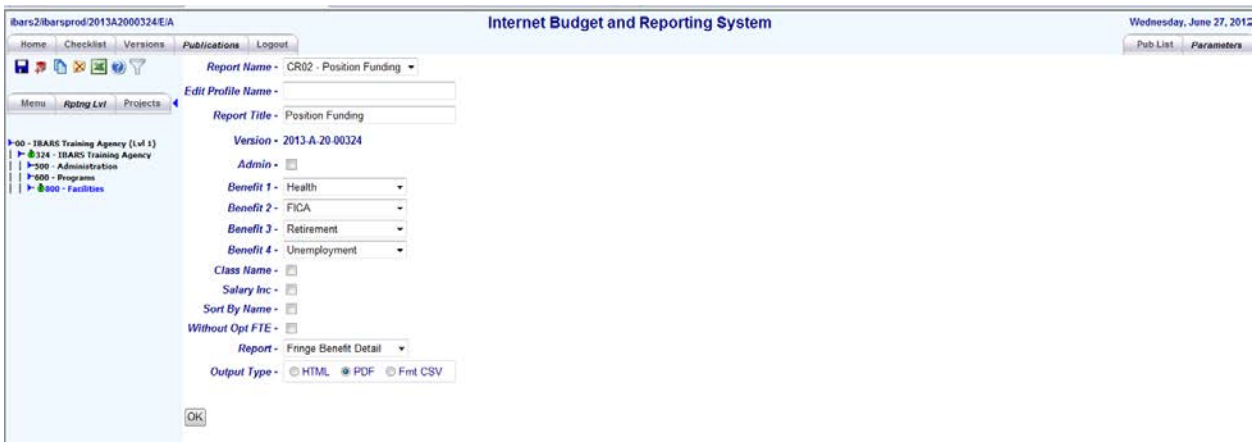
CR02 – Position Funding

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.***



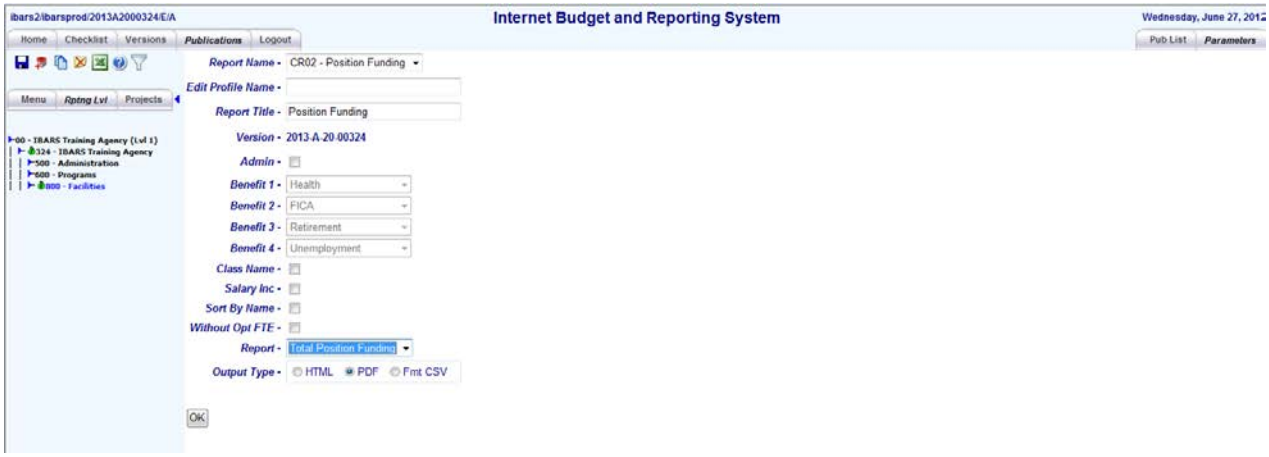
2013 Biennium / 06/27/2012 12:47:32 CR02 - Position Funding Page 1 of 1

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



2013 Biennium / 06/27/2012 12:48:16 CR02 - Position Funding Page 1 of 1

TOTAL POSITION FUNDING

00324 IBARS Training Agency

Version: 2013A2000324

Position Numbers	Name	Class			FTE	Salary	Benefits	Total	Funding Breakdown 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.

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 Name	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%	H104 F - Crisis Child Care	$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%	001 G - State General Fund	$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%	H104 F - Crisis Child Care	$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%	001 G - State General Fund	$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%	H104 F - Crisis Child Care	$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%	H104 F - Crisis Child Care	$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%	001 G - State General Fund	$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%	001 G - State General Fund	$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%	001 G - State General Fund	$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%	001 G - State General Fund	$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%	001 G - State General Fund	$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%	001 G - State General Fund	$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%	001 G - State General Fund	$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%	001 G - State General Fund	$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%	001 G - State General Fund	$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%	001 G - State General Fund	$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%	001 G - State General Fund	$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%	001 G - State General Fund	$12,000.00	$13,025.28	$12,000.00	$13,025.28	$25,025.28	$0.00	$0.00

North Dakota Personal Services Budget ibars2 / 2013A2000324

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 2019-21 and 2021-23 beinniums, 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
Buidling Addition - Phase 2	0	50		General Fund	0	0	700,000
Total Buidling 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**

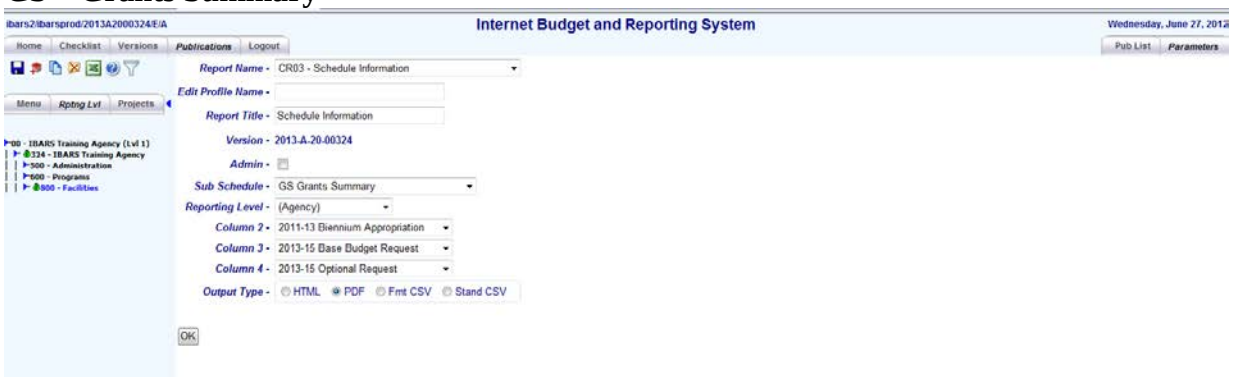
CAP – Capital Projects – Budget Request
(Same Column Choices for Equipment, Extraordinary Repairs, IT Equipment and Software, and Other Capital Payments)

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



2013 Biennium / 06/27/2012 10:53:44 CR03 - Schedule Information Page 1 of 1

Grants Summary
00324 IBARS Training Agency
Version: 2013A2000324

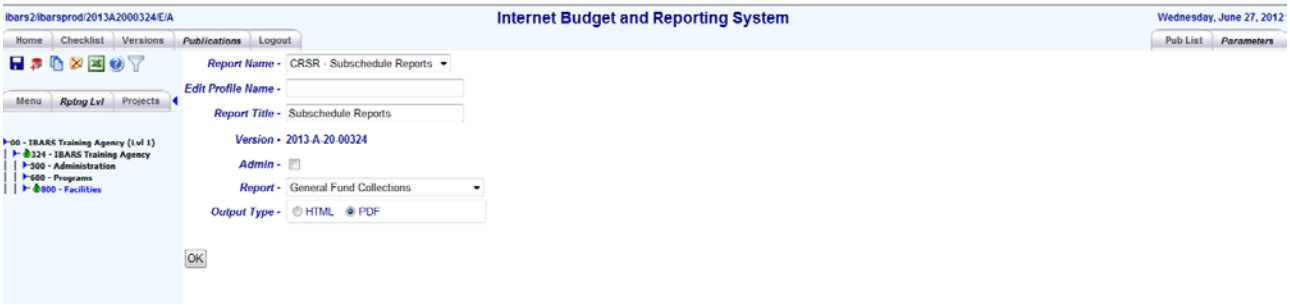
Description	Priority	Line	Reporting Level	Funding	2011-13 Biennium Appropriation	2013-15 Base Budget Request	2013-15 Optional Request
Child Care Center Grants	0	60		Federal Funds	200,000	200,000	0
				General Fund	700,000	700,000	0
				Special Funds	100,000	100,000	0
Total Child Care Center Grants					**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:



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

General Fund Collections

00324 IBARS Training Agency

Version:2013A2000324

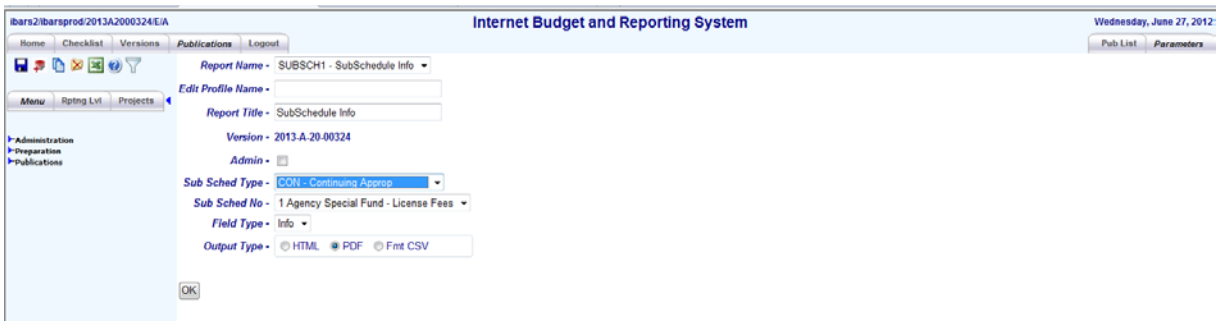
No.	Description	Actual 2009-2011 Collections	Estimated 2011-2013 Collections	Estimated 2013-2015 Collections
1	Licensing fee for daycare centers	200,000	205,000	207,000
	Total	200,000	205,000	207,000

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

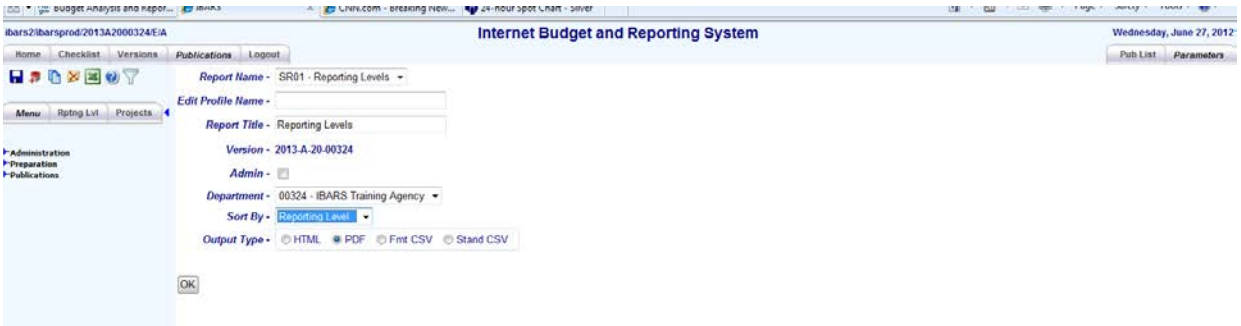
These additional subschedule reports provide a report format similar to the CR03, but allow a comparison of two versions. These reports are useful to compare the amounts included in the Governor's Recommendations Version (R02) to the Agency's Budget Request (B01) for various subschedules.

- 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.

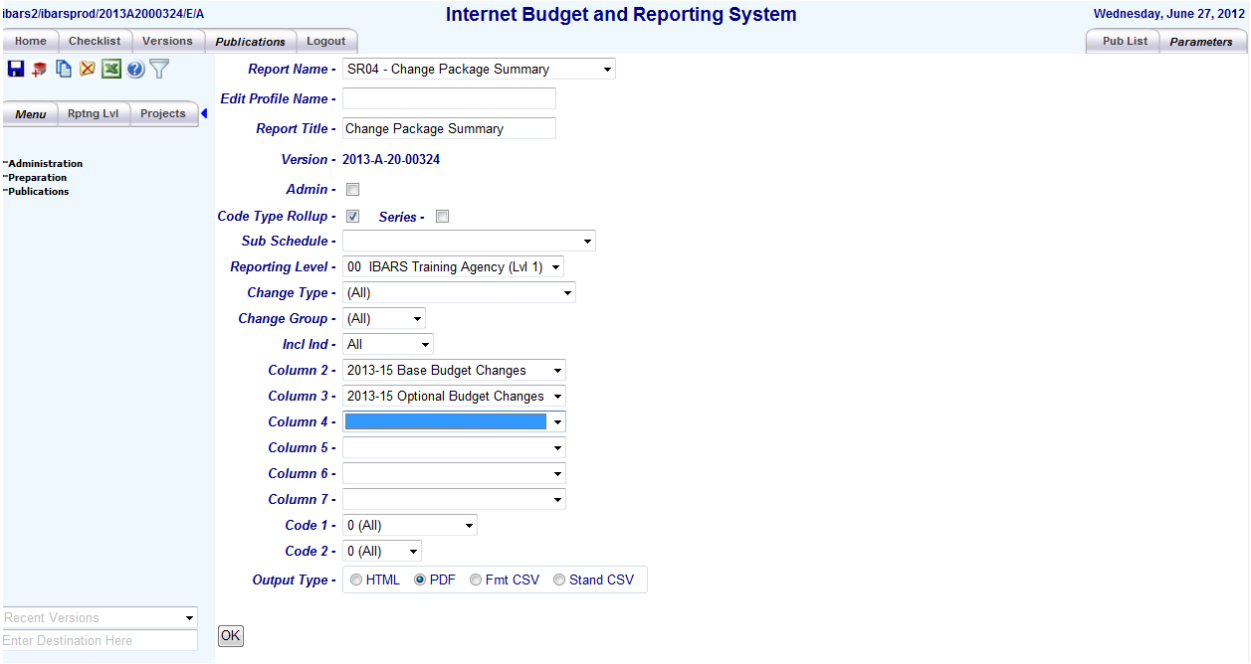


2013 Biennium / 06/27/2012 13:14:11 SR01 - Reporting Levels 1
Agency:00324 IBARS Training Agency

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.



2013 Biennium / 06/27/2012 13:16:17 SR04 - Change Package Summary 1

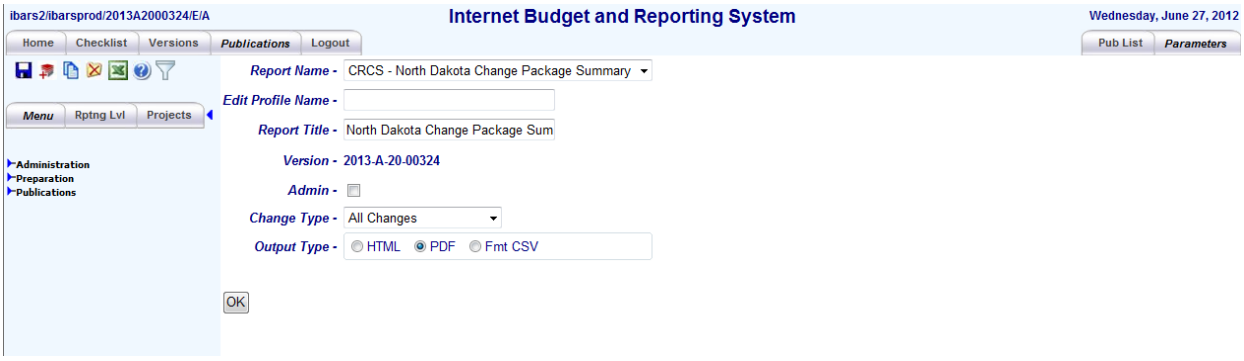
Agency: IBARS Training Agency
Reporting Level: 00 IBARS Training Agency (Lvl 1)

1 Object/Revenue Description	Code	2 2013-15 Base Budget Changes	3 2013-15 Optional Budget Changes	4	5	6	7
**********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**********							

North Dakota Change Package Summary ibars2 / 2013A2000324

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.



2013-2015 Biennium / 06/27/2012 13:17:59 CRCS - North Dakota Change Package Summary Page 1 of 1

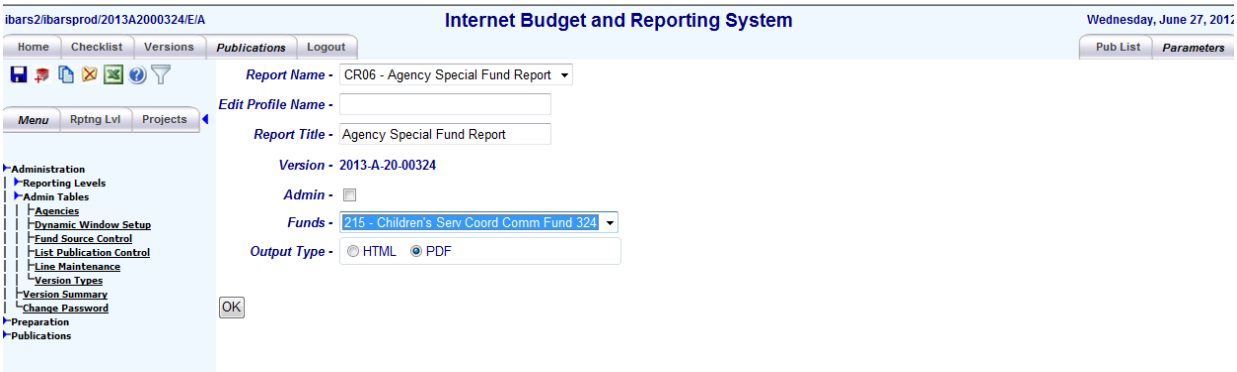
CHANGE PACKAGE SUMMARY
00324 IBARS Training Agency
Biennium:2013-2015

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)**

North Dakota North Dakota Change Package Summary ibars2 / 2013A2000324

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.



