

2020 MANUAL

INTERNET BUDGET ANALYSIS

IBARS

AND REPORTING SYSTEM

GUIDELINES FOR AGENCY BUDGET REQUEST PREPARATION

This document is designed to provide guidance and assist state agencies in preparing their agency budget requests using the IBARS program.

This manual replaces the BARS guidelines published in 2018.

If you have any questions, please contact your agency's budget analyst.



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2020 IBARS Manual

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Chapter One: Introduction

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

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

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

Budget Base

The general fund budget request for the 2021-23 biennium is limited to: 95 percent for ongoing base budgets less than \$5 million; 90 percent for ongoing base budgets between \$5 million - \$20 million; and 85 percent for ongoing base budgets greater than \$20 million of an agency's present general fund appropriation. Special funds will also be required to reprioritize 5 percent of the special fund appropriation. Adjustments will be made for one-time expenditures, such as capital improvements and phased-in programs. Each agency will be notified regarding its base budget limit.

General fund budget needs beyond the 95/90/85 percent amount can be prioritized and requested in an Optional Request. All requests for new FTE, regardless of funding source, must be prioritized and requested in an Optional Request. There are no limitations to requesting federal funds unless it is for a new FTE or the agency is notified otherwise. However, agencies are encouraged to analyze all programs regardless of funding source to find simpler or more cost-effective ways to operate.

Any requests for special funds beyond the base budget need to be entered using an optional change package. There are no limitations to requesting 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

All programs and expenditures will need to be analyzed and prioritized to ensure the budget remains structurally balanced. The 2021-23 budget process will require a greater emphasis on finding efficiencies, rethinking processes and collaboration between agencies.

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.

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 2019-21 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, 2020, 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, 2020. 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.

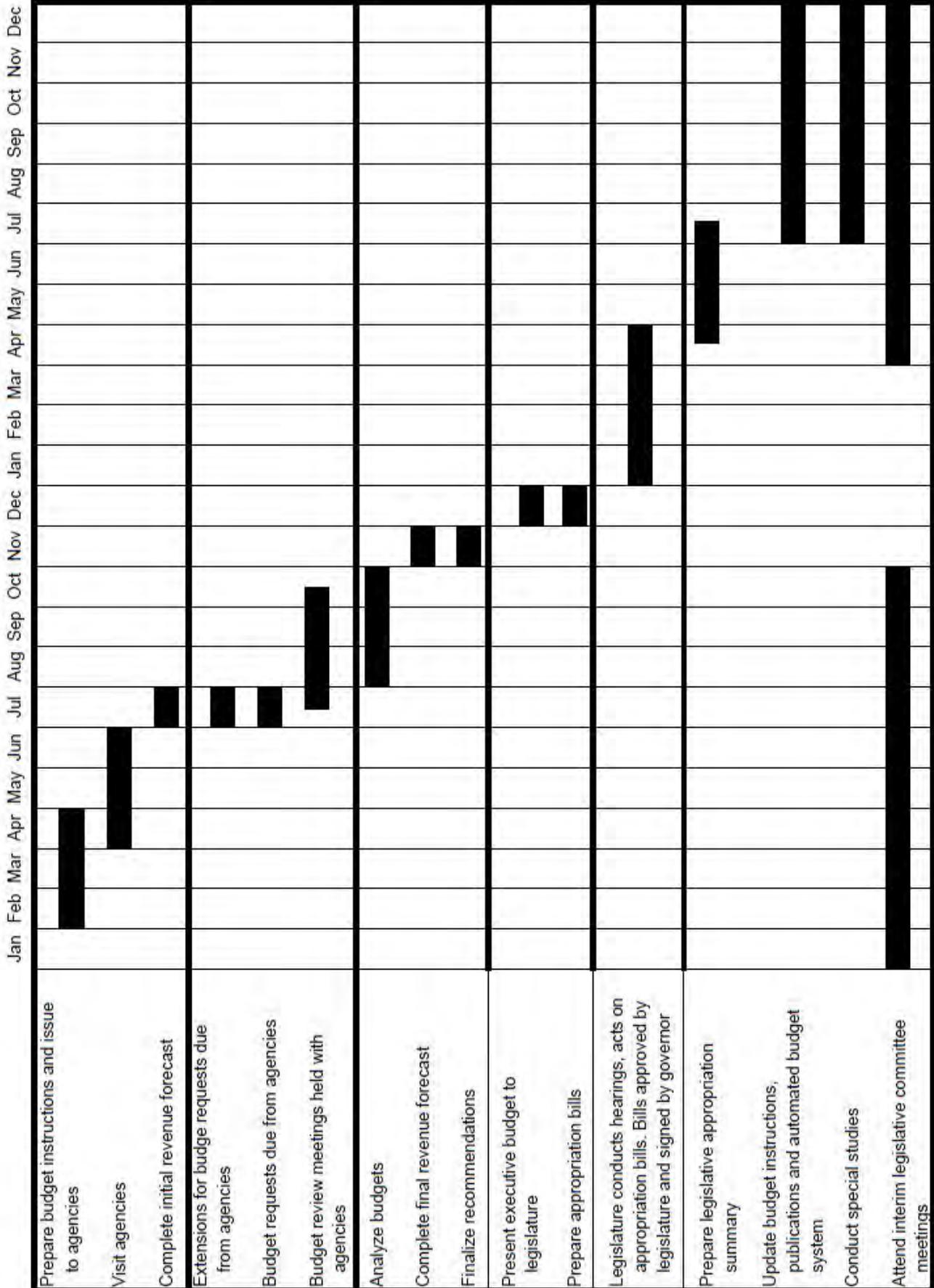
After the budget is submitted, a budget review meeting may be held for each agency, if requested. The meeting will include a representative from the Office of the Governor, the Office of Management and Budget director, the budget analyst, and a Legislative Council representative. After the meeting, analysis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

In August 2020 the first revenue forecast for the upcoming biennium is completed. In November 2020, the forecast is updated to reflect current economic data and other factors. At that time, spending recommendations are finalized to correspond with anticipated revenue.