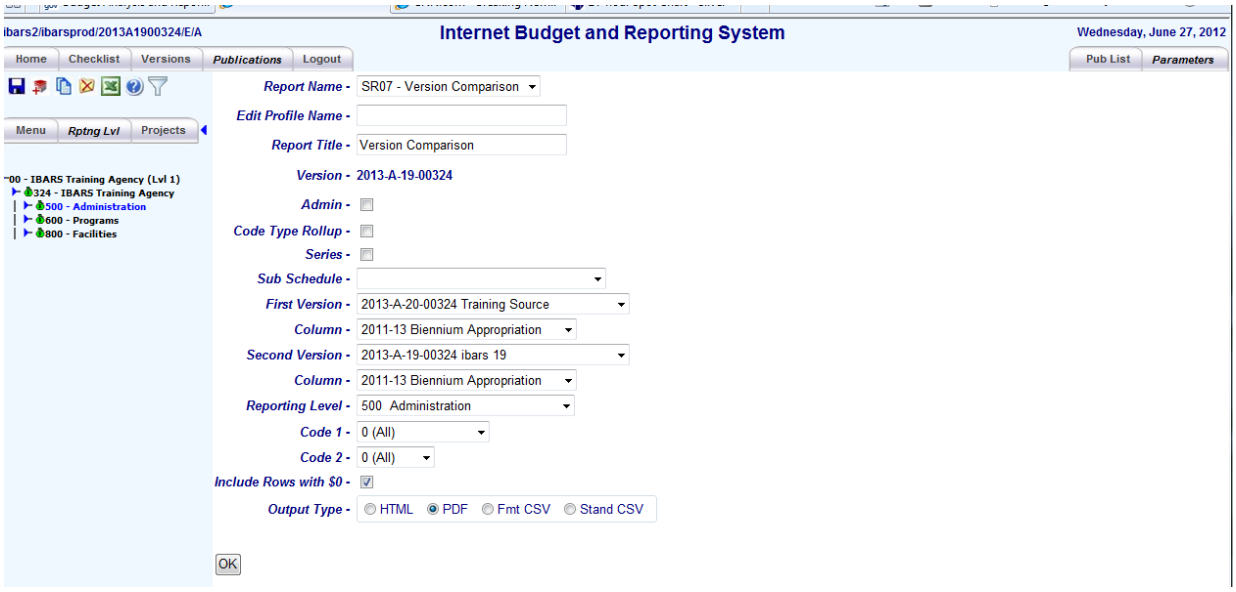
2013 Biennium / 06/27/2012 13:41:24 CR06 - Agency Special Fund Report Page 1 of 1

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		**60,000**		**75,000**

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.



2013 Biennium / 06/27/2012 13:49:48 SR07 - Version Comparison 1

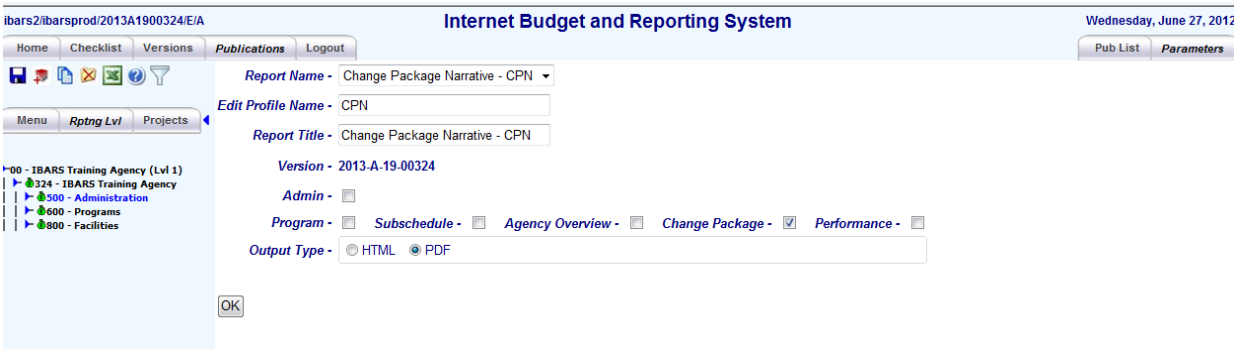
Agency: IBARS Training Agency
Reporting Level: 500 Administration
Version 1: 2013A2000324 Version 2: 2013A1900324

1 Object/Revenue Description	Code	2 Training Source 2011-13 Biennium Appropriation	3 ibars 19 2011-13 Biennium Appropriation	4 2011-13 Biennium Appropriation minus 2011-13 Biennium Appropriation
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/Sftware 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.



2013 Biennium / 06/27/2012 13:52:58 CPN - Change Package Narrative - CPN Page 1 of 3

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:**

Operating Decreases - Base Budget Limit

Operating expense reallocations required to meet base budget limit.

Change Group: A	**Change Type:** A	**Change No:** 5	**Priority:**

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:**

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:**

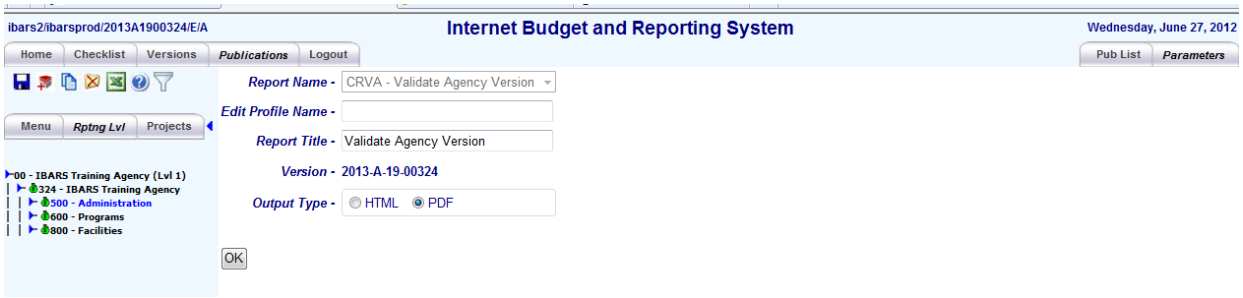
Restore Operating Reductions In Base

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.



2013 Biennium / 06/27/2012 13:54:47 CRVA - Validate Agency Version Page 1 of 6

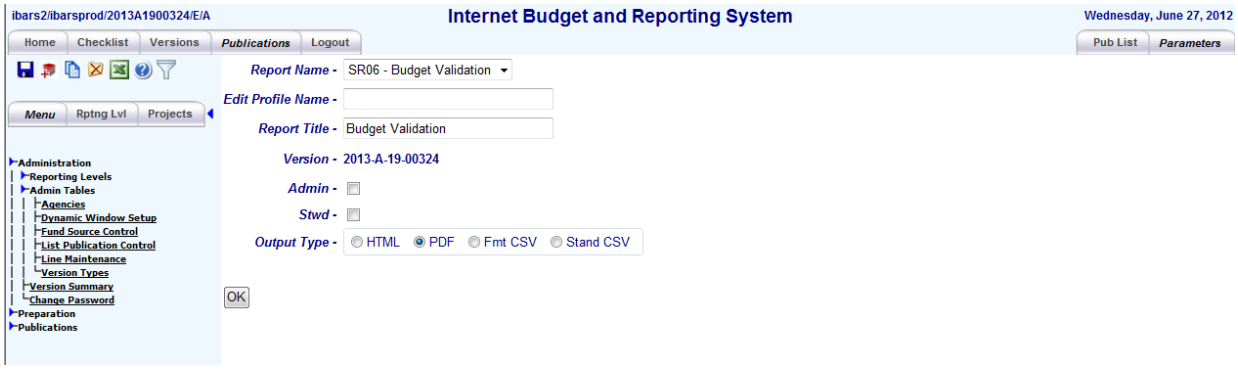
IBARS Training Agency

: 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 (24-324-500-00-00-00-00-00000000)	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 (24-324-500-00-00-00-00-00000000)	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 (24-324-500-00-00-00-00-00000000)	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 are insufficient to cover appropriations based on the most recent revenue forecast. 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 2017-19 budget covers the period July 1, 2017 to June 30, 2019.

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 levels rolled up to 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 $500,000. 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

January 1, 2016

Pam Sharp 328-4606
Stephanie Gullickson 328-4947
Sheila Peterson 328-4905
Becky Keller 328-2148
Becky Deichert 328-4910
Lori Laschkewitsch 328-2685

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

(Over)

ND Office of Management and Budget
State Agency and Analyst List

January 1, 2016

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Lori Laschkewitsch 328-2685

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

Billing Rates

Office of Management and Budget – 110

	2015-17 Rates	Projected 2017-19 Rates
Risk Management: General Rates	2015-17 Rates and 2017-19 Projected Rates Comparison Attached	
Risk Management: Vehicle Liability Contributions	Total Contributions Required for 2017-2019 Attached	
Printing Services	3% per year	3% per year
Supplies	3% per year	1% per year
Paper and Supplies	3% per year	1% per year

State Surplus E-Waste & Unsalable Property	2015-17 Rates	Projected 2017-19 Rates
Property weighing 0-24 lbs	No Charge	No Charge
Property weighing 25-49 lbs	$6	$5
Property weighing 50-149 lbs	$11	$10
Property weighing 150 lbs or more	$33	$30
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	2015-17 Rates	Projected 2017-19 Rates
Line Rate All Papers	$0.79	$0.81
Column Inch Large Daily	$13.03	$13.42
Column Inch Small Daily	$8.86	$9.13
Column Inch Weekly	$6.38	$6.57

	2015-17 Rates		Projected 2017-19 Rates	
Space Rental Costs	Office Space	Storage Space	Office Space	Storage Space
Capitol/J-wing	$11.59	$1.03	$14.38	$1.38
Library/Liberty Memorial	$8.99	$0.84	$15.58	$1.28
State Office Building	$8.32	$1.87	$12.98	$2.14
DOT Building	$5.46	$0.79	$5.66	$0.43

Information Technology Department – 112

	2015-17 Rates	Projected 2017-19 Rates
ITD Rates	2015-17 Rates and 2017-19 Projected Rates Comparison	

Office of Attorney General – 125

	2015-17 Rate Per Hour	Projected 2017-19 Rate Per Hour
Main Office Attorney	$138.44	$142.09
Paralegal	$93.05	$89.85
Fire Marshall	$139.81	$107.60

Office of Administrative Hearings – 140

Current Rates	Projected 2017-19 Rates
$165/hour	$165 - $180/hour

Office of Insurance Commissioner – 401

Fire & Tornado Premiums	2015-17 Rates	Projected 2017-19 Rates
Buildings	5% ea yr + new structures X cost basis	5% ea yr + new structures X cost basis
Contents	5% ea yr + new purchases X cost basis	5% ea yr + new purchases X cost basis

NOTE: See attached letter for information on calculating cost basis.

Workforce Safety and Insurance – 485

	2015-17 Rates	Projected 2017-19 Rates
Office Lease Rental Rates	$16 per square foot per year	$16 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	2017-19 Projected Rates Attached

NOTE: The top rates are for all assigned vehicles with the new rate structure which charges the depreciation monthly. Agencies should use this rate structure for all vehicles assigned permanently. The bottom rates are for motor pool vehicles which are still charged on a per mile/hour basis. Agencies should use these rates only for vehicles that they reserve out of one of the eight motor pools.

STATE OF NORTH DAKOTA

GENERAL LIBILITY

AGENCY ALLOCATION FOR BIENNIUM 2017-2019

AGENCY	GL ALLOCATION FOR 2015-2017	GL ALLOCATION FOR BIENNIUM 2017-2019	DIFFERENCE IN CONTRIBUTIONS	PERCENTAGE INCREASE
OFFICE OF THE GOVERNOR - 10100	1,375	1,264	-110	-8%
OFFICE OF THE SECRETARY OF STATE - 10800	2,062	2,212	150	7%
OFFICE OF MANAGEMENT & BUDGET - 11000	7,462	6,637	-825	-11%
INFORMATION TECHNOLOGY DEPARTMENT - 11200	17,183	17,277	95	1%
OFFICE OF THE STATE AUDITOR - 11700	3,338	3,477	138	4%
OFFICE OF THE STATE TREASURER - 12000	589	632	43	7%
OFFICE OF THE ATTORNEY GENERAL - 12500	19,637	20,543	906	5%
OFFICE OF THE STATE TAX COMMISSIONER - 12700	7,659	7,691	32	0%
OFFICE OF ADMINISTRATIVE HEARINGS - 14000	393	211	-182	-46%
LEGISLATIVE COUNCIL - 16000	2,455	2,423	-32	-1%
JUDICIARY SYSTEM - 18000	23,368	24,757	1,389	6%
COMMISSION ON LEGAL COUNSEL - 18800	2,651	2,634	-17	-1%
RETIREMENT & INVESTMENT OFFICE - 19000	1,178	1,054	-125	-11%
PUBLIC EMPLOYEES RETIREMENT OFFICE - 19200	2,062	1,896	-166	-8%
DEPARTMENT OF PUBLIC INSTRUCTION - 20100	5,793	5,478	-315	-5%
ND UNIVERSITY SYSTEM OFFICE - 21500	7,069	6,321	-748	-11%
DEPARTMENT OF TRUST LANDS- 22600	2,455	3,266	811	33%
BISMARCK STATE COLLEGE - 22700	11,390	11,799	410	4%
LAKE REGION STATE COLLEGE - 22800	3,437	3,687	251	7%
WILLISTON STATE COLLEGE - 22900	3,142	2,739	-403	-13%
UNIVERSITY OF NORTH DAKOTA - 23000	36,722	34,344	-2,378	-6%
UND MEDICAL CENTER - 23200	10,015	11,167	1,152	12%
ND STATE UNIVERSITY - 23500	27,787	29,076	1,290	5%
ND STATE COLLEGE OF SCIENCE - 23800	10,015	8,849	-1,166	-12%
DICKINSON STATE UNIVERSITY - 23900	6,284	6,953	669	11%
MAYVILLE STATE UNIVERSITY - 24000	3,731	3,477	-255	-7%
MINOT STATE UNIVERSITY - 24100	11,586	11,694	108	1%
VALLEY CITY STATE UNIVERSITY - 24200	8,051	7,796	-255	-3%
DAKOTA COLLEGE AT BOTTINEAU - 24300	2,651	2,950	299	11%
ND FOREST SERVICE - 24400	2,160	2,318	158	7%
STATE LIBRARY - 25000	2,062	1,896	-166	-8%

STATE OF NORTH DAKOTA

GENERAL LIBILITY

AGENCY ALLOCATION FOR BIENNIUM 2017-2019

AGENCY	GL ALLOCATION FOR 2015-2017	GL ALLOCATION FOR BIENNIUM 2017-2019	DIFFERENCE IN CONTRIBUTIONS	PERCENTAGE INCREASE
SCHOOL FOR THE DEAF - 25200	2,847	2,844	-3	0%
VISION SERVICES/SCHOOL FOR THE BLIND - 25300	2,062	1,896	-166	-8%
DEPT OF CAREER & TECHNICAL EDUCATION - 27000	1,669	1,475	-194	-12%
ND DEPARTMENT OF HEALTH - 30100	21,110	19,490	-1,620	-8%
LIFE SKILLS AND TRANSITION CENTER - 31000	18,754	17,909	-844	-5%
STATE HOSPITAL - 31200	28,179	32,448	4,268	15%
VETERANS HOME - 31300	7,659	7,901	243	3%
INDIAN AFFAIRS COMMISSION - 31600	393	211	-182	-46%
DEPARTMENT OF VETERANS AFFAIRS - 32100	589	843	254	43%
DEPARTMENT OF HUMAN SERVICES - 32500	74,720	92,392	17,672	24%
PROTECTION AND ADVOCACY PROJECT - 36000	2,062	1,896	-166	-8%
JOB SERVICE NORTH DAKOTA - 38000	14,041	12,221	-1,820	-13%
OFFICE OF THE INSURANCE COMMISSIONER - 40100	3,731	3,266	-465	-12%
INDUSTRIAL COMMISSION - 40500	6,382	7,058	676	11%
DEPARTMENT OF LABOR AND HUMAN RIGHTS - 40600	785	843	57	7%
PUBLIC SERVICE COMMISSION - 40800	3,338	3,266	-72	-2%
AERONAUTICS COMMISSION - 41200	393	421	29	7%
DEPARTMENT OF FINANCIAL INSTITUTIONS - 41300	1,866	1,686	-180	-10%
OFFICE OF THE SECURITIES COMMISSIONER - 41400	589	632	43	7%
BANK OF NORTH DAKOTA - 47100	9,917	9,376	-541	-5%
NORTH DAKOTA HOUSING FINANCE AGENCY - 47300	2,847	2,634	-214	-8%
NORTH DAKOTA MILL AND ELEVATOR ASS - 47500	24,154	22,123	-2,030	-8%
WORKFORCE SAFETY AND INSURANCE - 48500	25,823	24,125	-1,698	-7%
HIGHWAY PATROL - 50400	19,245	25,600	6,355	33%
DEPT OF CORRECTIONS & REHABILITATION - 53000	106,532	102,505	-4,027	-4%
ADJUTANT GENERAL - 54000	14,237	15,170	933	7%
DEPARTMENT OF COMMERCE - 60100	4,124	3,898	-226	-5%
DEPARTMENT OF AGRICULTURE - 60200	4,811	4,635	-176	-4%
STATE SEED DEPARTMENT - 61600	3,927	0	-3,927	-100%
UPPER GREAT PLAINS TRANSPORTATION INS - 62700	884	843	-41	-5%
NDSU EXTENSION SERVICE - 63000	7,659	7,585	-73	-1%