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

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

Budget Process Timeline



Chapter Two: IBARS General Procedures

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

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

Overview of IBARS

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

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

IBARS is a web-based system and can be accessed 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.

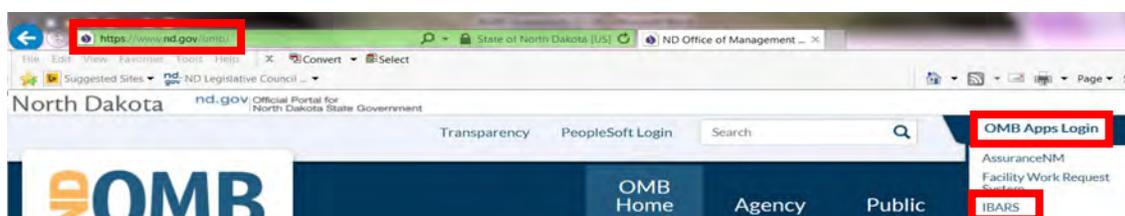
Access By Other Users

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 (701. 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 2021-23. 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	
00-000-000-00-00-00-00000000	Children's Svc Coord. Committee (Lvl 1)			X	00	1	Yes	
00-324-000-00-00-00-00000000	Children's Service Coordinating Committee			X	324	2	Yes	
00-324-500-00-00-00-00000000	Administration	MP		B	500	3	Yes	
00-324-500-30-00-00-00000000	R-T Administration			A	3000	4	Yes	
00-324-500-50-00-00-00000000	State Administration			A	5000	4	Yes	
00-324-600-00-00-00-00000000	Programs	MP		B	600	3	Yes	
00-324-600-10-00-00-00000000	Robert Wood Johnson Foundation			A	1000	4	Yes	
00-324-600-20-00-00-00000000	R-T Grants			A	2000	4	Yes	
00-324-600-40-00-00-00000000	State Grants			A	4000	4	Yes	
00-324-800-00-00-00-00000000	Facilities	MP		B	800	3	Yes	
00-324-800-84-00-00-00000000	East Campus			X	84	4	Yes	
00-324-800-84-82-00-00-00000000	East Operations			A	8260	5	Yes	
00-324-800-84-84-00-00-00000000	East Repairs			A	8460	5	Yes	
00-324-800-86-00-00-00000000	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	

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.

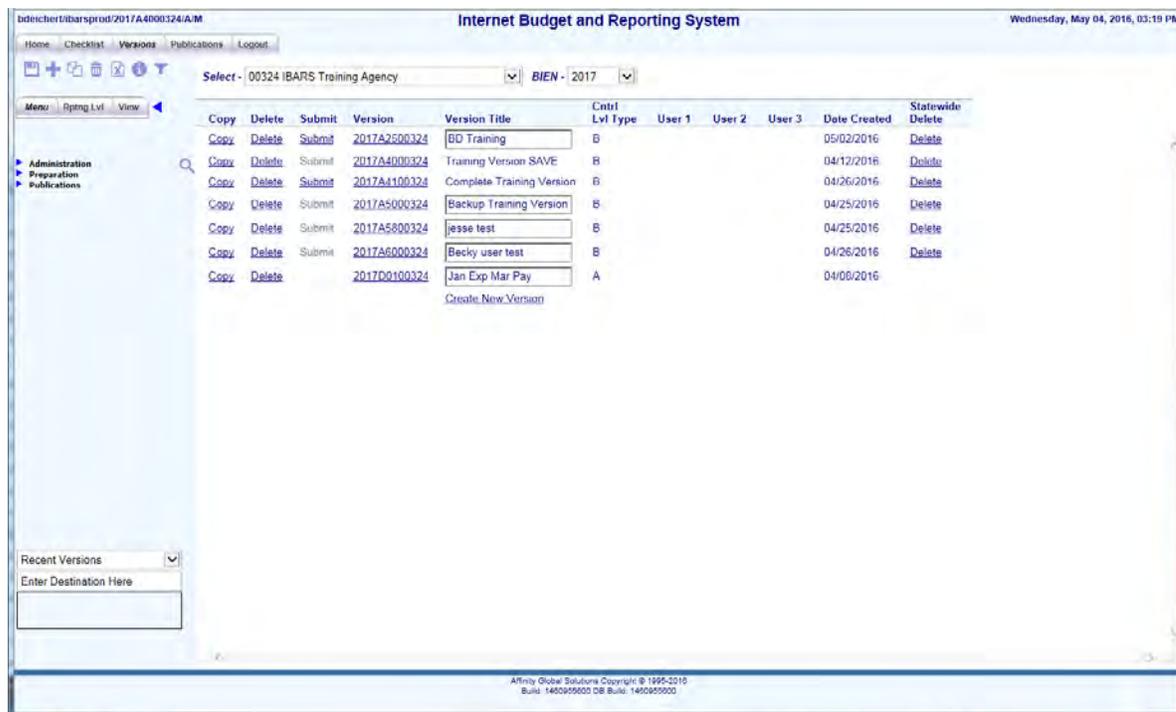
Locking Reporting Levels to Start the Budget Request

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 2021-23 biennium is named 2021. The default for the biennium is set to the budget request biennium. The agency is selected by default for users with access to only one agency. Selecting the agency displays the version options available to the user.

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

Budget Version Defined

The term **budget version** is used to identify the various stages of the budget from request to appropriation. A budget version is identified by several components including the biennium, business unit, a one-character code used to identify version type, and a two-digit number used to distinguish the multiple scenarios within a version type (example: 2019 A2200110 is for the 2019-21 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 R02 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. Contact the assigned OMB budget analyst for help with this procedure.

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 701.328.4470.
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 2017-19, 2019-21 and edits for the upcoming 2021-23 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 (**2017-19 Biennium Expenditures** column of the Budget Request Summary) and annualized first year data for the current biennium (**2019-21 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 2017-19 biennium data must agree with the final 2017–2019 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 (**2019-21 Biennium Appropriation** column of Budget Request Summary). If the download from PeopleSoft does not include budget information, these amounts must be entered manually or uploaded from an Excel template. Contact the assigned OMB Budget Analyst for a copy of this template.

The current biennium budget amounts should reconcile to the adjusted appropriation column on the NDS4130AA report dated 3/31/2020. 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 **2019-21 Biennium Appropriation** column will automatically post into the **2019-21 Biennium Payroll Approp** column, which is used to calculate the payroll difference from 2019-21. IBARS cannot identify funding sources for account codes included in special lines, so the expenditure account codes will post to the **2019-21 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 **2019-21 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 **2019-21 Biennium Payroll Approp** column.

8. The 2019-21 legislative base column should match to your ongoing legislative base from your agency appropriation bill. This amount must agree with your appropriation bill minus any one-time appropriations.
9. Determine if narrative and subschedule data can be copied from the previous biennium. Use the Subschedule Copy function to copy from the 2019R02 version.
10. Create budget changes in any posting subschedule. See the chart later in this chapter for types of changes.
11. 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, 2021 salary. Add new positions requested for 2021-23 in an optional change package, regardless of funding source.
12. Check “complete” on Position Detail Data subschedule indicator on the Checklist to post the data to the Budget Request Summary.
13. Review **Payroll Difference from 2019-21** column in Budget Request Summary. These costs cannot be entered manually and may not be edited after being calculated by IBARS.
14. 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.*

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

9 Narrative Subschedule

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

10 Review Budget Request

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

11 Special Fund Balance Subschedule

- a. Open Special Fund Balance Subschedule
- b. Review Detail Tab information for each special fund
- c. Enter appropriate revenue codes and revenue estimates for 2019-21 and 2021-23
- d. Enter adjustment to 2019-21 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