STATE OF NORTH DAKOTA

GENERAL LIBILITY

AGENCY ALLOCATION FOR BIENNIUM 2017-2019

AGENCY	GL ALLOCATION FOR 2015-2017	GL ALLOCATION FOR BIENNIUM 2017-2019	DIFFERENCE IN CONTRIBUTIONS	PERCENTAGE INCREASE
NORTHERN CROPS INSTITUTE - 63800	687	632	-55	-8%
NDSU MAIN RESEARCH STATION - 64000	16,103	16,013	-89	-1%
DICKINSON RESEARCH CENTER - 64100	1,276	1,159	-118	-9%
CENTRAL GRASSLANDS RESEARCH CENTER - 64200	687	737	50	7%
HETTINGER RESEARCH CENTER - 64300	687	843	155	23%
LANGDON RESEARCH CENTER - 64400	589	632	43	7%
NORTH CENTRAL RESEARCH CENTER - 64500	1,080	948	-132	-12%
WILLISTON RESEARCH CENTER - 64600	982	1,159	177	18%
CARRINGTON RESEARCH CENTER - 64700	1,767	1,791	24	1%
AGRONOMY SEED FARM - 64900	0	0	0	0%
NORTH DAKOTA STATE FAIR - 66500	5,989	4,635	-1,354	-23%
NORTH DAKOTA RACING COMMISSION - 67000	393	211	-182	-46%
STATE HISTORICAL SOCIETY - 70100	5,793	6,848	1,055	18%
COUNCIL ON THE ARTS - 70900	393	421	29	7%
GAME AND FISH DEPARTMENT - 72000	10,408	10,219	-189	-2%
DEPARTMENT OF PARKS & RECREATION - 75000	7,462	7,901	439	6%
STATE WATER COMMISSION - 77000	13,452	12,958	-494	-4%
DEPARTMENT OF TRANSPORTATION - 80100	154,644	145,172	-9,472	-6%
TOTAL STATE AGENCIES	**883,481**	**885,990**		

STATE OF NORTH DAKOTA

GENERAL LIBILITY

AGENCY ALLOCATION FOR BIENNIUM 2017-2019

AGENCY	GL ALLOCATION FOR 2015-2017	GL ALLOCATION FOR BIENNIUM 2017-2019	DIFFERENCE IN CONTRIBUTIONS	PERCENTAGE INCREASE
AUXILIARY SERVICES / OFF BUDGET:				
ND UNIVERSITY SYSTEM OFFICE	3,927	3,266	-662	-17%
BISMARCK STATE COLLEGE	18,164	16,224	-1,941	-11%
LAKE REGION STATE COLLEGE	5,695	5,478	-217	-4%
WILLISTON STATE COLLEGE	4,517	4,319	-197	-4%
UNIVERSITY OF NORTH DAKOTA	145,512	124,207	-21,305	-15%
UND MEDICAL CENTER	22,386	23,388	1,001	4%
ND STATE UNIVERSITY	101,525	90,285	-11,240	-11%
ND STATE COLLEGE OF SCIENCE	11,095	10,219	-876	-8%
DICKINSON STATE UNIVERSITY	6,677	5,794	-882	-13%
MAYVILLE STATE UNIVERSITY	8,051	9,271	1,219	15%
MINOT STATE UNIVERSITY	17,772	15,908	-1,864	-10%
VALLEY CITY STATE UNIVERSITY	8,739	8,217	-521	-6%
DAKOTA COLLEGE AT BOTTINEAU	3,142	2,318	-824	-26%
ND FOREST SERVICE	687	737	50	7%
UPPER GREAT PLAINS TRANSPORTATION INSTITUTE	2,651	2,423	-228	-9%
NDSU EXTENSION SERVICE	3,535	2,634	-901	-25%
NORTHERN CROPS INSTITUTE	98	0	-98	-100%
NDSU MAIN RESEARCH STATION	7,659	7,691	32	0%
DICKINSON RESEARCH CENTER	0	0	0	0%
CENTRAL GRASSLANDS RESEARCH CENTER	0	0	0	0%
HETTINGER RESEARCH CENTER	295	211	-84	-28%
LANGDON RESEARCH CENTER	0	0	0	0%
NORTH CENTRAL RESEARCH CENTER	98	105	7	7%
WILLISTON RESEARCH CENTER	0	0	0	0%
CARRINGTON RESEARCH CENTER	98	105	7	7%
AGRONOMY SEED FARM	196	211	14	7%
TOTAL AUXILIARY SERVICES / OFF BUDGET	**372,519**	**333,010**		

STATE OF NORTH DAKOTA

GENERAL LIBILITY

AGENCY ALLOCATION FOR BIENNIUM 2017-2019

AGENCY	GL ALLOCATION FOR 2015-2017	GL ALLOCATION FOR BIENNIUM 2017-2019	DIFFERENCE IN CONTRIBUTIONS	PERCENTAGE INCREASE
BOARDS AND COMMISSIONS:				
Abstracters' Board of Examiners	0	0	0	0%
Accountancy, State Board of Public	1,772	2,087	315	18%
Addiction Counseling Examiners, Brd. of	1,367	1,665	298	22%
Architecture, State Board of	1,322	1,605	283	21%
Athletic Trainers, North Dakota Board of	0	803	803	100%
Audiology & Speech Language Pathology, Board of Examiners	1,322	1,605	283	21%
Barber Examiners, Board of	1,322	1,605	283	21%
Barley Council	1,435	1,726	291	20%
Beef Commission	1,547	1,967	420	27%
Chiropractic Examiners, State Board of	1,322	1,605	283	21%
Clinical Laboratory Practice, Board of	1,367	1,605	238	17%
Corn Council	1,884	1,967	82	4%
Cosmetology, State Board of	1,435	1,726	291	20%
Counselor Examiners, State Board of	1,322	1,605	283	21%
Dairy Promotion Commission	1,322	0	-1,322	-100%
Dental Examiners, Board of	1,435	1,726	291	20%
Dietetic Practice, Board of	1,322	1,605	283	21%
Dry Bean Council	1,547	1,846	299	19%
Dry Pea & Lentil Council	1,322	1,665	343	26%
Education Standards & Practices Board	1,997	2,329	332	17%
Electrical Board, State	3,346	4,258	912	27%
Engineers & Land Surveyors, State Brd. of Registration for Prof	1,660	1,967	307	19%
Funeral Service, State Board of	1,322	1,605	283	21%
Hearing Aid Specialists, Board of	661	0	-661	-100%
Integrative Health Care, State Board of	0	0	0	0%
Law Examiners, State Board of	1,435	1,846	412	29%
Massage, Board of	1,322	1,605	283	21%
Marriage & Family Therapy Licensure Board, North Dakota	0	803	803	100%
Medical Examiners, State Board of	1,772	2,087	315	18%
Medical Imaging & Radiation Therapy Board of Examiners	0	1,605	1,605	100%

STATE OF NORTH DAKOTA

GENERAL LIBILITY

AGENCY ALLOCATION FOR BIENNIUM 2017-2019

AGENCY	GL ALLOCATION FOR 2015-2017	GL ALLOCATION FOR BIENNIUM 2017-2019	DIFFERENCE IN CONTRIBUTIONS	PERCENTAGE INCREASE
Milk Marketing Board	1,660	1,967	307	19%
Nursing, State Board of	2,177	2,570	393	18%
Nursing Home Administrators, State Board of Examiners for	1,322	1,605	283	21%
Occupational Therapy Practice, Brd. of	1,367	1,653	286	21%
Oilseed Council	1,435	1,605	170	12%
Optometry, ND State Board of	1,322	1,605	283	21%
Pharmacy, State Board of	1,772	1,967	195	11%
Physical Therapists, State Examining Com	1,322	1,605	283	21%
Plumbing, State Board of	1,772	2,329	557	31%
Podiatric, Board of Medicine	661	803	141	21%
Potato Council	1,322	1,605	283	21%
Private Investigative & Security Board	1,322	1,605	283	21%
Professional Soil Classifiers, Board	0	0	0	0%
Psychologist Examiners, State Board of	1,322	1,605	283	21%
Real Estate Appraiser Qualifications Brd.	1,322	1,605	283	21%
Real Estate Commission, ND	1,547	1,846	299	19%
Reflexology Board	0	0	0	0%
Respiratory Care, State Board of	1,367	1,653	286	21%
State Seed Department	0	4,620	4,620	100%
Social Work Examiners, ND Board of	1,367	1,653	286	21%
Soybean Council	3,234	2,329	-905	-28%
Tobacco Prevention & Control Advisory Committee	2,222	2,570	348	16%
Veterinary Medical Examiners, State Brd. of	1,322	1,605	283	21%
Water Well Contractors, Board of	1,322	1,605	283	21%
Wheat Commission	1,884	2,208	324	17%
TOTAL BOARDS & COMMISSIONS	**72,245**	**90,736**		

STATE OF NORTH DAKOTA

GENERAL LIBILITY

AGENCY ALLOCATION FOR BIENNIUM 2017-2019

AGENCY	GL ALLOCATION FOR 2015-2017	GL ALLOCATION FOR BIENNIUM 2017-2019	DIFFERENCE IN CONTRIBUTIONS	PERCENTAGE INCREASE
VEHICLE/EQUIPMENT LIABILITY:				
Facility Management	208	458	250	120%
Central Services - Surplus Property	0	45	45	100%
Attorney General	4,401	5,921	1,520	35%
Department of Trust Lands	252	216	-36	-14%
Bismarck State College	390	1,088	698	179%
Lake Region State College	594	514	-80	-13%
Williston State College	130	212	82	63%
University of North Dakota	13,518	983	-12,535	-93%
University of North Dakota - Courtesy Vehicles	0	11,536	11,536	100%
North Dakota State University	25,448	9,324	-16,124	-63%
North Dakota State University - Courtesy Vehicles	0	13,103	13,103	100%
ND State College of Science	260	678	418	161%
Mayville State University	169	156	-13	-8%
Minot State University	0	410	410	100%
Valley City State University	104	112	8	8%
Dakota College at Bottineau	104	89	-15	-14%
School for the Deaf	65	56	-9	-14%
Vision Services/School for the Blind	13	11	-2	-15%
Health Department	178	11	-167	-94%
Life Skills and Transition Center	104	67	-37	-36%
State Hospital	648	541	-107	-17%
Veterans Home	529	425	-104	-20%
Industrial Commission	126	432	306	243%
Public Service Commission	126	0	-126	-100%
ND Mill & Elevator	544	488	-56	-10%
Department of Corrections & Rehab	382	395	13	3%
DOCR- Youth Correctional Center	78	78	0	0%
DOCR - James River Correctional Center	13	11	-2	-15%
Highway Patrol	126	108	-18	-14%
Adjutant General	988	1,620	632	64%

STATE OF NORTH DAKOTA

GENERAL LIBILITY

AGENCY ALLOCATION FOR BIENNIUM 2017-2019

AGENCY	GL ALLOCATION FOR 2015-2017	GL ALLOCATION FOR BIENNIUM 2017-2019	DIFFERENCE IN CONTRIBUTIONS	PERCENTAGE INCREASE
Department of Agriculture	139	153	14	10%
State Fair	442	447	5	1%
Historical Society	65	56	-9	-14%
Game & Fish Department	12,852	11,508	-1,344	-10%
Parks & Recreation	7,180	7,255	75	1%
Water Commission	404	227	-177	-44%
Department of Transportation	5,889	5,275	-614	-10%
Department of Transportation - State Fleet	451,149	491,154	40,005	9%
Plumbing Board	52	45	-7	-13%
TOTAL VEHICLE LIABILITY	**527,670**	**565,208**		

M E M O R A N D U M

To:	State Agencies
From:	Greg Hoffman, Director – Administrative Services Information Technology Department
Date:	Tuesday, April 5, 2016
Subject:	**BUDGET GUIDELINES FOR 2017-2019 BIENNIUM**

The Information Technology Department (ITD) has projected service rates for the 2017-2019 biennium. The rate schedules and a brief description of the services for Data Processing and Telecommunications may be found on the ITD website at www.nd.gov/itd/billing. Rates that are highlighted in **bold** are the rates that changed from the 2015-2017 budget instructions.

Each biennium ITD looks at the need to adjust the rates for the services provided. Because it is difficult for agencies to adjust their funding once the budget has been approved, every attempt is made to keep ITD rates from increasing during the biennium. The following is an overview of the rate changes for the upcoming biennium.

The service rates for professional staff will increase to cover the increases projected for salaries and health insurance premiums. A few of the general hosting rates will increase to cover increases for professional staff and software maintenance. Agencies who utilize the mainframe and AS/400 platforms will need to budget for the effect of fewer agencies sharing the costs for these computing platforms as some agencies migrate to other solutions. The technology fee for state agencies will increase. Rates for telephone services are expected to remain steady. Agencies utilizing Software as a Service (SaaS) applications require a signed waiver from ITD and will see rates associated with ITD's ongoing role in brokering cloud services.

Enterprise Project Management Office
Agencies with large projects will be billed a fee to cover the costs associated with the Enterprise Project Management Office and large project reporting requested by the Legislature. The fee will be $2,500 per every $500,000 of project costs. This fee will be capped at $25,000 per project per fiscal year.

ConnectND
ITD bills each agency for the cost of ConnectND (the PeopleSoft financials and human resource applications). Each agency has a ConnectND fee on their data processing bill each month. The amount each agency needs to budget is as follows:

- $11.33 per month for each legislatively authorized FTE identified in the 2015-2017 Legislative Appropriations book.
- $7.58 per month for every $1 million appropriated to the agency as identified in the 2015-2017 Legislative Appropriations book.

Software Development Toolset Upgrades
The ITD Software Development Division supports many software development tools and languages. As part of our cybersecurity posture ITD upgrades versions of our tools and languages on a regular basis. Agencies should budget for upgrades to their existing applications. The Budget Guidelines for Toolset Upgrades document includes initial estimates of the average time required to modify agency programs due to toolset and language upgrades. Agencies should contact their ITD Team Leader if they have questions specific to their agency.

Network Rates and Technology Fee
Endpoint network rates for fiber locations will remain the same as the 2015-17 biennium. Base connectivity for state agencies with non-fiber endpoints on STAGEnet is currently 10 Mbps and agencies should budget for this minimum bandwidth at all endpoint locations. There are additional bandwidth options available for additional cost.

Agencies that have any broadband connectivity (DSL, cable, wireless, satellite, cellular) are reminded that all connectivity should be purchased through ITD and there is an associated broadband add-on charge in addition to vendor cost of the broadband connection. The add-on rates will be remain the same for the 2017-2019 biennium. The premium add-on rate applies to locations that require network to network connectivity and comes with extended support hours. The basic add-on applies to locations that have six or less connections and do not require the network to network connectivity or extended support hours. The residential add-on applies to single person locations that do not need network to network connectivity or extended support.

The Technology Fee rate will increase from $59.00 to $64.00 to cover increases for professional staff and security enhancements. The usage metric is based on the number of legislatively authorized FTE identified in the 2015-2017 Legislative Appropriations book. A small number of agencies will see an upward adjustment if they have their own server farms or have significantly more computers than FTE counts. A few agencies run large 24x7 operations and these agencies will see a downward adjustment to reflect this type of shift work. ITD will notify affected agencies and finalize the Technology Fee metric for those agencies by the end of May 2016.

During the 2017-19 biennium, endpoint hardware will be upgraded. The upgrades will increase port connectivity from 10/100Mpbs to 1gb at the endpoints. There will no longer be an additional charge for gigabit connectivity at the endpoint.

Storage Rates
ITD storage rates are expected to decrease from the 2015-2017 budget rates. Premium storage, basic storage and file share storage will decrease for both on-demand and dedicated disk. TSM backup storage will also decrease. Agencies that have significant storage growth projections should meet separately with ITD to determine if other storage pricing tiers will help to mitigate the cost impact of their storage growth. ITD continues to explore storage options available from cloud providers.

Application Broker Fees
Agencies utilizing Software as a Service (SaaS) applications require a signed waiver from ITD. If the waiver is approved ITD will partner with agencies to broker the initial contract and ongoing vendor relationship. This may include periodic security reviews, architecture reviews or annual meetings to discuss product roadmaps. The rates associated with this service will be a surcharge of 3.5% of the annual amount paid to the vendor providing the solution. The fees will be billed monthly with a minimum of $10 per month and a maximum of $1,000 per month. Legacy SaaS applications will see this charge starting in July 2017.

General Hosting Rates

A few of the general hosting rates will increase to cover increases for professional staff and software maintenance. The cost for standard virtual servers will decrease slightly. Agencies should review the detailed Data Processing rate schedule to determine increases for specific hosting services.

Website Hosting

ITD will be offering web site hosting based on a tiered system in the 2017-19 biennium. Sites will fit into a tier from the table below based on the needs and requirements of the site. ITD will notify agencies of the tiered pricing models by the end of May 2016.

Tier 1 Web Hosting - $20.00	**Tier 2 Web Hosting - $50.00**	**Tier 3 Web Hosting - $345.00**
- Shared Server running basic http site. - No Scripting - No High Availability - No Content Management - No Database - Restricted administrative rights - Optional agency specific domain - OS level patching - SFTP - No PII or PHI	- Dedicated Container - Dynamic content - Scripting - php and .net - Interface with predefined datacenter servers - Optional DR - Optional agency specific domain - OS level patching - SFTP - No PII or PHI - ITD can provide Content Management in Drupal for additional fee.	- Dedicated Server - More scripting choices - Custom interfaces - whitelist, DC or Cloud - Optional DR/HA - Optional agency specific domain - OS level patching - SFTP

SharePoint Hosting

Agencies using SharePoint Foundation (WSS) should budget for the cost of moving to SharePoint Enterprise. Microsoft has announced SharePoint Foundation will no longer receive upgrades past the release of SharePoint 2016. While ITD will continue to provide SharePoint Foundation as a solution, we will work to determine a migration path for users by the end of the 2017-19 biennium.

Legacy Application Surcharges

Several agencies are running older versions of SQL, Oracle or Websphere applications that have not been upgraded to a currently supported version. These agencies will need to upgrade those applications to current supported versions of these software products. Agencies who run on older versions should budget for a minimum surcharge of 25% to cover the operating costs of the legacy hosting environments. Agencies running SQL 2008 and older or Oracle 11g and older should plan to have upgrades completed during the 2015-2017 biennium with the legacy surcharge taking effect July 2017 for applications that are running versions older than SQL 2012 SP2, Oracle 12c, and/or Websphere 8.0

Applications that are running Windows Server 2003R2 and older will incur a legacy surcharge for efforts that need to be made to lockdown and secure an unsupported operating system. This surcharge will take effect July 2017.