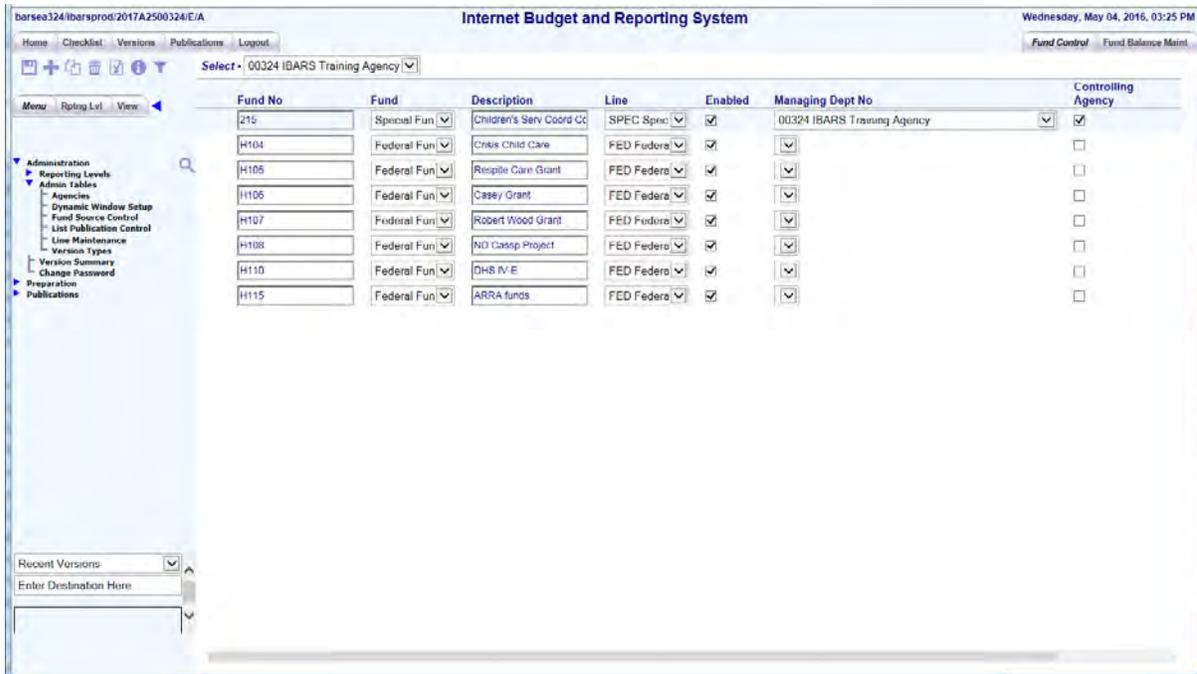
13 Submission

- 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

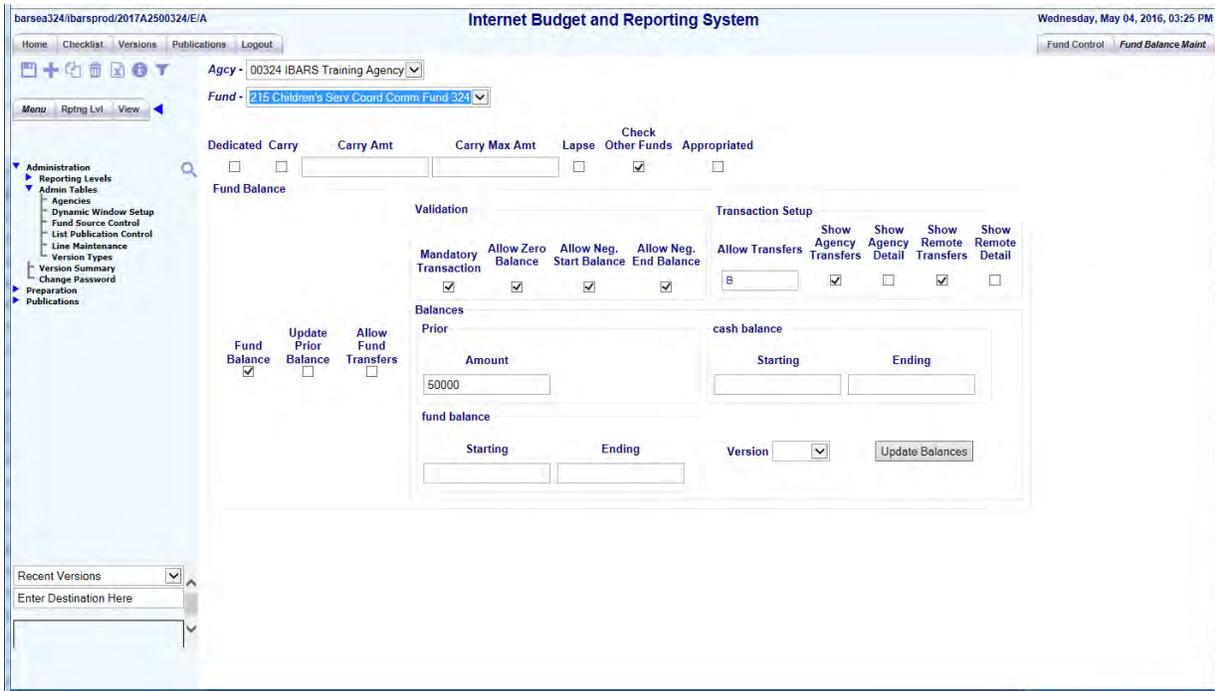
Purpose

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

Using the Window

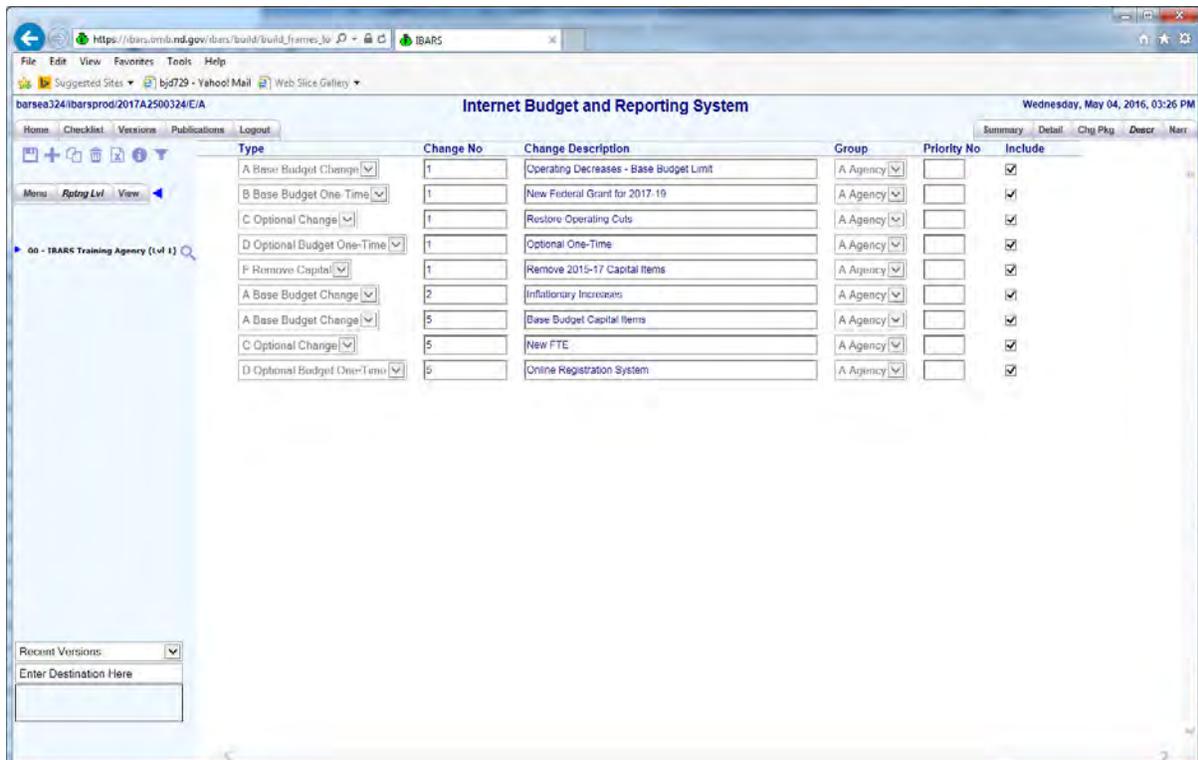
Select the correct agency number from the drop down in order to view funds available for the agency. Review the special fund list for completeness, keeping in mind the need to encompass a three-biennium period including the budget request biennium. Contact the assigned OMB analyst to modify the fund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

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

Make sure the priority number reflects the agency's actual priority listing for this change package. **The priority field should be completed for all optional change packages and left blank for other change package types.** Create as many change packages as necessary to adequately identify agency priorities.

Change Package Title, Description, and Narrative

The change package description window includes a title field to accommodate a title for each change package. The window also includes a second short description field. The short description field is not required. If used, please include only a short summary statement. The title and the narrative field are required fields that must be completed for each change package. **One-Time indicator and Print boxes are not used.**

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

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

Tip *Do not include symbols or special characters such as & ,*

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, and those not included will need to be added manually.

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

Internet Budget and Reporting System

Wednesday, May 04, 2016, 03:26 PM

Home Checklist Versions Publications Logout

Pos Lier Pos Info Pos Benefits Pos Ben Calcs Pos Calcs Pos Alloc Pos Emp Def Alloc Chg Pkg Descr