Mainframe and AS/400 Computing

During the 2017-19 biennium there will be a continued effort by agencies to rewrite applications and migrate away from mainframe or AS/400 based applications. Due to the continued hardware, software and staff requirements of these systems, remaining agencies will see cost increases as usage is migrated off. ITD will be having specific meetings with remaining agencies about budgeting cost increases.

Basic Phone Service and Professional Display Phone
The rate for Basic Phone service will remain the same as the 2015-17 biennium. Basic phone service includes a state specific phone number and a basic phone device. This service also allows the state phone number to be configured to deliver phone calls to an employee's cellular phone in addition to the employee's office phone. Rightfax services are included in the basic phone rate. Some agencies have applications that generate a significant amount of incoming and outgoing fax traffic. These accounts will be reviewed and charged a tiered monthly application fee if their usage or high availability requirements necessitates any significant infrastructure upgrades or investments.

Micrographics Rates
ITD will continue to coordinate micrographics services in state government but has outsourced the actual processing of microfilm due to equipment costs coupled with the declining use of microfilm in state government. Agencies using Micrographic services should contact ITD to determine what rates to budget for the 2017-2019 biennium.

These are the major changes ITD will implement for the next biennium. Please review the detailed rate schedules for specific rate increases. If you have any questions, please feel free to give me a call at 328-4006.

INFORMATION TECHNOLOGY DEPARTMENT
DATA PROCESSING PROJECTED RATES
FOR 2017-2019 BIENNIUM

BILLING CODE	DESCRIPTION	2015-2017 BUDGET RATES	2017-2019 BUDGET RATES
15	**Senior Analyst**	**105.00/hr.**	**114.00/hr.**
16	Contract Programming	Actual	Actual
17	**Architect/Consulting**	**122.00/hr.**	**132.00/hr.**
19	**Analyst II**	**81.00/hr.**	**85.00/hr.**
20	**Analyst**	**73.00/hr.**	**76.00/hr.**
21	**Project Manager**	**95.00/hr.**	**99.00/hr.**
22	**Senior Project Manager**	**105.00/hr.**	**114.00/hr.**
23	**Analyst III**	**95.00/hr.**	**99.00/hr.**
25	**Server Administrator/Application Sup**	**95.00/hr.**	**99.00/hr.**
26	**Business Analyst I**	**95.00/hr.**	**99.00/hr.**
27	**Business Analyst II**	**105.00/hr.**	**114.00/hr.**
28	**Business Analyst III**	**115.00/hr.**	**120.00/hr.**
30	**Forms Design**	**73.00/hr.**	**76.00/hr.**
33	**Database Administrator**	**105.00/hr.**	**115.00/hr.**
35	**Records Management Fee**	**varied**	**9% increase**
50	**Micrographics Specialist**	**41.00/hr.**	**43.00/hr.**
	IBM Enterprise Server:		
120	**2066 Batch CPU**	**.82/sec.**	**1.11/sec.**
122	**2066 CICS CPU**	**.82/sec.**	**1.11/sec.**
124	**2066 ADABAS CPU**	**.82/sec.**	**1.11/sec.**
126	**2066 TSO CPU**	**.82/sec.**	**1.11/sec.**
131	Disk Storage	.001/track	.001/track
135	Tape Library Storage	3.10/tape/mo.	3.10/tape/mo.
	AS/400 Computer:		
220	**AS/400 Batch CPU**	**.87/sec.**	**.77/sec.**
222	**AS/400 Interactive CPU**	**.87/sec.**	**.77/sec.**
231	AS/400 Disk Storage	10.00/GB	10.00/GB
	Client Technologies:		
580	Desktop Support Service (Standard PC)[1]	100.00/user	100.00/user
581	Desktop Support Service (High-end PC)[1]	110.00/user	110.00/user
582	Desktop Support Service (Laptop)[2]	130.00/user	130.00/user
583	Desktop Support Service (Surface)	115.00/user	115.00/user
642	Endpoint Hard Drive Encryption - HW (formerly WAVE)	2.65/user	2.65/user
648	Zenprise Mobile Management	8.75/user	8.75/user
675	SCCM Client	1.00/device	1.00/device
800	Anti-virus Client (Political Sub's Only)	1.20/client	1.20/client
	Network:		
950	WAN Access (DSL/Cable)	Actual	Actual
505	WAN Access (Broadband Premium Add-on)	175.00/port	175.00/port
505	WAN Access (Broadband Basic Add-on)	90.00/port	90.00/port
505	WAN Access (Broadband Residential Add-on)	45.00/port	45.00/port
510	WAN Access (ETS-10 base connectivity)	850.00/port	850.00/port
511	WAN Access (ETS-10 base connectivity)	1150.00/port	1150.00/port
520	Metro Area Network Access (Fiber)	Varies	Varies
521	Metro Area Network Access (Political Sub Fiber)	Varies	Varies
525	Managed Firewall Service	Varies	Varies
570	**Technology Fee**	**59.00/FTE**	**64.00/FTE**
575	**Technology Fee – Gigabit**	**62.00/FTE**	**64.00/FTE**
650	VPN Client (Political Sub)	5.00/client	5.00/client
655	VPN Client - Netmotion (session persistence)	9.25/client	9.25/client
668	CMA Desktop Video	8.50/client	8.50/client

INFORMATION TECHNOLOGY DEPARTMENT
DATA PROCESSING PROJECTED RATES
FOR 2017-2019 BIENNIUM

BILLING CODE	DESCRIPTION	2015-2017 BUDGET RATES	2017-2019 BUDGET RATES
	Hosting Services:		
620	EDMS User Fee	30.75/user	30.75/user
621	EDMS User with BPM Add-on Fee	35.75/user	35.75/user
624	EDMS ILINX Email Import	3.60/mail box	3.60/mail box
625	EDMS ILINX Data Capture	91.50/concurrent license	91.50/concurrent license
630	SharePoint MOSS Fee	15.80/user	15.80/user
631	**SharePoint WSS Fee[3]**	**4.25/user**	**15.80/user**
635	**ADA Compliance Sheriff**	**34.00/month**	**50.00/month**
640	Email Encryption	1.80/user	1.80/user
645	County Exchange Email	5.30/account	5.30/account
660	Email Quota (Additional Storage)	3.00/account	3.00/account
680	PowerSchool Hosting	0.83/student	0.83/student
690	K-12 Data Warehouse Hosting	.04/student	.04/student
754	**Cognos BI Analytics User (Adv. Business Author Fee)[4]**	**44.00/user**	**Varies**
755	**Cognos BI Analytics User (Business Author Fee)[4]**	**35.45/user**	**Varies**
756	**Cognos Business Consumer Application Fee[4]**	**27.75/user**	**Varies**
757	**Cognos BI Analytics Explorer (Professional Author User)**	**50.15/user**	**57.50/user**
758	**Cognos BI Analytics Explorer (Professional User)**	**61.95/user**	**57.50/user**
759	**Cognos BI Administrator User Fee**	**208.50/user**	**239.75/user**
770	Master Client Index	0.0132/record	0.0132/record
780	Multi-Factor Authentication	4.30/user	4.30/user
815	Server Room (Includes Device Conn.)	100.00/server	100.00/server
851	Shared File & Print User Fee	4.25/user	4.25/user
852	Dedicated File & Print User Fee	2.85/user	2.85/user
853	Active Directory User Fee	1.35/user	1.35/user
854	Dedicated F&P Standard Server Fee	545.00/server	545.00/server
855	Dedicated F&P High Capacity Server Fee	775.00/server	775.00/server
860	Oracle Application Hosting	Tiered	Tiered
861	Websphere Application Hosting	Tiered	Tiered
862	SQL Application Hosting	Tiered	Tiered
866	**Dedicated Intel Virtual Server Hosting**	**360.00/server**	**345.00/server**
866	**SRM Disaster Recovery Server**	**360.00/server**	**245.00/server**
866	Dedicated Intel Physical Server Hosting	$620-$850/server	$620-$850/server
870	**Web Hosting (Tier 1 - $20 / Tier 2 - $50 / Tier 3 - $345)**	**Tiered**	**Tiered**
879	**Connect ND Hosting (See Budget Instructions)**	**Tiered**	**Tiered**
881	**Disk Storage – Premium (on demand)**	**.50/GB**	**.40/GB**
882	**Disk Storage – Basic (on demand)**	**.35/GB**	**.30/GB**
883	**Disk Storage – File Share (on demand)**	**.30/GB**	**.20/GB**
891	**Disk Storage – Premium (dedicated)**	**400.00/TB**	**250.00/TB**
892	**Disk Storage – Basic (dedicated)**	**275.00/TB**	**175.00/TB**
893	**Disk Storage – File Share (dedicated)**	**225.00/TB**	**125.00/TB**
894	**Disk Storage - High Volume/Low Use (dedicated)**	**75.00/TB**	**70.00/TB**
888	**TSM Disk Backup**	**.15/GB**	**.12/GB**
910	**Application Broker Fee[5]**	**new**	**3.5% / application**
950	Miscellaneous Charges	Actual Cost	Actual Cost

All rates include 4.9% overhead charge

INFORMATION TECHNOLOGY DEPARTMENT
DATA PROCESSING PROJECTED RATES
FOR 2017-2019 BIENNIUM

BILLING CODE	DESCRIPTION	2015-2017 BUDGET RATES	2017-2019 BUDGET RATES
	One-time Installation Charge:		
	For Switch Installation:		
	Ethernet	125.00/Port	125.00/Port
	EPMO Charges for Large Projects:		
	For every $500,000 increment of project cost the fee is $2,500 with a $25,000 maximum charge per fiscal year	**varied**	**$2,500.00 increments**
	Other One-Time Charges:		
	Application Load Testing - Original	500.00 - 1,000.00/test	500.00 - 1,000.00/test
	Application Load Testing - Secondary	100.00 - 500.00/test	100.00 - 500.00/test
	Cognos BI Administrator	6,650.00/User	6,650.00/User
	Cognos BI Professional	2,070.00/User	2,070.00/User
	Cognos BI Professional Author	1,725.00/User	1,725.00/User
	Dedicated Server Install (standard virtual server)	1,050.00/server	1,050.00/server
	Dedicated Server Install (dedicated hardware)	Varies based on config.	Varies based on config.
	Desktop Support Service (Standard PC)	1,955.00/user	1,955.00/user
	Desktop Support Service (High-end PC)	2,355.00/user	2,355.00/user
	Desktop Support Service (Laptop)	2,725.00/user	2,725.00/user
	Disk Storage - Premium Dedicated	**4,975.00/TB**	**4,750.00/TB**
	Disk Storage - Basic Dedicated	3,150.00/TB	3,150.00/TB
	Disk Storage - File Share Dedicated	**2,600.00/TB**	**2,000.00/TB**
	Disk Storage - High Volume/Low Use Dedicated (10TB min.)	2,000.00/TB	2,000.00/TB
	EDMS User Install	275.00/User	275.00/User
	EDMS ILINX Data Capture	2,900.00/concurrent license	2,900.00/concurrent license
	EDMS ILINX Email Import	71.00/mail box	71.00/mail box
	Endpoint Hard Drive Encryption-HW (formerly WAVE)	71.00/Client	varies based on solution
	FormBridge	15.00/Page	15.00/Page
	Multi-Factor Authentication	15.00/hard token	15.00/hard token
	SCCM Client	33.75/Device	33.75/Device
	Secure Email	22.00/User	22.00/User
	Shared Server Install	250.00/server	250.00/server
	SharePoint Install	160.00/User	160.00/User
	Wireless Access Point	750.00/access point	750.00/access point
	VPN - Netmotion Install	230.00/user	230.00/user
	WAN Access (Broadband, Premium, or Basic	970.00/circuit	970.00/circuit
	Zenprise Mobile Management	75.00/user	75.00/user

[1] The Desktop Support Service for PC's will include a SCCM device license in the rate.

[2] The Desktop Support Service for laptops will include a SCCM device license and an endpoint encryption license in the rate.

[3] Customers should plan for the possibility of having to move to SharePoint Enterprise due to Microsoft not upgrading SharePoint Foundation beyond SharePoint 2016.

[4] ITD is working thru the change from user based fees to application based fees for some Cognos bill codes. Cognos fees will increase 15%. ITD will contact individual agencies to review the change in billing metric.

[5] The rates will be a surcharge of 3.5% of the annual amount paid to the vendor providing the solution. The fees will be billed monthly with a minimum of $10 per month and a maximum of $1,000 per month

INFORMATION TECHNOLOGY DEPARTMENT
TELECOMMUNICATIONS PROJECTED RATES
FOR 2017-2019 BIENNIUM

BILLING CODE	DESCRIPTION	2015-2017 BUDGET RATES	2017-2019 BUDGET RATES
10	**Telephone Systems Analyst**	**81.00/hr.**	**84.00/hr.**
20	**Network Analyst**	**81.00/hr.**	**84.00/hr.**
30	**Wiring Technician**	**73.00/hr.**	**76.00/hr.**
100	Phone-Basic Service (per circuit)	20.00/mo.	20.00/mo.
110	Analog Port	15.00/mo.	15.00/mo.
130	Phone Extension	8.00/mo.	8.00/mo.
154	Professional Speaker/Display Phone	3.00/mo.	3.00/mo.
158	Voice Mail	5.00/mo.	5.00/mo.
164	Call Center Agent	10.00/mo.	10.00/mo.
166	**Mobile Suite Cell Phone**	**3.00/mo.**	**2.00/mo.**
168	**Mobile Suite Smart Phone**	**5.00/mo.**	**2.00/mo.**
170	Call Recording	10.50/user	10.50/user
210	In-State Directory Assistance	2.10/call	2.10/call
211	Out-of-State Directory Assistance	2.10/call	2.10/call
250	Calling Card Calls	Actual Cost	Actual Cost
300	**Long Distance**	**.06/min.**	**.045/min.**
340	**International Long Distance**	**.50/min.**	**.50/min.**
360	**800 Service**	**.07/min.**	**.05/min.**
375	**Conference Bridge Long Distance**	**.06/min.**	**.045/min.**
380	Avaya AAC7 Conference Calling	16.75/conf. number	16.75/conf. number
400	Interactive Voice Response (IVR)	150.00/port	150.00/port
950	Miscellaneous	Actual Cost	Actual Cost
	<u>One-Time Installation Charges</u>		
	Call Center Agent	500.00/agent	500.00/agent
	Desktop Messaging	50.00/desktop	50.00/desktop
	Professional Set Display	Upgrade Fee $200	Upgrade Fee $200
	Add-on Module	175.00/phone	175.00/phone
	Call Recording Set-up	375.00/user	375.00/user
	Avaya AAC7 Conference Calling	155.00/user	155.00/user
	Mobile Device Mgmt	70.00/user	70.00/user

All rates include 4.9% overhead charge.

NORTH DAKOTA DEPARTMENT OF TRANSPORTATION
STATE FLEET SERVICE
2017 - 2019 BIENNIUM

(APRIL 2016)

ASSIGNED **VEHICLE BUDGET GUIDELINES**

	GROUP	OPER	REPLCMNT	MILE/HOUR	DEPREC/
DESCRIPTION	No.	RATE	RATE	RATE	MONTH
Mini Pass. Van	1	0.34	0.02	0.36	191.00
Sedan/Wagon	2	0.25	0.08	0.33	157.00
Light Pickup/Cargo Van/Full-Size Utility	3	0.43	0.06	0.49	177.00
Heavy Pickup/Van/Full-Size Utility	4	0.52	0.02	0.54	202.00
Highway Patrol	7	0.40	0.08	0.48	400.00
Game Enforcement/Special	9	0.33	0.12	0.45	288.00
Facility Service Vehicle	12	0.95	0.12	1.07	104.00
Compact Utility/All	13	0.32	0.05	0.37	205.00
Miscellaneous Truck/Mid-Size Bus	18	34.00	9.00	43.00	300.00
Distributor Truck	19	39.00	5.00	44.00	292.00
Sign Truck/Garbage Truck	20	27.00	25.00	52.00	570.00
Tandem Axle Truck/All	22	61.00	15.00	76.00	650.00
Truck Tractor	23	41.00	11.00	52.00	252.00
Water Commission Truck	27	50.00	0.00	50.00	1,250.00
Shuttle Bus	30	36.00	1.00	37.00	519.00
Drill Truck	32	57.00	15.00	72.00	710.00

FLEET *MOTOR POOL* VEHICLE BUDGET GUIDELINES

	GROUP	OPER & DEPR	REPLCMNT	MILE/HOUR
DESCRIPTION	No.	RATE	RATE	RATE
Mini Pass. Van	1	0.61	0.02	0.63
Sedan/Wagon	2	0.42	0.08	0.50
Light Pickup/Cargo Van/Full-Size Utility	3	0.67	0.06	0.73
Heavy Pickup/Van/Full-Size Utility	4	0.76	0.02	0.78
Highway Patrol	7	0.66	0.08	0.74
Game Enforcement/Special	9	0.47	0.12	0.59
Facility Service Vehicle	12	1.51	0.12	1.63
Compact Utility/All	13	0.54	0.05	0.59
Miscellaneous Truck/Mid-Size Bus	18	49.00	9.00	58.00
Rotary Snowplow	24	300.00		300.00
Medical Simulator Trucks	25	62.00		62.00
Bridge Aerial Lift	28	18.00		18.00
Lineworker Truck	29	20.00	10.00	30.00
Fuel Truck	31	28.00	7.00	35.00

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 2018, the mid-year in the 2017-19 biennium. If a building was built or renovated in 1986, the building age factor is 32 (2018 minus 1986).

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 x R = *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	2.44	sq ft	20
1002	Parking Lot: 4" Asphalt Concrete	3.89	sq ft	25
1003	Parking Lot: 5" Asphalt Concrete	4.67	sq ft	25
1004	Parking Lot: 6" Asphalt Concrete	5.75	sq ft	30
1005	Parking Lot: 8" Asphalt Concrete	5.94	sq ft	35
1006	Parking Lot: 10" Asphalt Concrete	6.76	sq ft	35
1008	Parking Lot: 2” Asphalt Concrete	2.15	sq ft	20
1009	Parking Lot: 4" Reinforced Concrete	4.88	sq ft	35
1010	Parking Lot: 6" Concrete	6.24	sq ft	30
1011	Parking Lot: 7" Concrete	6.64	sq ft	30
1012	Parking Lot: 8" Concrete	7.03	sq ft	35
1013	Parking Lot: 5” Concrete	5.25	sq ft	35
1015	Parking Lot: 6" Reinforced Concrete	3.17	sq ft	35
1020	Parking Lot: Curb and Gutter	21.28	lf	30
1030	Parking Lot: Catch Basins - Casting Only	1,153.60	ea	30
1031	Parking Lot: Catch Basins - With Manhole	8,545.60	ea	30
1040	Parking Lot: Gravel 6"	0.71	sq ft	20
1041	Parking Lot: Gravel 8"	1.06	sq ft	20
1042	Parking Lot: Gravel 12"	1.42	sq ft	20

Code	Description	Rate	Unit	Life
Storm Sewer				
1100	Storm Sewer: 4" Poly Vinyl Chloride	96.00	ft	60
1101	Storm Sewer: 6" Poly Vinyl Chloride	106.47	ft	60
1103	Storm Sewer: 8" Poly Vinyl Chloride	124.02	ft	60
1104	Storm Sewer: 10" Poly Vinyl Chloride	130.00	ft	60
1105	Storm Sewer: 12" Poly Vinyl Chloride	136.00	ft	60
1106	Storm Sewer: 15" Poly Vinyl Chloride	142.00	ft	60
1107	Storm Sewer: 21" Poly Vinyl Chloride	160.00	ft	60
1108	Storm Sewer: 24" Poly Vinyl Chloride	164.00	ft	60
1109	Storm Sewer: 30" Poly Vinyl Chloride	174.00	ft	60
1110	Storm Sewer: 12" Reinforced Concrete Pipe	138.06	ft	60
1111	Storm Sewer: 18" Reinforced Concrete Pipe	179.01	ft	60
1112	Storm Sewer: 24" Reinforced Concrete Pipe	293.67	ft	60
1113	Storm Sewer: 36" Reinforced Concrete Pipe	237.51	ft	60
1114	Storm Sewer: 48" Reinforced Concrete Pipe	322.92	ft	60
1115	Storm Sewer: 60" Reinforced Concrete Pipe	379.08	ft	60
1116	Storm Sewer: 15" Reinforced Concrete Pipe	156.78	ft	60
1117	Storm Sewer: 21" Reinforced Concrete Pipe	219.96	ft	60
1119	Storm Sewer: 30" Reinforced Concrete Pipe (uncased bore)	417.69	ft	60
1120	Storm Sewer: (metal culvert)	16.27	ft	60
1125	Storm Sewer: 6" Area Drain	11.96	ft	60
1130	Storm Sewer: 27" Poly Vinyl Chloride	170.00	ft	60
1133	Storm Sewer: 18" Poly Vinyl Chloride	50.03	ft	60
1135	Storm Sewer: Water Quality Structure	158,000.00	ea	60
1140	Storm Sewer: Water Quality Structure 900 Gallon	19,408.00	ea	60
Water Main				
1201	Water Main: 2" Copper	35.60	ft	50
1202	Water Main: 3/4" Poly Vinyl Chloride	85.56	ft	35
1203	Water Main: 1" Poly Vinyl Chloride	85.56	ft	35
1204	Water Main: 1-1/4" - 1-1/2" Poly Vinyl Chloride	85.56	ft	35
1205	Water Main: 2" Poly Vinyl Chloride	85.56	ft	35
1206	Water Main: 3" Poly Vinyl Chloride	78.12	ft	35
1210	Water Main: 4" Poly Vinyl Chloride	78.12	ft	35
1211	Water Main: 6" Poly Vinyl Chloride	101.87	ft	35
1212	Water Main: 8" Poly Vinyl Chloride	104.82	ft	35
1213	Water Main: 10" Poly Vinyl Chloride	106.64	ft	35
1214	Water Main: 12" Poly Vinyl Chloride	119.04	ft	35
1215	Water Main: 16" Poly Vinyl Chloride	148.80	ft	35
1220	Water Main: Underground Chilled - 6"	135.16	lf	35
1221	Water Main: Underground Chilled - 8"	148.80	lf	35
1229	Water Main: 3/4" HDPE	4.74	lf	35
1230	Water Main: 1" HDPE	6.58	ft	35
1231	Water Main: 2" HDPE	10.33	ft	35
1232	Water Main: 3" HDPE	12.11	ft	35
1234	Water Main: 6" HDPE	13.02	ft	35
1240	Water Main: 14" HDPE	31.00	ft	35
Sanitary Sewer				
1289	Sanitary Sewer 2" Poly Vinyl Chloride	130.00	lf	40
1290	Sanitary Sewer: 4" Poly Vinyl Chloride	153.27	ft	40
1300	Sanitary Sewer: 5" Poly Vinyl Chloride	153.27	ft	40
1301	Sanitary Sewer: 6" Poly Vinyl Chloride	153.27	ft	40
1302	Sanitary Sewer: 8" Poly Vinyl Chloride	170.82	ft	40
1303	Sanitary Sewer: 10" Poly Vinyl Chloride	191.45	ft	40
1304	Sanitary Sewer: 12" Poly Vinyl Chloride	198.90	ft	40
1305	Sanitary Sewer: 14" Poly Vinyl Chloride	228.15	ft	40
1306	Sanitary Sewer: 16" Poly Vinyl Chloride	251.55	ft	40
1307	Sanitary Sewer: 18" Poly Vinyl Chloride	266.76	ft	40
1308	Sanitary Sewer: 15" Poly Vinyl Chloride	237.51	ft	40
1311	Sanitary Sewer: 10" HDPE	263.25	ft	40
1330	Towner Sewer Improvement	13,138.00	ea	40
1331	Velva Sewer Improvement	13,138.00	ea	40
1332	Underwood Sewer Improvement	52,046.00	ea	40

Code	Description	Rate	Unit	Life
Electrical				
1401	Electrical: Conduit	110.50	ft	25
1402	Electrical: Direct Buried	92.51	ft	20
1405	Electrical: Overhead	16.09	ft	25
1410	High Voltage Copper Wire 1/0 (19XFS AL 15KV 0.220" EPR)	94.12	ln ft	30
Steamline				
1501	Steamline; Direct Burial: 2"	239.68	ft	25
1502	Steamline; Direct Burial: 3"	256.68	ft	25
1503	Steamline; Direct Burial: 4"	292.00	ft	25
1504	Steamline; Direct Burial: 6"	394.02	ft	25
1505	Steamline; Direct Burial: 8"	463.34	ft	25
1506	Steamline; Direct Burial: 10"	531.36	ft	25
1510	Steamline: Direct Burial: 5"	307.00	ft	25
1520	Steamline; Direct Burial 1-1/2"	227.90	ft	25
1522	Steamline; Direct Burial 2-1/2"	327.60	ft	25
1524	Steamline: Direct Burial 12"	601.20	ft	25
1526	Steamline: Direct Burial 14"	668.70	ft	25
1528	Steamline: Direct Burial 16"	612.00	ft	25
1529	Steamline: Direct Burial 18"	777.60	ft	25
Condensate				
1600	Condensate, Direct Burial: 1"	197.60	ft	10
1601	Condensate, Direct Burial: 2" and 2-1/2"	208.00	ft	10
1602	Condensate, Direct Burial: 3"	227.50	ft	10
1603	Condensate, Direct Burial: 6" (includes vault)	373.10	ft	10
1604	Condensate, Direct Burial: 4"	265.20	ft	10
1611	Condensate, Direct Burial: 8"	439.40	ft	10
Utility Tunnels				
1701	Utility Tunnels, W/O Steamlines: 4' X 4'	333.75	ft	60
1702	Utility Tunnels, W/O Steamlines: 4' X 6'	416.25	ft	60
1703	Utility Tunnels, W/O Steamlines: 5' X 7'	541.25	ft	60
1801	Utility Tunnels, with Steam & Condensate Lines: 4' X 4'	712.50	ft	40
1802	Utility Tunnels, with Steam & Condensate Lines: 4' X 6'	793.75	ft	40
1803	Utility Tunnels, with Steam & Condensate Lines: 5' X 7'	920.00	ft	40
1805	Utility Tunnels, with Steam & Condensate Lines: 7' X 7'	1,226.25	fr	40
1806	Utility Tunnels, with Steam & Condensate Lines: 8' X 7'	1,260.00	ft	40
Gas Main				
1901	Gas Mains: 2" HP Poly Vinyl Chloride	42.38	ft	35
1902	Gas Mains: 3" HP Poly Vinyl Chloride	45.60	ft	35
1910	Gas Mains: 4" Steel	52.80	ft	35
Telecom				
2001	Telcom: Main Conduit Ductbank - Fiber Optic - 96&144 Strand	41.45	ft	25
2002	Telcom: Main Conduit Ductbank - Copper, 1800 pair	83.44	ft	25
2003	Telcom: Conduit Ductbank, 12 strand MM fiber, 12 strand SM fiber, 200 pro cop	36.93	ft	25
2004	Telcom: Conduit System	59.59	ft	25
2005	Telcom: 12 Strand SM Fiber	23.85	ft	25
2006	Telcom: 2" Conduit - 12 Strand SM Fiber	13.39	ft	25
2007	Telcom: 4" Conduit - 12 Strand SM Fiber	13.64	lf	25
2008	Telcom: 4" Conduit - 24 Strand SM Fiber	19.76	lf	25
2009	Telcom: 4" Conduit w/3 3 cell fabric	27.00	lf	25
2010	Telcom: Conduit Ductbank: Trunk Line - Copper, 600 pair & fiber	98.43	ft	25
2011	Telcom: Conduit Ductbank: Trunk Line - Copper, 300 pair & fiber	92.66	ft	25
2012	Telcom: 25 Pair Copper Cable	11.25	lf	25
2013	Telcom: 50 Pair Copper Cable	19.08	lf	25
2014	Telcom: 200 Pair Copper Cable	34.06	lf	25
2015	Telcom: 2" Conduit w/1 3 cell fabric	22.00	lf	25
2020	Telcom: Conduit Ductbank: Trunk Line - Copper, 12-100 pair	28.28	ft	25
2030	Telcom: Aerial Cable Plant - Copper	6.81	ft	25
2040	Telcom: Broadband Coax Cable - .825 Coax (Back bone)	8.30	ft	25
2041	Telcom: Broadband Coax Cable - .625 Coax (Back bone to bldg)	6.49	ft	25
2045	Fibercable - Singlemode	5.73	ft	25
2050	System 7	13.63	ft	25

Code	Description	Rate	Unit	Life
2055	Deltanet	19.29	ft	25
2060	Telecom: 1-1/4" Conduit - 48 Strand SM Fiber	13.00	ft	25
2080	Emergency Code Blue Phones	2,500.00	ea	20
Sidewalk				
2070	Sidewalk: 3" Asphalt	4.03	sq ft	20
2100	Sidewalk: 4" Reinforced Concrete - 6' wide	14.17	sq ft	20
2101	Sidewalk: 4" Reinforced Concrete	3.74	sq ft	25
2102	Sidewalk: 5" Reinforced Concrete	3.76	sq ft	30
2103	Sidewalk: 6" Reinforced Concrete	6.66	sq ft	30
2110	Sidewalk: Patio Brick	7.09	sq ft	25
2111	Sidewalk: Patio Brick with 3" Concrete Base	14.30	sq ft	30
2113	Sidewalk: Stone Walkway	7.80	sq ft	40
2117	Sidewalk: 8” Reinforced Concrete	7.53	sq ft	30
2125	Boardwalk	26.22	ft	5
2130	Trail: 4' Wide	5.84	lf	25
2132	Trail: 6’ Wide	5.25	lf	25
2140	Trail: 10' Wide	7.25	lf	25
2141	Trail: 10' Wide - Asphalt	34.01	lf	30
Lighting				
2201	Lighting: 30' Pole	5,831.10	pole	35
2202	Lighting: 75' Pole	11,451.00	pole	35
2203	Lighting: 100' Pole	37,180.00	pole	20
2204	Lighting: Walkway 15'	2,530.00	ea	35
2206	Lighting: 20' Pole	3,597.00	ea	35
2208	Lighting: 25’ Pole	46.75	ea	35
2210	Lighting: 12' Pole	1,650.00	ea	35
2211	Lighting: On Building	959.20	ea	35
2213	Lighting: Hi-Mast 40'	23,441.00	ea	35
Signage				
2250	Sign: Electronic	22,100.00	ea	20
2251	Sign: Non-illuminated	24,725.00	ea	50
Razor Wire				
2301	Razor Wire: 32"	14.25	ft	15
2305	Perimeter Fence Security System	433,930.00	ea	20
Streets & Roads				
2350	Streets & Roads: 16' Wide (no curbs) & 6" Gravel Base - Auto 6" A.C.	150.00	ft	20
2355	Streets & Roads: 20' Wide (no curbs) & 6" Gravel Base - Auto 6" A.C.	168.75	ft	20
2357	Streets & Roads: 22' Wide (no curbs) & 6" Gravel Base - Auto 6" A.C.	1,780.00	ft	20
2360	Streets & Roads: 26' Wide (no curbs) & 6" Gravel Base - Auto 6" A.C.	198.13	ft	20
2365	Streets & Roads: 16' Wide (curb one-side) & 6" Gravel Base - Auto 6" A.C.	158.33	ft	20
2370	Streets & Roads: 24' Wide (w/ curbs) & 6" Gravel Base - Auto 6" A.C.	190.00	ft	20
2401	Streets & Roads: 26' Wide (w/ 4 Curbs) & 6" Gravel Base - Auto 8" Concrete	230.00	ft	25
2402	Streets & Roads: 26' Wide (w/ 4 Curbs) & 6" Gravel Base - Truck 12" Concrete	363.75	ft	25
2408	Streets & Roads: 30' wide (no curbs)+6" Gravel Base - Auto 8" Concrete	212.50	ft	25
2410	Streets & Roads: 30' Wide (w/ 2 Curbs) & 6" Gravel Base - Auto 8" Concrete	250.00	ft	25
2411	Streets & Roads: 30' Wide (w/ 2 Curbs) & 6" Gravel Base - Truck 12" Concrete	401.25	ft	25
2420	Streets & Roads: 40' Wide (w/ 4 Curbs) & 6" Gravel Base - Auto 8" Concrete	338.75	ft	25
2421	Streets & Roads: 40' Wide (w/ 4 Curbs) & 6" Gravel Base - Truck 12" Concrete	543.75	ft	25
2430	Streets & Roads: 40' Wide (w/ 2 Curbs) & 6" Gravel Base - Auto 8" Concrete	326.25	ft	25
2431	Streets & Roads: 40' Wide (w/ 2 Curbs) & 6" Gravel Base - Truck 12" Concrete	530.00	ft	25
2432	Streets & Roads: 58' Wide (w/2 Curbs) & 6" Gravel Base-Auto 8" Concrete	317.50	ft	25
2440	Streets & Roads: 2 Lane Gravel	44.90	ft	25
2441	Streets & Roads: 1 Lane Gravel	22.45	ft	25
2450	Railroad Tracks	43.75	ft	50
Fencing				
2501	Fencing: Barbwire, 3 Strand	5.45	ft	10
2505	Fencing: 3' Chain Link	9.54	ft	20
2506	Fencing: 4' Chain Link	10.50	ft	20
2508	Fencing: 9' Chain Link	25.00	ft	20
2510	Fencing: 6' Chain Link	13.75	ft	20
2511	Fencing: 8' Chain Link	32.50	ft	20

Code	Description	Rate	Unit	Life
2512	Fencing: 16' Chain Link	130.00	ft	20
2513	Fencing: 24' Chain Link	197.50	ft	20
2514	Fencing: 12' Chain Link	76.25	ft	20
2515	Fencing: 20' Chain Link	150.00	ft	20
2516	Fencing: 10' Chain Link	15.00	ft	20
2517	Fencing: 14' Chain Link	35.43	ft	20
2518	Fencing: 10' Chain Link Electrified Security	48.38	ft	30
2519	Fencing: 30' Chain Link	190.00	ft	20
2520	Fencing: 6' Wood	25.21	ft	20
2521	Fencing: 8' Wood	36.38	ft	20
2522	Fencing: 4' Split Rail	15.00	ft	20
2530	Ornamental Rail: 3'-6"	132.50	ft	50
2535	Fencing: 6' Steel	79.38	ft	30
2541	Fencing: 6' PVC	22.25	ft	20
2550	Barrier Posts	41.25	ea	20
2545	Fencing: 4’ Composite Material	22.00	ft	40
2546	Fencing: 5’ Composite Material	25.00	ft	40
4547	Fencing: 6’ Composite Material	28.00	ft	40
Poles				
2590	Flag Pole - 18'	341.25	ea	20
2600	Flag Pole - 30'	613.75	ea	20
Misc.				
2601	Tennis Courts	5.89	sq ft	15
2602	Retaining Wall: 16' High	612.50	ln ft	25
2603	Running Tracks	4.05	sq ft	15
2604	Retaining Wall	163.75	ft	30
2605	Bleachers, 100 Person Capacity	6,503.75	ea	30
2606	100' Communication Tower	47,500.00	ea	25
2610	General Electric 1.6MW Wind Turbine	3,262,824.00	ea	30
2650	Walk Tunnels	613.75	ft	60
2655	Johnstone Skywalk	2,250.00	ft	60
2660	CAS Skywalks	4,051.25	ft	60
Water Wells				
2700	Irrigation Wells	10,146.40	ea	25
2703	Water Wells	10,503.90	ea	25
Irrigation				
2704	Underground Sprinkler Systems	3.30	sq yd	15
2706	Water Wells - 25'	14.39	ft	25
2707	Irrigation Lines (PVC 1")	1.10	ft	25
2708	Irrigation Lines (PVC 4")	3.00	ln ft	25
2709	Irrigation Lines (PVC 2")	124.00	ln ft	25
Septic Systems				
2710	Septic Systems	2,249.50	ea	25
2715	Septic Tank (1,000 gal)	839.30	gal	25
2716	Septic Tank: (2,500 gal)	3,836.80	gal	25
Sewer				
2720	Sewer Lift Station - Small	5,995.00	ea	50
2721	Sewer Lift Station - Medium	23,980.00	ea	50
2722	Sewer Lift Station - Large	35,970.00	ea	50
Lagoon				
2730	Lagoon - 2 Cell	215,600.00	ea	50
2731	Lagoon - 3 Cell	269,500.00	ea	50
2750	Landscape (block structure and block edging)	4,087.50	ea	50
2755	Landscape Pond/Pump	23.50	sqfs	50
Hydrants				
2800	Hydrants - Fire	4,087.50	ea	40
2803	Hydrants - Metal (10"x39")	272.50	ea	40
Ball				
2810	Basketball Goals	613.75	ea	10
2815	Softball Backstop	2,300.00	ea	30