Select	Info Edit	Yr	Emp Id	Pos Type Cd	Pos No	Pos Seq No	Name	Class Cd	Compute Incr Ind	Salary Amount
<input type="checkbox"/>	<input type="checkbox"/>	2017	JIM	R Regular Employee	10000001	1	JIM	CL0015 / 5 / LICENSING SPECIALIST I	<input checked="" type="checkbox"/>	30,000.00
<input type="checkbox"/>	<input type="checkbox"/>	2018	JIM	R Regular Employee	10000001	1	JIM	CL0015 / 5 / LICENSING SPECIALIST I	<input checked="" type="checkbox"/>	30,000.00
<input type="checkbox"/>	<input type="checkbox"/>	2017	BILL	R Regular Employee	10000002	1	BILL	CL0015 / 5 / LICENSING SPECIALIST I	<input checked="" type="checkbox"/>	32,400.00
<input type="checkbox"/>	<input type="checkbox"/>	2018	BILL	R Regular Employee	10000002	1	BILL	CL0015 / 5 / LICENSING SPECIALIST I	<input checked="" type="checkbox"/>	32,400.00
<input type="checkbox"/>	<input type="checkbox"/>	2017	TODD	R Regular Employee	10000003	1	TODD	CL0015 / 5 / LICENSING SPECIALIST I	<input checked="" type="checkbox"/>	30,000.00
<input type="checkbox"/>	<input type="checkbox"/>	2018	TODD	R Regular Employee	10000003	1	TODD	CL0015 / 5 / LICENSING SPECIALIST I	<input checked="" type="checkbox"/>	30,000.00
<input type="checkbox"/>	<input type="checkbox"/>	2017	JAN	R Regular Employee	10000004	1	JAN	CL0015 / 5 / LICENSING SPECIALIST I	<input checked="" type="checkbox"/>	36,000.00
<input type="checkbox"/>	<input type="checkbox"/>	2018	JAN	R Regular Employee	10000004	1	JAN	CL0015 / 5 / LICENSING SPECIALIST I	<input checked="" type="checkbox"/>	36,000.00
<input type="checkbox"/>	<input type="checkbox"/>	2017	TIM	R Regular Employee	10000005	1	TIM	CL0021 / 3 / DOCUMENT IMAGING SPEC I	<input checked="" type="checkbox"/>	42,000.00
<input type="checkbox"/>	<input type="checkbox"/>	2018	TIM	R Regular Employee	10000005	1	TIM	CL0021 / 3 / DOCUMENT IMAGING SPEC I	<input checked="" type="checkbox"/>	42,000.00
<input type="checkbox"/>	<input type="checkbox"/>	2017	APRIL	R Regular Employee	10000006	1	APRIL	CL0112 / 3 / DATA INPUT OPERATOR I	<input checked="" type="checkbox"/>	54,000.00
<input type="checkbox"/>	<input type="checkbox"/>	2018	APRIL	R Regular Employee	10000006	1	APRIL	CL0112 / 3 / DATA INPUT OPERATOR I	<input checked="" type="checkbox"/>	54,000.00
<input type="checkbox"/>	<input type="checkbox"/>	2017	MAY	R Regular Employee	10000021	1	MAY	CL0125 / 12 / COMPUTER OPERATIONS MGR	<input checked="" type="checkbox"/>	60,000.00
<input type="checkbox"/>	<input type="checkbox"/>	2018	MAY	R Regular Employee	10000021	1	MAY	CL0125 / 12 / COMPUTER OPERATIONS MGR	<input checked="" type="checkbox"/>	60,000.00
<input type="checkbox"/>	<input type="checkbox"/>	2017	JUNE	R Regular Employee	10000022	1	JUNE	CL0113 / 4 / DATA INPUT OPERATOR II	<input checked="" type="checkbox"/>	48,000.00
<input type="checkbox"/>	<input type="checkbox"/>	2018	JUNE	R Regular Employee	10000022	1	JUNE	CL0113 / 4 / DATA INPUT OPERATOR II	<input checked="" type="checkbox"/>	48,000.00
<input type="checkbox"/>	<input type="checkbox"/>	2017	TOM	R Regular Employee	10000030	1	TOM	CL8204 / 11 / MAINTENANCE SUPV II	<input checked="" type="checkbox"/>	60,400.00
<input type="checkbox"/>	<input type="checkbox"/>	2018	TOM	R Regular Employee	10000030	1	TOM	CL8204 / 11 / MAINTENANCE SUPV II	<input checked="" type="checkbox"/>	60,400.00
<input type="checkbox"/>	<input type="checkbox"/>	2017	0	R Regular Employee	10000040	1	VACANT	CL4133 / 12 / ADDICTION COUNSELOR II	<input checked="" type="checkbox"/>	12,000.00
<input type="checkbox"/>	<input type="checkbox"/>	2018	0	R Regular Employee	10000040	1	VACANT	CL4133 / 12 / ADDICTION COUNSELOR II	<input checked="" type="checkbox"/>	12,000.00
<input type="checkbox"/>	<input type="checkbox"/>	2017	0	R Regular Employee	10000041	1	VACANT	CL4133 / 12 / ADDICTION COUNSELOR II	<input checked="" type="checkbox"/>	12,000.00
<input type="checkbox"/>	<input type="checkbox"/>	2018	0	R Regular Employee	10000041	1	VACANT	CL4133 / 12 / ADDICTION COUNSELOR II	<input checked="" type="checkbox"/>	12,000.00
<input type="checkbox"/>	<input type="checkbox"/>	2017	TEMP	T Temporary	TEMP	1	TEMP POSITION	NC9031 / 99 / TEMP-NOT CLS-OFCLADMIN	<input type="checkbox"/>	60,000.00

Recent Versions
Enter Destination Here

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Build: 14000000108 Build: 140000000

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. Click on the **Pos Alloc** tab to change the fund and allocation percent for the position. 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: 2021 and 2022.
Position Number	Unique indicator based upon PeopleSoft payroll records or agency numbering system.