Code	Description	Rate	Unit	Life
Shelters				
2820	Picnic Shelter - Small	4,087.50	ea	25
2825	Nursery Shade Shelter	50,953.75	ea	30
2826	Stone Shelter	27,250.00	ea	60
Tanks				
2849	Tanks: Above Ground (5,200 gal)	27,370.00	ea	30
2850	Tanks: Above Ground (300 gal)	1,128.15	ea	30
2851	Tanks: Above Ground (10,000 gal)	41,630.00	ea	30
2852	Tanks: Above Ground (500 gal)	4,826.55	ea	30
2853	Tanks: Above Ground (21,000 gal)	68,425.00	ea	30
2854	Tanks: Above Ground (1,000 gal)	7,647.50	ea	30
2855	Tanks: Underground (2,500 gal)	3,635.15	ea	30
2856	Tanks: Propane (1,000 gal)	2,005.60	ea	30
2857	Tanks: Underground (10,000 gal)	12,535.00	ea	30
2858	Tanks: (6,350 gal)	9,464.50	ea	30
2859	Tanks: (19,100 gal)	25,070.00	ea	30
2860	Tanks: Propane (500 gal)	1,880.25	ea	30
2861	Tanks: Propane (250 gal)	940.70	ea	30
2862	Tanks: Propane (80 gal)	301.30	ea	30
Boating				
2900	Riprap Marina/Boat Ramp	30,084.00	ea	50
2901	Breakwater	12,535.00	ea	50
2903	Dike System - Walhalla	1,869,580.00	ea	50
2905	Boat Ramp: 6” Reinforced Concrete	12.44	sq ft	50
2910	Boat Ramp: Cement	2,760.00	ea	25
2920	Docks: Steel	53.31	sq ft	30
2922	Docks: Floating	31.44	sq ft	20
2924	Docks: Marina	51.31	sq ft	50
Radar				
2950	Radar Pedestals	30,130.00	ea	25
2955	Radar Domes: 12" Fiberglass	12,535.00	ea	25
Bridges				
3000	Bridges: Wooden Foot	3,133.75	ea	25
3001	Bridges: Walking	3,133.75	ea	25
3005	Bridges: wood/metal	25,070.00	ea	25
3015	Bridges: Vehicle	526,700.00	ea	25
Manholes				
3200	Manholes	1,514.40	ea	60
Utility Vault				
3220	Utility Vault: 10' X 12' X 7'	8,190.00	ea	50
Transformers				
3900	Transformers - 3 KVA	1,158.00	ea	30
4000	Transformers - 10 KVA	2,460.00	ea	30
4001	Transformers - 15 KVA	2,910.00	ea	30
4003	Transformers - 25 KVA	3,750.00	ea	30
4004	Transformers - 45 KVA	5,206.80	ea	30
4006	Transformers - 50 KVA	5,610.00	ea	30
4007	Transformers - 75 KVA	6,930.00	ea	30
4008	Transformers - 112 KVA	6,330.00	ea	30
4009	Transformers - 150 KVA	7,710.00	ea	30
4011	Transformers - 225 KVA	10,350.00	ea	30
4012	Transformers - 300 KVA	12,840.00	ea	30
4020	Transformers - 500 KVA	19,560.00	ea	30
4022	Transformers - 750 KVA	32,400.00	ea	30
4025	Transformers - 1000 KVA	48,594.00	ea	30
4030	Transformers - 2500 KVA	154,461.60	ea	30
4100	Transformers, Wet - 3.5 KVA	1,596.00	ea	30
4105	Transformers, Wet - 75 KVA	7,800.00	ea	30
4110	Transformers, Wet - 150 KVA	15,960.00	ea	30
4120	Transformers, Wet - 300 KVA	20,280.00	ea	30

Code	Description	Rate	Unit	Life
4130	Transformers, Wet - 750 KVA	33,840.00	ea	30
4150	Transformers, Wet - 1500 KVA	49,080.00	ea	30
4200	5KV Switch Gear w/Transfer Switch	1,505,939.00	ea	30
Security				
5000	Minot District Door Access System	19,208.45	ea	30
5001	Apple Creek RA West-Security	10,777.80	ea	30
5002	Apple Creek RA East-Security	11,272.30	ea	30
5003	Beach Visitor Center-Security	18,446.00	ea	30
5004	Oriska Rest Area Security	11,235.00	ea	30
5005	Jamestown Rest Area East Security	7,850.00	ea	30
5006	Jamestown Rest Area West Security	7,850.00	ea	30
Water Supply Systems				
5040	NAWS SCADA Submaster Equipment and Instrumentation	20,190.00	ea	20
5042	NAWS Microwave Backhaul System Equipment and Instrumentation	12,341.00	ea	20
5044	NAWS Microwave Backhaul System Towers	54,000.00	ea	25
Geothermal Wells				
6050	Geothermal Well: 400' to 425'	17,265.00	ea	30
Emergency Generators				
7010	Emergency Generator under 100KW	60,000.00	ea	30
7012	Emergency Generator 100-120KW	95,000.00	ea	30
7014	Emergency Generator 250-300KW	110,000.00	ea	30
7020	Emergency Generator 350-400KW	150,000.00	ea	30
7030	Emergency Generator 600KW	210,000.00	ea	30
7050	Emergency Generator 1400-1500KW	650,000.00	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

	Benefit Code	
P10101	DAKPPO	Dakota Preferred Provider Organization – $1130.22
P10108	DAKHDH	Dakota Plan High Deductible Health Plan – $1130.22
P10107	TEMP05	Dakota Plan PPO/Basic-PT/Temp (premium pd by employer) – $1130.22
P10109	DAKACA	Dakota Plan Temporary Employees – ACA - $451.10
NFED	FED	Federal Employees within State system – $1130.22
HEFD1	HEFD1	Higher Ed Federal 105 – $1058.42
HEFD2	HEFD2	Higher Ed Federal 106 – $998.88
P10102	PPO	Higher Ed - Dakota Plan PPO – $1130.22
H1OV65	H1OV65	HE 1 over 65 1 under 65 - $591.88
NHE2	HE2	Alternative Health Benefits-Only Higher Education (.50) – $565.11
NHE3	HE3	Alternative Health Benefits-Only Higher Education (.33) – $384.27
NHE4	HE4	Alternative Health Benefits-Only Higher Education (.25) – $282.56
NHE7	HE7	Alternative Health Benefits-Only Higher Education (.75) - $847.67

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

Deduction Code		
P70101	HPERS - Highway Patrol	24.84%
P70102	PERS - Judges	22.66%
P70103	NGSFF - Nat. Guard Security Fire Fighters	12.14%
P70104	PERS - Regular Employees	12.26%
P70106	DPI Retirement Plan	12.26%
P70107	Career and Technical Education	14.11%
P70108	Law Enforcement Retirement Plan	14.95%
P70109	DC Plan Converted to DB Plan	12.26%
P7A101	DCPLAN - Defined Contribution Plan	12.26%
P7C101	JOBSVC - Job Service Retirement Plan	4.00%
S7B102	TFFR - Teachers Fund for Retirement	16.75%
HTIA5	HE - TIAA 0-2 yrs	7.5%
HTIA11	HE - TIAA 3-10 yrs	12.5%
HTIA12	HE - TIAA 11+ yrs	13.0%

HCSRS	HE - Fed CSRS	7.0%
HFERS	FERS Retirement	13.7%
P70	HE - Fed FERS + TSP (Thrift Savings Plan)	18.2%
HT2EX4	TIAA Level 2 & Exec Comp 4%	16.5%
HT2EX8	TIAA Level 2 & Exec Comp 8%	20.5%
HT3EX4	TIAA Level 3 & Exec Comp 4%	17.0%
HT3EX8	TIAA Level 3 & Exec Comp 8%	21.0%

Workers Compensation

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

HRMS Classification System - Conversion Table

Following is a list of the letter grades used in the classification system with the conversion to a corresponding number used in the IBARS system.

HRMS Classification Grade		Numeric IBARS Conversion
A	=	1
B	=	2
C	=	3
D	=	4
E	=	5
F	=	6
G	=	7
H	=	8
I	=	9
J	=	10
K	=	11
L	=	12
M	=	13
N	=	14
O	=	15
P	=	16
Q	=	17
R	=	18
S	=	19
T	=	20
U	=	21
V	=	22

(These number conversions have no relation to the old HR Compensation System used prior to July 1, 2012)

2015-17 Legislatively Authorized FTE

Department	2015-17 Legislatively Authorized FTE
General Government	
Executive Branch	
101 Office of the Governor	18.00
108 Office of the Secretary of State	34.00
110 Office of Management and Budget \[1]	122.50
112 Information Technology Department	350.30
117 Office of the State Auditor	59.80
120 Office of the State Treasurer	8.00
125 Office of the Attorney General	250.00
127 Office of the State Tax Commissioner	136.00
140 Office of Administrative Hearings	5.00
188 Commission on Legal Counsel of Indigents	40.00
190 Retirement and Investment Office	19.00
192 Public Employees Retirement System	34.50
Total Executive Branch	1077.10
Legislative and Judicial Branches	
150 Legislative Assembly	0.00
160 Legislative Council	37.00
180 Judicial Branch	391.00
Total Legislative and Judicial Branches	428.00
Education	
Elementary, Secondary, and Other Education	
201 Department of Public Instruction	99.75
226 Department of Trust Lands	33.00
250 State Library	29.75
252 School for the Deaf	45.61
253 ND Vision Services/School for the Blind	30.00
270 Dept. of Career and Technical Education	26.50
Total Elementary, Secondary and Other Education	264.61
Higher Education	
215 North Dakota University System Office	104.39
227 Bismarck State College	133.53
228 Lake Region State College	50.19
229 Williston State College	49.96
230 University of North Dakota	630.20
232 UND Medical School	184.58
235 ND State University	537.10
238 ND State College of Science	168.30
239 Dickinson State University	120.26
240 Mayville State University	66.23
241 Minot State University	204.10
242 Valley City State University	105.59
243 Dakota College at Bottineau	46.96
244 ND Forest Service	28.96
Total Higher Education	2,430.35
Health and Human Services	
301 ND Department of Health	365.00
305 Tobacco Prevention and Control Committee	8.00
313 Veterans Home	120.72
316 Indian Affairs Commission	5.00
321 Department of Veterans Affairs	9.00
325 Department of Human Services	2,211.08
360 Protection and Advocacy Project	27.50
380 Job Service North Dakota	237.76
Total Health and Human Services	2,984.06

2015-17 Legislatively Authorized FTE

Regulatory

401 Office of the Insurance Commissioner	49.50
405 Industrial Commission	121.75
406 Office of the Labor Commissioner	15.00
408 Public Service Commission	46.00
412 Aeronautics Commission	7.00
413 Dept. of Banking and Financial Institutions	30.00
414 Securities Department	9.00
471 Bank of North Dakota	181.50
473 North Dakota Housing Finance Agency	46.00
475 North Dakota Mill and Elevator Association	147.00
485 Workforce Safety and Insurance	260.14
Total Regulatory	912.89

Public Safety

504 Highway Patrol	215.00
530 Department of Corrections and Rehabilitation	836.29
540 Office of the Adjutant General	234.00
Total Public Safety	1,285.29

Agriculture and Economic Development

601 Department of Commerce	69.40
602 North Dakota Department of Agriculture	77.00
616 State Seed Department	0.00
627 Upper Great Plains Transportation Institute	54.98
628 Branch Research Centers	113.94
630 NDSU Extension Service	263.91
638 Northern Crops Institute	12.00
640 NDSU Main Research Station	353.85
649 Agronomy Seed Farm	3.00
665 ND State Fair	0.00
670 ND Racing Commission	2.00
Total Agriculture and Economic Development	950.08

Natural Resources

701 State Historical Society \1	78.00
709 Council on the Arts	5.00
720 Game and Fish Department	163.00
750 Department of Parks and Recreation	66.00
770 State Water Commission	97.00
Total Natural Resources	409.00

Transportation

801 Department of Transportation	1,080.50

Grand Total FTE	**11,821.88**

NOTES:

\1 For the 2015-17 biennium, the Legislature approved the executive recommendation to transfer 7.0

Office of Management and Budget
Revenue and Expenditure Accounts

1/29/2016

411000	**Property Tax**
411005	General Property Tax
412000	**General Sales and Use Tax**
412005	City Sales Tax
412010	Sales & Use Tax
412015	County Sales Tax
413000	**Selective Sales and Use Tax**
413005	Aviation Fuel Tax
413010	Beer Tax
413015	Cigarette Tax
413020	Cigars, Snuff, & Tobacco Tax
413025	Liquor Tax
413030	Micro Brewers Tax
413035	Motor Fuel Tax
413040	Motor Vehicle Excise Tax
413045	Rev From Hwy Tax Distribution
413050	Special Fuels Tax
413055	Lewis & Clark Hotel Sales Tax
413060	Alcohol Taxes
413065	Gas Tax Admin. Tsfr
414000	**Natural Resources**
414005	Coal Conv. Fac. Tax
414010	Coal Severance Tax
414015	Oil & Gas Production Tax
414020	Oil Extraction Tax
414025	P & I Oil & Gas Prod. Tax
414030	P & I Oil Extraction Tax
415000	**Income Taxes**
415005	Financial Institution Tax
415015	Income Tax - Corp.
415020	Income Tax-Individual-Fidic
415025	Surtax - Corp.
415030	Surtax - Individual
415035	Business Privilege Tax
416000	**Gross Receipts-Business Tax**
416005	Airlines Tax
416020	Construction Contractors Tax
416025	Electrical Franchise Tax-Annua
416030	Gaming Tax
416035	Insurance Premium Tax
416040	Performing Rights Tax
416055	Telecommunication Tax
416060	Provider Assessment Tax
416065	Horse Racing Tax
416070	Horse Racing Revenue
417000	**Estate Gift Tax**
417005	Estate-Inheritance
418000	**Other Taxes**
418020	Unsatisfied Judgment Fee
418025	Unsatisfied Judgment Tax
420000	**Business**
420005	Aerial Spray Licensing
420010	Aircraft Registration
420015	Airmen Registration
420020	Ambulance Ser. Lic. Fees
420025	Anhydrous Ammonia License
420030	Anti-Freeze
420035	A-P Prog. Const. Permits
420040	Apiary License
420045	Approved Equip. Load Lim.
420050	Auction Market
420055	Auctioneer
420060	Beekeepers
420065	Beer - Retail
420070	Beer - Wholesale
420075	Beverage Registration
420080	Brand Inspection
420085	Brand Recording
420090	Brd Of Animal Health Tags
420095	Cigar-Cig., Snuff Lic.
420100	Coal Exploration Fees
420105	Coin Oper. Amusement Mch.
420110	Collection Agency Lic.
420115	Comm. Feed Reg. & Tonnage
420120	Supervisions Fees
420125	Creamery-Creamery State Lic.
420130	Easements-Test Holes-Right Of
420135	Electrolysis Lic.
420140	Employment Agency
420145	Estray
420150	Fair Board Licenses
420155	Fertilizer Regist&Tonnage
420160	Fireworks Lic Wholesale & Reta
420165	Gaming License
420170	Grain Storehouse Lic.
420175	Registration Fees
420180	Icc Plate
420185	Insurance Agents Fees
420190	Insurance Fees
420195	Law Enforce Trng Academy Fee
420200	Liquor - Retail
420205	Liquor - Wholesale
420210	Livestock Dealers
420215	Livestock Medicines
420220	Micro Brewers Lic.
420225	Milk - Cream Testers Lic.
420230	Misc. License/Fees
420235	Non-Traditional Livestock Lice
420240	Nursery Lic.
420245	Oil Gas Mineral Brokers
420250	Overload Fees
420255	Pesticide Registration
420260	Plant Siting Fees
420265	Potato Deal. Lic. - Wholesale
420270	Poultry Fees
420275	Pro-Rata Fee - Lieu Mi. Tax
420280	Public Transportation Fee
420285	Radiation Health Permit
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
420335	Mortgage Loan Originator
420340	Ssrs- Dot
420345	Trade School Permits
420350	Tran. Merchants Lic.
420355	Tran. Merchants-Cash In Lieu O
420360	Veterinarian
420365	Vets Cemetery Plates
420370	Water Rights Filling Fee
420375	Well Drilling Permits
420380	Wool Dealers
420385	Continuation Fee
420390	New & Used Dealer Fees
420395	Lottery License Fees
420400	Lottery Application Fee
420405	Lottery Credit Check Fee
420410	Unclaimed Lottery Prizes
420415	Lottery Proceeds
420420	Renewal License Fee
420425	Lottery Subscription
420430	Background Checks
420435	Alcohol License Fees
420440	Geophysical Permits
420445	GEO Thermal Permits-Commercial
420450	FBI Service Background Checks
420455	FBI Background – Volunteers
420460	Pre-Pd Wireless Emerg 911 Fees
420470	GEO Thermal Permits-Residentia
420475	PSI Fees
420480	Travel Permits
420485	Interstate Compact Fees
420490	Scram Fees
420495	Misc Correctional Fees
420500	GPS Fees
420505	Polygraph Fees
421000	**Non Business**
421005	Aircraft Crop Spraying
421010	Drivers License
421015	Game & Fish Advance Fees
421020	Game & Fish Collectors Stamp
421025	Game & Fish-Fishing Licenses
421030	Game & Fish-Hunting Licenses
421035	Game & Fish-Lottery
421040	Game & Fish-Other Licenses
421045	Handicapped Parking Fee
421050	Motorboat License Fees
421055	Sale Of Check-Lic Fee
421060	Wastewater Oper Cert. Fee
421065	Wildlife Habitat Stamp
421070	PLI Sportsmen Habitat Stamp
421075	Motor Vehicle Refunds
421500	**Non-Business-Commodity Assessments**
421505	Barley Assessments
421510	Bean Assessments
421515	Beef Assessments-National
421520	Butterfat Assessments
421525	Chickpeas Assessments
421530	Corn Assessment
421535	Crambe Assessments
421540	Dry Green Peas Assessments
421545	Dry Yellow Peas Assessments
421550	Feed Peas Assessments
421555	Flax Assessments
421560	Flax Tax Assessments
421565	Lentils Assessments
421570	Lupins Assessments
421575	Milk Volume Assessments
421580	Potato Cwt Assessments
421585	Rapeseed Assessments
421590	Safflower Assessments
421595	Soybean Assessments
421600	Sunflower Assessments
421605	Turkey Assessments
421610	Wheat Tax Assessments
421615	Ethanol Assessments
421620	Fava Beans Assessments
421675	Beef Assessments - State
430000	**Intergovernmental Grants/Contrib.**
430005	DPI Food Nutrition Revenue
430010	Ebt Food Stamp Revenue
430015	Federal Disaster Assistance
430020	Grant/Contrib From Pol. Sub
430025	Indirect Cost Recoveries
430030	Intergov Service Fund Revenue
430035	Motor Pool Vehicle Replacement
430040	Revenue From Fed Government
431000	**Intergovernmental Sales or Services**
431005	Revenue From Counties
431010	Revenue From Cities
431015	Rev From Other Political Subs
432000	**Intergovernmental Reimbursement**
432005	Reimbursement From Other State
434030	Assigned Veh Depr Rev
434034	Motor Pool Veh Depr Rev
441000	**Fines-Forfeitures-Escheat**
441005	Court Administrator's Fees
441010	Displaced Homemakers
441015	Fines-Forfeitures-Escheat
441035	Indigent Civil Legal Services
441040	Modify An Order Fee
441045	Sale Of Confiscated Property
441050	Confiscated Property Refunds
441055	Indigent Defense
441060	Municipal Court Transfers
441065	Indigent Application Fee
441070	Indigent Defense Facility Fee
441075	Restitution Collection
442000	**Cash/Investment Earnings**
442005	Accrued Interest Receivable
442020	Gain on Sale of Investment/Sec
442025	Interest Income
442030	Net Apprec/Dep in Mkt Value
442040	Interest On Investment
442045	Loss on Sale of Investments
442050	RIO-Penalty on Late Filing
442055	Interest on Late Filing
442060	Interest on Prior Year Contrib

442065	Miscellaneous Income
442090	Securities Lending Income
443000	**Contributions and Private Grants**
443005	Donations
443010	Grant/Contrib--Non-Profit/Priv
443015	Non-Game Contributions
443020	Waterbank Grants
444000	**Operating Profits**
444005	Bank of North Dakota Profits
444010	ND Mill Profits
445000	**Bonds**
445005	Water Commission Bonds
446000	**Special Assessments**
446005	Bonding Fund Clm. Coll.
446010	Other Bonds-Notes-Deben.
446015	Tfr Int On Assess Reinst.
462000	**Other Charges for Services/Sales**
462010	Auxiliary Service Fee
462025	Training
462050	Equip Usage Charges
462065	From Hospital Store Profits
462095	Misc Sales-Concessions
462115	Postage
462135	Resale-Special Orders
462140	Sale Meals-Prepared Food
462145	Sale Of Agriculture Products
462150	Sale Of Fish
462155	Sale Of Mfg Products
462160	Sale Of Road Materials
462170	Transcripts
462180	Fossil Restoration
462185	Pharmacy Co-Payments
463000	**General Government**
463005	Computer Service
463007	Copier Revenue
463009	Court Filing Fees
463011	Fire Marshall Services
463013	Fraud Audits
463015	Juvenile Court Reinvest.
463017	Legal Svc-General Government
463019	Microfilm Service
463021	Misc. Sales And Services
463023	Political Subdivision Audits
463025	Report Reviews
463027	Revenue Cent. Duplicating
463029	Sale Of Publications
463031	State Agency Audits
464000	**Regulatory**
464005	Coal Mining Fees
464010	Commissions
464015	Disc. Cost Reimb.
464020	Examiner Fees
464025	Final Cert Fees - Field
464030	Fire & Tornado Loss Collection
464035	Fire & Tornado Pre. Coll.
464040	Game & Fish License-Bonding Fe
464045	Grain Inspection Fees
464050	Health Fac. Licensing Fees
464055	Inspection Fees-Not Classified
464060	Lawyer Discipline
464065	Motor Vehicle Inspection Fee
464070	New Jobs Application Fees
464075	Oil Inspection Fees
464080	Potato Inspection Fees
464085	Potato Seed Cert Fees
464090	Potato Seedstocks
464095	Public Utility Filing Fee
464100	Scale Inspection Fees
464105	Seed Certification Fees
464110	Utility Valuation Reimb.
464115	Vehicle Escort Fee
464120	Credit Sales Assessment
464130	Hobby Boiler License Fees
464135	PSC Prepaid Application Fees
464140	Physician Discipline-BME
465000	**Health**
465005	AFDC Collections
465010	Care & Treatment - Medical Ass
465015	Care & Treatment - Medicare
465020	Care & Treatment - Psychiatric
465025	Care & Treatment - U.S. Indian
465030	Care&Treat-Blue Cross
465035	Care&Treat-Char&Penal Inst
465040	Care&Treat-Not Classified
465045	Child Support Collections
465050	Laboratory Analysis Fees
465055	Marriage License Fees
465060	Med. Assist. Collections
465065	Patient Fees Mh & Hs Centers
465070	Vital Records - Service Fees
465075	Water Sample Analysis Fee
466000	**Education**
466005	Admissions
466010	Brailling Services
466015	Student Fees
466020	Reciprocity Payments
467000	**Culture and Recreation**
467005	Fees - Book Library
467010	Park Service Permits-User Fees
467015	State Fair Revenues
472000	**Leases, Rents, and Royalties**
472005	Lease-Rental Of Equipment
472010	Lease-Rental Of Land
472015	Lease-Rental Of Rooms-Bldgs
472020	Mineral Lease Royalties
472025	Mineral Royalties
472030	Rent Of Buildings
472035	Rental Telephone Collections
473000	**Miscellaneous General Revenue**
473005	Cancelled Checks
473010	Deposit Of Uncleared Coll
473015	Insurance Recoveries

473020	Investment-Principal
473025	Misc Refunds
473027	Petty Cash Deposits
473030	Miscellaneous General Revenue
473035	Other Reimb. - Jury Pay, Etc.
473040	Payroll - Assign.-Garnish.
473045	Payroll - Deferred Comp.
473050	Payroll - Employees Receivable
473055	Payroll - Federal Tax-Fica
473060	Payroll - Fica
473065	Payroll - Health Insurance
473070	Payroll - Medicare/Eic
473075	Payroll - Oasis
473080	Payroll - Pers Retirement
473085	Payroll - State Tax
473090	Payroll - State Unemployment
473095	Payroll - Tfr-Retirement
473100	Payroll - U.S. Savings Bond
473105	Payroll- Other Deductions
473110	Payroll Suspense
473115	Pre-Payment To NDPERS
473120	Refund Of Prior Bienn Expen
473125	Revenue Prior Biennium
473130	Section 125 Fees
473135	Void Warrant - Prior Biennium
474000	**Program Income**
474005	Conference Registration Fees
474010	OMB ONLY JP P-Card Rebate
474015	Fees Paid To Collection Agency
474025	Game & Fish
474030	Highway Damage Claims
474035	Misc. Program Revenue
474040	OMB ONLY Refund of JP P-Card Rebate
474045	Misc. Unclassified Revenue
474050	Health Premiums
474055	Life Premiums
474060	PERS-EAP Premiums
474065	PERS-Dental Premiums
474070	Vision Premiums
474075	LTC Premiums
474080	Administrative Fee
475000	**Sale of Investments**
475005	Revenue From Sale Of Invest
476000	**Loan Related Revenues**
476005	Interest Income From Loans
476010	Loans
476015	Receipt Of Loan Principal Pymt
477000	**Tobacco Settlement Fund**
477005	Tobacco Settlement Funds
480000	**Other Misc Revenue**
480025	Additions to Perm & Term Endow
480030	Extraordinary Items
480035	Special Item
481000	**Sale of Capital Assets**
481005	Gain(Loss) Disposal Cap Asset
481010	Sale Of Capital Asset-Surplus
481015	Sale Of Capitalized Asset
481020	Sale Of Land & Bldgs
481025	Sale-Purch Dept Only
482000	**Sale of Non-Capital Assets**
482002	Sale - Leg. Furniture
482004	Sale Of Noncapital Asset
482006	Sale Of Noncapital Asset-Surpl
482008	Sale Of Salvage & Scrap
490000	**In State Transfers**
490001	Tsfr Fm General Fund
490002	Tsfr Fm Federal Fund
490200	Tsfr Fm Highway Fund
490201	Tsfr Fm Vehicle Fund
490202	Tsfr Fm Abandoned Vehicle Fund
490203	Tsfr Fm Surplus Property Fund
490204	Tsfr Fm Asset Forfeiture Fund
490205	Tsfr Fm Motorcycle Safety Fund
490206	Tsfr Fm Land Comm. Fund
490207	Tsfr Fm Teachers Retirement Fu
490208	Tsfr Fm Soybean Council Fund
490209	Tsfr Fm Unsat. Judgment Fund
490210	Tsfr Fm State Bonding Fund
490211	Tsfr Fm Fire & Tornado Fund
490212	Tsfr Fm State Conference Fund
490213	Tsfr Fm Workmens Comp. Fund
490214	Tsfr Fr Natl Guard Emerg. Fund
490215	Tsfr Fm CSCC Fund
490216	Tsfr Fm Non-Game Wildlife Fund
490217	Trsfr Fm Dealer Enforcement
490218	Tsfr Fm DOT Bond Fund
490219	Tsfr Fm Milk Marketing Fund
490220	Tsfr Fm Spud Fund
490221	Tsfr Fm Turkey Fund
490222	Tsfr Fm Game & Fish Fund
490223	Tsfr Fm Honey Promo. Fund
490224	Tsfr Fm Ag Products Utilizatio
490225	Tsfr Fm State Infrastructure B
490226	Tsfr Fm Agronomy Seed Fund
490227	Tsfr Fm Dry Pea and Lentil Fun
490228	Tsfr Fm Wheat Comm. Fund
490229	Tsfr Fm Beef Comm. Fund
490230	Tsfr Fm ND Centennial Fund
490231	Tsfr Fm Barley Growers Check-O
490232	Tsfr Fm Public Trans.
490233	Tsfr Fm Petroleum Release Fund
490234	Tsfr Fm Adult Basic & Sec Ed.
490235	Tsfr Fm Displaced Hmakers Fund
490237	Tsfr Fm Indigent Service Fund
490238	Tsfr Fm Coal Develop. Fund
490239	Tsfr Fm Ins. Reg. Trust Fund
490240	Tsfr Fm Ins. Tax Dist. Fund
490241	Tsfr Fm Edible Bean Fund
490242	Tsfr From Banking Reg Fund
490243	Tsfr Fm Renewable Energy Dev
490244	Tsfr Fm Investor Ed & Tech
490245	Tsfr Fm Sunflower Council Fund
490246	Tsfr Fm State Auditor's Fund
490247	Tsfr Fm Oil & Gas Research Fund
490248	Tsfr Fm PSC Valuation Revol. F
490249	Tsfr Fm Surface Mine & Rec. Fu

490250	Tsfr Fm Attorney Gen Refund Fu
490251	Tsfr Fm Capital Grds Planning
490252	Tsfr Fm Arts & Hum. Ed. Fund
490253	Tsfr Fm Histor Impact Emer Fun
490255	Tsfr Fm Wetlands Replace Fund
490258	Tsfr Fm St Lab Contract Ser Fu
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
490284	Tsft Fm Internship Fund
490288	Tsfr Fm Risk Management Fund
490292	Transfer from Lottery Fund
490294	Tsfr Fm ND Outdoor Heritage Fu
490297	Transfer from Bio Mass Incen
490300	Tsfr Fm PowerSchool Fund
490301	Tsfr Fm DOI Dept. Fund
490302	Tsfr Fm Sec. Of State Fund
490303	Tsfr Fm Treasurers Special Fun
490304	Tsfr Fm Gov. Spec. Fund
490305	Tsfr Fm Indust. Comm. Fund
490306	Tsfr Fm Year Of The Family Fun
490307	Tsfr Fm Vet. Med. Exam Fund
490308	Tsfr Fm Ag. Dept Fund
490309	Tsfr Fm Dairy Prod. Promo. Fun
490310	Tsfr Fm Geo. Survey Fund
490311	Tsfr Fm Toxicology Fund
490312	Tsfr Fm Supreme Court Fund
490313	Tsfr Fm Ehpl Admin. Fund
490314	Tsfr Fm Lignite Research Fund
490315	Tsfr Fm ND Health Care Trust F
490316	Tsfr Fm Comm Health Trust Fund
490317	Tsfr Fm Oil & Gas Res. Data Fu
490318	Tsfr Fm Indian Affairs Fund
490319	Tsfr Fm Central Pers. Fund
490320	Tsfr Fm Labor Dept Fund
490322	Tsfr Fm Atty General Fund
490323	Tsfr Fm Cntrl. Grass Ex. Stati
490324	Tsfr Fm Aeronautics Comm Fund
490326	Tsfr Fm Forest Svc Fund
490327	Tsfr Fm ST. Hist. Rev. Fund
490328	Tsfr Fm Jud. Cond. Comm.
490329	Tsfr Fm Seed Dept Fund
490330	Tsfr Fm Econ Dev. Comm. Fund
490332	Tsfr Fm Hettinger Exp. Fund
490333	Tsfr Fm Langdon Exp. Fund
490334	Tsfr Fm Land Rec. Res. Ctr. Fu
490335	Tsfr Fm North Cent. Exp. Fund
490336	Tsfr Fm Williston Exp. Fund
490337	Tsfr Fm Carrington Exp. Fund
490339	Tsfr Fm Horse Racing Comm.
490340	Tsfr Fm University System
490341	Tsfr Fm UND Fund
490342	Tsfr Fm Comm Service Fund
490343	Tsfr Fm Med. Center Fund
490344	Tsfr Fm NDSU Fund
490345	Tsfr Fm NDSU-Bottineau Fund
490346	Tsfr Fm School Of Forestry Fun
490347	Tsfr Fm NDSCS Fund
490348	Tsfr Fm Dickinson State Univ.
490349	Tsfr Fm Mayville State Univ.
490350	Tsfr Fm Minot State Univ.
490351	Tsfr Fm Valley City State Univ
490352	Tsfr Fm Transp. Insti.
490353	Tsfr Fm School for the Deaf
490354	Tsfr Fm School for Blind Fund
490357	Tsfr Fm Extension Div. Fund
490358	Tsfr Fm Main Exp. Fund
490359	Tsfr Fm Dickinson Exp. Fund
490360	Tsfr Fm Human Service Fund
490361	Tsfr Fm State Hosp. Fund
490362	Tsfr Fm Job Srvc Operating
490365	Tsfr Fm Pen Indus. Fund
490366	Tsfr Fm Pen. Land Replce. Fund
490367	Tsfr Fm Aero. Comm. Fund
490368	Tsfr Fm Vets Aid Fund
490369	Tsfr Fm Aero. Constr. Fund
490370	Tsfr Fm Health & Lab Fund
490371	Tsfr Fm Wastewater Oper. Fund
490373	Tsfr Fm Radio Comm. Fund
490374	Tsfr Fm Water Contract Fund
490375	Tsfr Fm Emerg. Mgmt Fund
490376	Tsfr Fm Envir & Rangeland Fund
490377	Tsfr Fm Nat Bd Certification
490378	Tsfr Fm JS Civil Def. Fund
490379	Tsfr Fm State Pen. Fund
490380	Tsfr Fm Soldiers Home Fund
490381	Tsfr Fm Long-Term Care Loan Fu
490382	Tsfr Fm ND Research Fund
490383	Tsfr Fm Natl Guard Fund
490384	Tsfr Fm State Tax Dept. Fund
490385	Tsfr Fm Natl Grd Mil. Grnds Fu
490387	Tsfr Fm BSC Fund
490388	Tsfr Fm UND-Lake Region
490389	Tsfr Fm UND-Williston
490390	Tsfr Fm Library Comm Fund
490391	Tsfr Fm Public Inst. Fund
490392	Tsfr Fm Ins. Recovery Fund
490393	Tsfr Fm Voc. Ed. Fund
490394	Tsfr Fm Habitat Restoration
490395	Tsfr Fm Water Use Fund
490396	Tsfr Fm Solid Waste Mgmt
490397	Tsfr Fm Water Comm Fund
490398	Tsfr Fm Parks & Rec. Fund
490399	Tsfr Fm Arts & Hum. Fund
490400	Tsfr Fm Highway Tax Dist. Fund
490401	Tsfr Fm State Aid Fund
490402	Tsfr Fm Sales & Use Tax Fund
490403	Tsfr Fm Motor Fuel Cash Bond
490404	Tsfr Fm Indus. Rev. Bond Fund
490406	Tsfr Fm Drivers Lic. Trust Fun
490407	Tsfr Fm Tobacco Settlement Tru
490408	Tsfr Fm Edutech Fund
490409	Tsfr Fm Insur. Dept Collection
490410	Tsfr Fm Vets Postwar Trust
490412	Tsfr Fm Coal Sev. Tax Dist.
490413	Tsfr Fm Air Transp. Fund
490415	Tsfr Fm Hist. Soc. Gift & Req.
490416	Tsfr Fm Fed Tax Replacement