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

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

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

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

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

Replicate Position

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

Position Benefits

Position Benefits Tab

Description	Value
Health	HLTH / 10101 /// Preferred Provider Org. / 1130.22 / 0
FICA	FICA /// FICA / 0 / .062
Retirement	RET / 70104 /// PERS-State Retire Plan / 0 / .1226
Unemployment	UNEMP /// Unemployment / 0 / .01
Workers Comp	WKCMP / 0003 /// Workers Comp / 0 / .018
Medicare	MEDI /// Medicare / 0 / .0145
Standard Fringe	
Life Insurance	LIFE /// Life Insurance / .28 / 0
Emp Assistance Prog	EAP /// Emp Assistance Prog / 1.54 / 0

Navigation

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

Purpose

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

Using the Window

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

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

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

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

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

Benefit Calculation

Position Benefit Calculation Tab

Benefit Type	Detail Amt	Sub Amt	Grand Amt
Base			
Salary		30,000.00	
Benefits			
Health	13,562.64		
FICA	1,860.00		
Retirement	3,678.00		
Unemployment	60.00		
Workers Comp	540.00		
Medicare	435.00		
Standard Fringe	0.00		
Life Insurance	3.36		
Emp Assistance Prog	18.48		
Subtotal		20,157.48	
Base Total			50,157.48
Grand Total			50,157.48

Navigation

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

Purpose

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

Position Calculation

Position Calculation Tab

The screenshot shows the 'Internet Budget and Reporting System' interface. The main window displays a table with the following data:

		Salary	Health	FICA	Retirement	Unemployment	Workers Comp	Medicare	Standard Fringe	Life Insurance	Emp Assistance	Progr	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	3,676.00	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

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

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, 2017-19 actual expenditures and the 2019-21 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:

2017-19 Biennium Expenditures shows complete prior biennium expenditures, by account code, line item, and funding source. These amounts should be part of the download version used to create the first working version in IBARS. However, these amounts should be checked and modified as necessary to accurately reflect historical expenditures.

Tip *Actual expenditures for the 2017-19 biennium should reconcile to the 6/30/2019 NDS4911-BB report dated 7/31/2019.*

2019-21 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.

2019-21 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 **2019-21 Fiscal Year Expenditures** and the amounts entered in 2019-21 Biennium Appropriation, as explained below.

2019-21 Biennium Appropriation reflects the appropriated budget for the current biennium. Amounts in this column should be part of the download version used to create the first working version in IBARS. However, if the agency's budget has not been spread in PeopleSoft, this column will be empty in the download version. In that case, these amounts will need to be entered manually by account code and funding source in working versions. These numbers will be closely scrutinized throughout the budget process and serve as the base for any budget changes requested for the upcoming biennium. For this reason, care should be taken in entering these numbers. **Make sure that in total, the amounts entered in this column tie to the Current Appropriation column of the NDS4310AA PeopleSoft Appropriation Status Report, For the Month Ending 3/31/2020 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.

Adjustments to Legislative Base is a calculated column that compares the 2019-21 legislative base to the 2019-21 biennium appropriation column (explained above).

2019-21 Legislative Base reflects the legislative approved budget for the current biennium. Amounts in this column should match your ongoing base from your agency appropriation bill. This amount must agree with your appropriation bill minus any one-time appropriations. These amounts can be uploaded in the Excel file used to upload agency first year expenditures and current biennium appropriation. If your agency does not use the upload, these amounts can be manually entered in the Budget Request Summary screen. Make sure that in total, the amounts entered in the column tie to the agency appropriation bill for each line item and major funding source category.

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 **2019-21 Biennium Legislative Base, Payroll Difference from 2019-21, Remove Capital and 2021-23 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 **2021-23 Base Budget Request** and **2021-23 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.

- 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

	2019-21 Biennium Appropriation	2019-21 Legislative Base	2021-23 Base Budget Changes	2021-23 Base Budget Request	2021-23 Optional Request	2021-23 Total Budget Request
1 Child Care Center Grants	1,000,000	1,000,000	0	1,000,000	0	1,000,000
2 Education Grants	0	0	400,000	400,000	0	400,000
Expenditures Total	1,000,000	1,000,000	400,000	1,400,000	0	1,400,000
1 Child Care Center Grants	1,000,000	1,000,000	0	1,000,000	0	1,000,000
FED, Federal Funds	200,000	200,000	0	200,000	0	200,000
GEN, General Funds	700,000	700,000	0	700,000	0	700,000
SEPEC, Special Funds	100,000	100,000	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	1,000,000	400,000	1,400,000	0	1,400,000

Grants Detail Window

Object No.	2019-21 Biennium Appropriation	2019-21 Legislative Base	2021-23 Base Budget Changes	2021-23 Base Budget Request	2021-23 Optional Request	2021-23 Total Budget Request
GS7120 - Grants, Benefits, & Claims	1,000,000	1,000,000	0	1,000,000	0	1,000,000
Total Grants	1,000,000	1,000,000	0	1,000,000	0	1,000,000
Total Funding	1,000,000	1,000,000	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

The screenshot displays the 'Internet Budget and Reporting System' interface. The main form is for a project titled 'Office Building' with version '2015A0100110', number '1', and priority '1'. The start date is set for 07/01/2015 and the end date for 06/30/2016. The total estimated project cost is \$1,500,000. The project is not a multi-biennium project and has no ongoing savings anticipated. A table below details ongoing operating costs or savings for three bienniums: 2015-17, 2017-19, and 2019-21. The table shows various categories like Salaries and Wages, Operating Expenses, and Equipment, with total expenditures of \$-110,000, \$-135,000, and \$-160,000 respectively. Below the table, several questions are asked regarding life safety, federal laws, environmental concerns, and state building/fire code requirements, with dropdown menus for 'Yes' or 'No' answers. At the bottom, there are fields for 'Estimated biennial savings' (set to \$0) and a question about submission to the Div. of Community Services.

	2015-17 Biennium	2017-19 Biennium	2019-21 Biennium
Salaries and Wages	\$0	\$0	\$0
Operating Expenses	-150,000	-175,000	-200,000
Equipment > \$5,000	25,000	25,000	25,000
IT Equipment > \$5,000	15,000	15,000	15,000
Special Lines	0	0	0
Total Expenditures	\$-110,000	\$-135,000	\$-160,000
General Fund	\$-110,000	\$-135,000	\$-160,000
Other Funds	0	0	0
Federal Funds	0	0	0
Total Funding	\$-110,000	\$-135,000	\$-160,000
FTE	0.00	0.00	0.00

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

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

Equipment Over \$5,000

Equipment Over \$5,000 Window

The screenshot displays the 'Equipment Over \$5,000' window in the Internet Budget and Reporting System. The window title is 'Internet Budget and Reporting System' and the date is 'Wednesday, May 04, 2016, 03:26 PM'. The user is logged in as 'barsea324@barsprod/2017A2500324/E/A'. The form contains the following fields and values:

- Version: 2017A2500324
- Number: 1
- Priority: 1
- Description: Skid Steer Loader
- Explanation: Skid Steer Loader
- Is this proposed expenditure for the replacement of existing equipment?: Yes
- Estimated useful life (years): 15
- Unit price: \$25,000
- Number of units (base request): 1
- Total base request: \$25,000
- Number of units (optional request): 0
- Total optional request: \$0
- Total base and optional request: \$25,000

At the bottom left, there is a 'Recent Versions' section with a dropdown menu and a text input field labeled 'Enter Destination Here'. The footer contains the text: 'Affinity Global Solutions Copyright © 1998-2016. Build: 149026600 DB Build: 149026600'.

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** 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** 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

The screenshot displays the 'Internet Budget and Reporting System' interface. At the top, the title bar reads 'Internet Budget and Reporting System' and the date is 'Wednesday, May 04, 2016, 03:26 PM'. The main form area contains the following fields and values:

- Version: 2017A2500324
- Number: 0
- Priority: 0
- Description: Remove Capital Assets
- Explanation: Remove Capital Assets
- Is this proposed expenditure for the replacement of existing equipment? (No)
- Unit price: \$0
- Number of units (base request): 0
- Total base request: \$0
- Number of units (optional request): 0
- Total optional request: \$0
- Total base and optional request: \$0

At the bottom left, there is a 'Recent Versions' section with a dropdown menu and a text input field labeled 'Enter Destination Here'. The footer of the window contains the text: 'Affinity Global Solutions Copyright © 1995-2016 Build: 1460605000 DB Build: 1460605000'.

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** 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** 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 2019-21 request to the 2021-23 budget request. See Chapter 2 for instructions.*

Lease Purchase Agreements

Lease Purchase Agreements Window

The screenshot displays the 'Internet Budget and Reporting System' interface. The top navigation bar includes 'Home', 'Checklist', 'Versions', 'Publications', and 'Logout'. The current page is titled 'Lease Purchase Agreements Select' with an 'Info' link. The main content area contains the following elements:

- Navigation Menu (Left):** A tree view showing 'Administration' (Reporting Levels, Admin Tables, Agencies, Dynamic Window Setup, Fund Source Control, List Publication Control, Line Maintenance, Version Types), 'Preparation' (Version Summary, Change Password), 'Preparation' (Budget Request Checklist, Narrative Input, Percentage Change, Position Data Maintenance, Position Information, Salary Increase), and 'Publications' (Subschedule Copy).
- Form Fields:**
 - Version: 2017A2500324
 - Number: [Empty]
 - Start Date: Month: 01, Day: 01, Year: 2000
 - End Date: Month: 01, Day: 01, Year: 2013
 - Description: [Searchable text box]
 - Explanation: [Large text area]
 - Monthly payment: [Text box]
 - Original value: [Text box]
 - Will the leased asset replace an existing leased asset? No
- Notes:**
 - NOTE: This subschedule applies only to leases for assets, or groups of assets, with an original value of at least \$50,000.
 - ** All Fields Required **
- Recent Versions:** A dropdown menu and a text box labeled 'Enter Destination Here'.

At the bottom of the window, the footer text reads: 'Affinity Global Solutions Copyright © 1995-2018 Build: 1403950000 DB Build: 1403950000'.

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

	Number of Items	Charge Per Item	Total Collections	Less Costs	Net Collections
2013-15 biennium actual	2,500	\$100	\$250,000	\$75,000	\$175,000
2015-17 biennium estimate	2,550	\$100	\$255,000	\$80,000	\$175,000
2017-19 biennium estimate	2,600	\$100	\$260,000	\$85,000	\$175,000

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

The screenshot displays the 'General Fund Collections' window within the 'Internet Budget and Reporting System'. The window title is 'darsea324\lbarsprod\2017A2500324E\A' and the date is 'Wednesday, May 04, 2016, 03:26 PM'. The main form area contains the following fields and values:

- Version:** 2017A2500324
- Number:** 1
- Description:** Licensing fee for daycare centers
- Actual 2013-15 biennium:** \$200,000
- Estimated 2015-17 biennium collections:** \$205,000
- Estimated 2017-19 biennium collections:** \$207,000
- Statutory authority:** 54-14-32.5
- Explain Source of Funds:** Licensing fees charged to daycare centers.

A navigation menu on the left side includes categories like Administration, Reporting Levels, Agencies, Dynamic Window Setup, Fund Source Control, List Publication Control, Line Maintenance, Version Types, Version Summary, Change Password, Preparation, Budget Request Checklist, Narrative Input, Percentage Change, Position Data Maintenance, Position Information, Salary Increase, Subschedule Copy, and Publications. At the bottom, there is a 'Recent Versions' dropdown and a 'Enter Destination Here' field. A footer note reads: 'All Fields Required'. Copyright information for Anthony Global Solutions is visible at the bottom right.

Navigation

Log On=>Checklist=>General Fund Collections

Purpose

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

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

The following major revenue sources should **not** be included on the schedule: Sales and Use Tax, Individual Income Tax, Corporate Income Tax, Business Privilege Tax, Cigarette and Tobacco Tax, Oil and Gas Production Tax, Oil Extraction Tax, Coal Conversion Tax, Insurance Premium Tax, Wholesale Liquor Tax, Gaming Tax, Interest Income, Mineral Leasing fees, and Gas Tax administration.