490417	Tsfr Fm Judges Retirement Fund
490418	Tsfr Fm Aban. & Unclaim. Prope
490419	Tsfr Fm Childrens Trust Fund
490420	Tsfr Fm Cig. Tax Dist. Fund
490421	Tsfr Fm Gas Tax Collect. & Ref
490422	Tsfr Fm Aviation Tax Coll. & R
490423	Tsfr Fm Corp. Income Reserve
490424	Tsfr Fm Income Tax Suspense
490425	Tsfr Fm Ind. Incom Reserve
490426	Tsfr Fm Sp Fuel Tax Coll. & Re
490427	Tsfr Fm Oil & Gas Prod. Dist.
490428	Tsfr Fm Motor Vehicle Reg. Dis
490429	Tsfr Fm Bus. Priv. Reserve
490430	Tsfr Fm State Taxes Dis. Fund
490431	Tsfr Fm Trans. Line Tax Dis. F
490432	Tsfr Fm Permanent Oil Tax Trus
490433	Tsfr Fm Natl Grd Trng & Fac.
490434	Tsfr Fm City Lodging Tax
490435	Tsfr Fm City Sales Tax Susp.
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.
490449	Tsfr Fm Rail Safety Fund
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 Srvcs
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
Revenue and Expenditure Accounts

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
- 512015 Oil Patch Add On

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
- 532010 Security Supplies
- 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
532155	Breast Pumps
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
535095	Firewood Purchases
535100	Bait Purchases
535105	Ice Purchases
535110	Hay Purchases
535115	Marina Supplies
535120	Camping Supplies
535125	Souvenir Purchases
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
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
602075	Data Services - Taxable
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
611045	Leg. Reportable-Training
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
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	Missle Rd Costs
621195	Indirect Cost Distribution-Rea
621200	Indirect Cost Recovery
621201	Equip Use Hwy Owned Offset
621202	Missle 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
621850	Leg Reportable-Service Awards
621855	Prepaid Wireless 911 Services
621860	Lottery-Points for Prizes
621865	Investment Expenses
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/Medical 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
632020	Donated Vaccines
671000	**Non Operating Expenses (Budget)**
671005	Job Service Priors
671007	Unallocated CA
671010	Memo Indirect Cost Distribution
671015	Memo Indirect Cost Recovery
671019	In-Kind / Local Match
682000	**Land and Buildings (Budget)**
682015	Building Construction - New
682070	Land Purchases
682090	Right Of Way Land Purchases
682110	Right Of Way Payments
682115	Right of Way Damage Claims
682120	Administrative Settlements
683000	**Other Capital Payments (Budget)**
683005	Billboard Control
683010	Bond Interest Pymts
683015	Bond Principal Pymts
683020	Construction In Progress
683025	Contractor Payments - Highways
683030	Contractor Payments - Water Re
683035	Depreciation Expense
683040	Improve Non-State Owned Prop
683045	Misc. Special Projects
683050	Oil Storage Tanks
683055	Special Assessment Taxes
683060	In Lieu of Real Estate
683105	Easements $5000 and Over
684000	**Extraordinary Repairs/Deferred Maintenance (Budget)**
684010	Misc Land Improvements
684025	Building Exterior Repairs
684030	Mechanical/Electrical Repair
684035	Interior Repairs
684040	Structural Repairs
684045	Paving and Area Lighting
684050	Utilities/Infrastructure
691000	**Equipment $5000 and Over (Budget)**
691005	Office Equipment Over $5000
691030	Lab Equipment Over $5000
691035	Other Equipment Over $5000
692000	**Motor Vehicles (Budget)**
692005	Passenger Vehicles
692010	Other Motor Vehicles
692025	Major Hwy Maintenance Equip
692030	Hwy Minor & Shop Equip>$4,999
693000	**IT Equip/Software Over $5000 (Budget)**
693010	IT Equipment Over $5000
693030	IT Equip/Software Over $5000
712000	**Grants, Benefits & Claims (Budget)**
712005	Fire Losses
712010	Bonding Claim Losses
712015	Judgments
712020	Extended Coverage Losses
712025	Indirect Costs
712030	Grants To Individuals
712035	Ebt Food Stamp Expenditures
712040	Pub/Priv Pur Client Ser
712045	Wiche Grants
712050	Grants To Associations
712055	Grants To Reg. Planning Cncl.
712060	Grants To Soil Cons. Districts
712065	Grants To Libraries
712070	Grants To State Colleges
712075	Grants To School District
712080	Grants To Private & Non-State
712085	Grants To Water Resource Distr
712090	Tribal Grant
712095	Cap Grant
712100	Grants To Multi Sp Ed Brd
712105	Grants To Cities
712110	Grants To MRI
712115	Grants To Counties
712120	Grants To Health Units
712125	Grants To Local Health Units
712130	Grants To District Health Unit
712135	Grants To Townships
712140	Grants To Ethanol Plants
712145	Grants To Fire Districts
712150	Grants To Park Districts
712155	Grants To Reg. Health Cncl
712160	National Guard Rentals
712165	Homestead Tax Credit
712170	St. Tuition-I & I
712175	St. Tuition-Fines & Pen.
712180	Misc. Grants
712185	State Public Trans Grants
712190	Job Svc Tfr Prog Costs
712195	Grants To Non-Public Entities
712200	Serv & Coop Agreement Counties
712210	Grain Elev Insolvency Pymts
712215	Disabled Veterans Credit
712220	Domestic Violence Centers
712225	DP3 - Payments
713000	**Tax Dist to Government Units (Budget)**
713005	Aid To Twhshps Highway Counties
713010	Hwy Tax Dist. To Counties
713015	Hwy Tax Dist. - Cities
713016	Hwy Tax Dist - Tribal
713020	Hwy Tax Dist-Hwy Dept
713025	Airline Tax Dist.
713030	Cigarette Tax To Cities
713035	Aeronautics Dist. To Counties

713040	City Sales Tax To Cities
713045	City Occupancy Tax To Cities
713050	City Lodg. & Restr. Tax To Cit
713055	Gaming Tax Distribution
713060	Fire Ins. Tax Dist.
713065	Oil & Gas Tax To Counties
713066	Oil & Gas Tax - Tribal
713070	Oil & Gas Tax To Cities
713075	Coal Sev. Tax Dist.-Counties
713076	Coal Sev. Tax Dist.-Cities
713077	Coal Sev. Tax Dist.-Schools
713080	Coal Conversion To Counties
713081	Coal Conversion To Cities
713082	Coal Conversion to Schools
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
713110	Minerals Management Tax
713115	Senior Mill Levy Match
713120	City Motor Vehicle Rental Tax
713125	Electric Gen & Transmission
713130	Sales Tax to Counties
713135	State-Property Tax to Counties
714000	**Refunds (Budget)**
714005	Adv. Fee Refunds - Game & Fish
714010	Aviation Fuel Tax Refunds
714015	Bean Tax Refunds
714020	Brand Inspection Refund
714025	Brand Recording Refund
714030	Business Priv Tax Refund
714035	Chickpeas Refunds
714040	Cigarette Tax Refund
714045	Confiscated Property Refunds
714050	Corn Assessment Refund
714055	Corporation Tax Refund
714060	Crambe Seed Refund
714065	Drivers License Fee Refund
714070	Dry Green Peas Refunds
714075	Dry Yellow Peas Refunds
714080	Estray Refund
714085	Feed Peas Refunds
714090	Financial Institution Refund
714095	Fishing License Refund - Game
714100	Flax Seed Refund
714105	Game & Fish Lottery Refunds
714110	Hunting License Refund - Game
714115	Ind Surtax Refund
714120	Individual Tax Refund
714125	Inheritance Tax Refund
714130	Lentils Refunds
714135	Lupins Refunds
714140	Misc Wildlife Refunds
714145	Motor Fuel Tax Refunds
714150	Motor Vehicle Lic Fee Refund
714155	Motor Vehicle Sales Tax Refund
714160	Other License Refund - Game &
714165	Other Tax Refunds
714170	Pull Tab Excise Refund
714175	Rapeseed Refund
714180	Regular Fuel Tax Refund
714185	Safflower Seed Refund
714190	Sale Of Publications Refunds
714195	Sales Tax Refunds
714200	Sales Tax/Mtr Fuels Bond Refun
714205	Soybean Tax Refund
714210	Special Fuels Tax Refund
714215	Sunflower Seed Refund
714220	Telecommunication Tax Refund
714225	Tobacco Tax Refund
714230	Wheat Tax Refund
714235	Corn Assessment Partial Refund
714250	Barley Assessments Refunds
714255	Siting Process Exp Refund
714260	Potato Assessments Refunds
714270	Utility Valuation Exp Refunds
714280	Fava Beans Refunds
714285	Beef Checkoff Refunds - State
722000	**Transfers Out (Budget)**
722001	Tsfr To General Fund
722002	Tsfr To Federal Fund
722005	Intertransfer
722010	Intrafund Transfer
722082	Intrafund Transfer To Pc Fund
722200	Tsfr To Highway Fund
722202	Tsfr To Abandoned Vehicle Fund
722203	Tsfr To Surplus Prorp. Fund
722204	Tsfr To Asset Forfeiture Fund
722205	Tsfr To Motorcycle Safety Fund
722206	Tsfr To Land Comm. Fund
722207	Tsfr To Teachers Retirement Fu
722208	Tsfr To Soybean Council Fund
722209	Tsfr To Unsat. Judgment Fund
722210	Tsfr To State Bonding Fund
722211	Tsfr To Fire & Tornado Fund
722212	Tsfr To State Conference Fund
722213	Tsfr To Workmens Comp. Fund
722214	Tsfr To Nat. Guard Emerg. Fund
722215	Tsfr To CSCC Fund
722216	Tsfr To Non-Game Wildlife Fund
722217	Tsfr To Dealer Enforcement
722218	Tsfr To DOT Bond Fund
722219	Tsfr To Milk Marketing Fund
722220	Tsfr To Spud Fund
722221	Tsfr To Turkey Fund
722222	Tsfr To Game & Fish Fund
722223	Tsfr To Honey Promo. Fund
722224	Tsfr To Ag Products
722225	Tsfr To State Infrastructure B
722226	Tsfr To Agronomy Seed Fund
722227	Tsfr To State Invest. Brd.
722228	Tsfr To Wheat Comm. Fund
722229	Tsfr To Beef Comm. Fund
722230	Tsfr To Special Roads Fund
722231	Tsfr To Barley Growers Check-O
722232	Tsfr To Public Trans. Fund
722233	Tsfr To Petroleum Release Comp
722234	Tsfr To Adult Basic & Sec Ed.
722235	Tsfr To Displaced Hmakers Fund
722236	Tsfr To Waterbank Fund
722238	Tsfr To Coal Develop. Fund

722239	Tsfr To Ins. Reg. Trust Fund
722241	Tsfr To Edible Bean Fund
722242	Tsfr To Financial Instit. Fund
722243	Tsfr To Renewable Energy Dev
722244	Tsfr To Investor Ed & Tech
722245	Tsfr To Sunflower Council Fund
722246	Tsfr To Auditors Oper.
722247	Tsfr to Oil & Gas Research
722248	Tsfr To PSC Valuation Revol. F
722249	Tsfr To Surface Mine & Rec. Fu
722250	Tsfr To Attorney Gen Refund Fu
722251	Tsfr To Cap.Grounds Plann Fund
722252	Tsfr To Arts & Hum. Ed. Fund
722253	Tsfr To Histor Impact Emer Fun
722258	Tsfr To State Lab Contract Ser
722260	Tsfr To Minor Use Pesticide Fu
722261	Tsfr To Snowmobile Fund
722265	Tsfr To State Parks Gift Fund
722267	Tsfr To Water Development Trus
722269	Tsfr To Ctrs of Research Excel
722274	Tsfr To Independent Study Fund
722284	Tsfr To Internship Fund
722285	Tsfr To Comp Gambling Preventi
722288	Tsfr To Risk Management Fund
722292	Tsfr to Lottery Operating Fund
722294	Tsfr to ND Outdoor Heritage
722299	Tsfr to Energy Conservation Fund
722300	Tsfr To Power School Fund
722301	Tsfr To Facilities Management
722303	Tsfr To Treasurers Special Fun
722304	Tsfr To Gov. Spec. Fund
722305	Tsfr To Ind. Comm. Fund
722306	Tsfr To Year Of The Family Fun
722307	Tsfr To Vet. Med. Exam Fund
722308	Tsfr To Ag. Dept Fund
722309	Tsfr To Dairy Prod. Promo. Fun
722310	Tsfr To Geo. Survey Fund
722311	Tsfr To Tox. Dept Fund
722312	Tsfr To Supreme Court Fund
722313	Tsfr To Ehpl Admin. Fund
722314	Tsfr To Lignite Research Fund
722315	Tsfr To ND Health Care Trust F
722316	Tsfr To Community Health Trust
722317	Tsfr To Oil & Gas Res. Data Fu
722318	Tsfr To Indian Affairs Alchol
722319	Tsfr To Cent. Pers Fund
722320	Tsfr To Labor Dept Fund
722322	Tsfr To Atty General Fund
722323	Tsfr To Cntrl. Grass Ex. Stati
722324	Tsfr To Aeronautics Comm Fund
722326	Tsfr To Forest Svc. Fund
722327	Tsfr To St. Hist. Rev. Fund
722328	Tsft To Jud. Cond. Comm.
722329	Tsfr To Seed Dept Fund
722330	Tsfr To Econ. Dev. Comm Fund
722332	Tsfr To Hettinger Exp. Fund
722333	Tsfr To Langdon Exp. Fund
722334	Tsfr To Land Rec. Res. Ctr. Fu
722335	Tsfr To North Cent. Exp. Fund
722336	Tsfr To Williston Exp. Fund
722337	Tsfr To Carrington Exp. Fund
722338	Tsfr To State Plan. Spec. Fund
722339	Tsfr To Horse Racing Comm.
722341	Tsfr To UND Fund
722342	Tsfr To Comm Service Fund
722343	Tsfr To Med. Center Fund
722344	Tsfr To NDSU Fund
722345	Tsfr To NDSU-Bottineau Fund
722346	Tsfr To School Of Forestry-See
722347	Tsfr To NDSCS Fund
722348	Tsfr To Dick. State Univ. Fund
722349	Tsfr To Mayville State Univ.
722350	Tsfr To Minot State Univ. Fund
722351	Tsfr To Valley City St. Univ.
722352	Tsfr To Transp. Inst.
722353	Tsfr To Deaf School Fund
722354	Tsfr To Blind School Fund
722357	Tsfr To Extension Div. Fund
722358	Tsfr To Main Exp. Fund
722359	Tsfr To Dickinson Exp. Fund
722360	Tsfr To Human Service Fund
722361	Tsfr To Highway Patrol. Fund
722362	Tsfr To Job Srvc Operating
722364	Tsfr To Indian Affairs Printin
722365	Tsfr To Pen Indus. Fund
722366	Tsfr To Pen. Land Replce. Fund
722367	Tsfr To Multi Jur. Drug Task
722368	Tsfr To Vets Aid Fund
722369	Tsfr To Aero. Constr. Fund
722370	Tsfr To Health & Lab Fund
722371	Tsfr To Wastewater Oper. Fund
722373	Tsfr To Radio Comm Fund
722374	Tsfr To Water Contract Fund
722375	Tsfr To Emerg. Mgmt Fund
722376	Tsfr To Envir & Rangeland Fund
722377	Tsfr To National Bd Certificat
722378	Tsfr To Hazardous Chem Fund
722379	Tsfr To State Pen. Fund
722380	Tsfr To Soldiers Home Fund
722381	Tsfr To Long-Term Care Loan Fu
722383	Tsfr To Natl Grd Fund
722384	Tsfr To State Tax Dept. Fund
722385	Tsfr To Natl Grd Mil. Grnds Fu
722387	Tsfr To Bsc Fund
722388	Tsfr To Und-Lake Region
722389	Tsfr To Und-Williston
722390	Tsfr To Library Comm Fund
722391	Tsfr To Public Inst. Fund
722392	Tsfr To Ins. Recovery Fund
722393	Tsfr To Voc. Ed. Fund
722394	Tsfr To Habitat Restoration
722395	Tsfr To Water Use Fund
722396	Tsfr To Solid Waste Mgmt Fund
722397	Tsfr To Water Comm Fund
722398	Tsfr To Parks & Rec. Fund
722399	Tsfr To Arts & Hum. Fund
722400	Tsfr To Highway Tax Dist. Fund
722402	Tsfr To Sales & Use Tax Deposi
722403	Tsfr To Motor Fuel Cash Bond D
722404	Tsfr To Indus. Rev. Bond Fund
722406	Tsfr To Drivers Lic. Trust Fun
722407	Tsfr To Tobacco Settlement Tru
722408	Tsfr To Edutech Fund
722409	Tsfr To Federal Environ Impact

722410	Tsfr To Vets Postwar Trust Fun
722412	Tsfr To Coal Sev. Tax Dist. Fu
722413	Tsfr To Air Transp. Fund
722415	Tsfr To Hist. Soc. Gift & Req.
722416	Tsfr To Fed Tax Replacement Fu
722417	Tsfr To Judges Retirement Fund
722418	Tsfr To Aban. & Unclaim. Prop.
722419	Tsfr To Childrens Trust Fund
722420	Tsfr To Cig. Tax Dist. Fund
722421	Tsfr To Gas Tax Collect. & Ref
722422	Tsfr To Aviation Tax Coll. & R
722423	Tsfr To Corp. Income Reserve
722424	Tsfr To Telecommunications Tax
722425	Tsfr To Ind. Income Reserve
722426	Tsfr To Sp Fuels Tax Coll. & R
722427	Tsfr To Oil & Gas Prod. Dist.
722428	Tsfr To Motor Vehicle Reg. Dis
722429	Tsfr To Bus. Priv. Reserve
722430	Tsfr To State Taxes Dis. Fund
722431	Tsfr To Trans. Line Tax Dis. F
722432	Tsfr To Permanent Oil Tax Trus
722433	Tsfr To Natl Grd Trng & Fac.
722434	Tsfr To City Lodging Tax
722435	Tsfr To City Sales Tax Susp.
722436	Tsfr To Sch Constr. Interest
722437	Tsfr To Sch. Constr. Prin.
722438	Tsfr To City Restur. & Lodging
722439	Tsfr To Contrib Refund Reserve
722440	Tsfr To State Tuition Fund
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
722449	Tsfr To Rail Safety Fund
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
722465	Tsfr to Revolving Loan Fund
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
722971	Tsfr To Rebuilders Fund-BND
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