Using the Window

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

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

Continuing Appropriations

Continuing Appropriations Window

The screenshot shows the 'Continuing Appropriations Window' in the 'Internet Budget and Reporting System'. The window title is 'barsea324\ibarsprod\2017A2500324\E/A' and the date is 'Wednesday, May 04, 2016, 03:26 PM'. The main content area displays a table with the following data:

	Actual 2011-13	Actual 2013-15	Estimated 2015-17	Estimated 2017-19
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	105,000
Ending balance	150,000	146,000	144,000	149,000

Below the table, there is a text field for justification: 'Use the Narrative tab to enter the justification for continuing the statutory authority for this appropriation.' and a note: '** All Fields Required **'. The left sidebar contains a navigation tree with categories like Administration, Reporting Levels, and Preparation. The bottom of the window shows a footer with copyright information: 'Affinity Global Solutions Copyright © 1996-2010 Build: 145059500 DB Build: 145026500'.

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 2015-17 and 2017-19 biennia
- estimated revenue/transfers and expenditures for the 2019-21 and 2021-23 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

Fund	2015-17 Beginning Balance	2015-17 Net Trans./Rev.	2015-17 Appropriations	Adjustments to Appropriations	2015-17 Estimated Expenditures	2017-19 Beginning Balance	2017-19 Net Trans./Rev.	2017-19 Budget Request	2017-19 Ending Balance
215 Children's Serv. Comm. Fund 324	45,000	106,200	100,000	(20,000)	40,000	76,200	100,000	100,000	84,200
Total	60,000	106,200	100,000	(20,000)	40,000	76,200	100,000	100,000	84,200

Special Fund Balance Summary

2019-21 Beginning Balance - OMB enters this amount into IBARS. If a beginning balance amount needs to be changed, contact the assigned OMB budget analyst.

2019-21 Net Trans./Rev. - This amount is the net result of Transfers In, Transfers Out, and Revenue amounts entered on the detail window.

2019-21 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 2019-21 biennium, an adjustment to the appropriation can be entered on the Detail window.

2019-21 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.

2021-23 Beginning Balance - This is a calculated amount based on the amounts entered in the preceding columns.

2021-23 Net Trans./Rev. - This amount is the net result of Transfers In, Transfers Out, and Revenue amounts entered on the Detail window.

2021-23 Budget Request - This amount represents all expenditures from this fund posted from the Budget Request Summary once that subschedule is checked to complete.

2021-23 Ending Balance - This is a calculated amount based on the amounts entered in the preceding columns.

Special Fund Balance Detail Window

The screenshot shows the 'Internet Budget and Reporting System' interface. At the top, it displays 'Version 2017A2500324' and 'Agency 00324 IBARS Training Agency'. The 'Fund Type' is set to 'Special Funds' and the 'Fund' is '215 Children's Serv Coord Comm Fund 324'. The 'New Balance' is \$84,200. The main table has the following columns: 'fund bal dept rev', '2015-17 Revenue/Transfers', '2015-17 Transfers Out', '2015-17 Net Trans./Rev.', 'Adjustments to Appropriations', '2017-19 Revenue/Transfers', '2017-19 Transfers Out', and '2017-19 Net Trans./Rev.'. The rows are: 'F7998 Adj to Appropriations' (0, 0, 0, 0, 20,000, 0, 0, 0), 'F7701 Interest Income' (1,200, 0, 1,200, 0, 1,000, 0, 1,000), 'F9711 Section 425 Fees' (105,000, 0, 105,000, 0, 107,000, 0, 107,000), and a 'Total' row (106,200, 0, 106,200, 105,200, 108,000, 0, 108,000).

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.**

2019-21 Revenue/Transfer - This field is used to enter revenue amounts and transfers estimated to be received into the fund during the 2019-21 biennium. Select the applicable account from the transaction object drop down.

2019-21 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.

2019-21 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.

2019-21 Revenue - This field is used to enter revenue amounts and transfers estimated to be received during the 2021-23 biennium. Select the applicable account from the transaction object drop down.

2021-23 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.

2021-23 Net Trans./Rev. - This is a calculated field representing the net amount of Revenue and Transfers Out.

Large IT Projects

Large IT Projects Window

The screenshot shows the 'Internet Budget and Reporting System' interface. The main content area is titled 'Large IT Projects Select' and contains the following sections:

- Change Package Group/Type/Number**: A text input field.
- Change Package Description**: A text input field.
- Project Planning Start Date**: A date selector with Month, Day, and Year dropdowns.
- Estimated Project Completion Date**: A date selector with Month, Day, and Year dropdowns.
- Does this proposed project:** A dropdown menu with options:
 - Replace an existing application?
 - Upgrade an existing application?
 - Provide for the development of a new application?
- PROJECT BUDGET DIRECT COSTS**: A table with columns for 2013-15 Biennium, 2015-17 Biennium, and 2017-19 Biennium. Rows include:

	2013-15 Biennium	2015-17 Biennium	2017-19 Biennium
Total Project Budget			
General Fund			
Federal Funds			
Other Funds			
Total Funding			
FTE			
- POST IMPLEMENTATION COSTS(SAVINGS)**: A table with columns for 2015-17 Biennium and 2017-19 Biennium. Rows include:

	2015-17 Biennium	2017-19 Biennium
Salaries and Wages		
Operating Expenses		
Capital Assets		
Total Expenditures		
General Fund		
Federal Funds		
Other Funds		
Total Funding		
FTE		

At the bottom, there is a note: "Use the Narrative tab to enter a Detailed Project Description, Proposed Solution, Anticipated Project Benefits, and Project Risks." and a footer: "** All Fields Required **" and "OMB use only".

Navigation

Log On=>Checklist=>Large IT Projects

Purpose

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

Using the Window

Large IT Projects Select Window

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

Project Window

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

Enter a unique identification number and short description or title for each project. Identify the change package group, type and number where the project budget is requested. Use a change package description entitled "IT – (Name of Large IT Project)". That same change description title and number will be included in the Large IT Project Subschedule. Use the same change package for all related costs throughout all subschedules such as the Operating

Subschedule for IT contractual and travel expenses, etc. Enter the estimated project planning start date and project completion date. Answer the questions regarding replacement, upgrade and new development. Enter the anticipated project costs and funding sources for the 2021-23, 2023-25 and 2025-27 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 2023-25 and 2025-27 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 2019 R02 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:

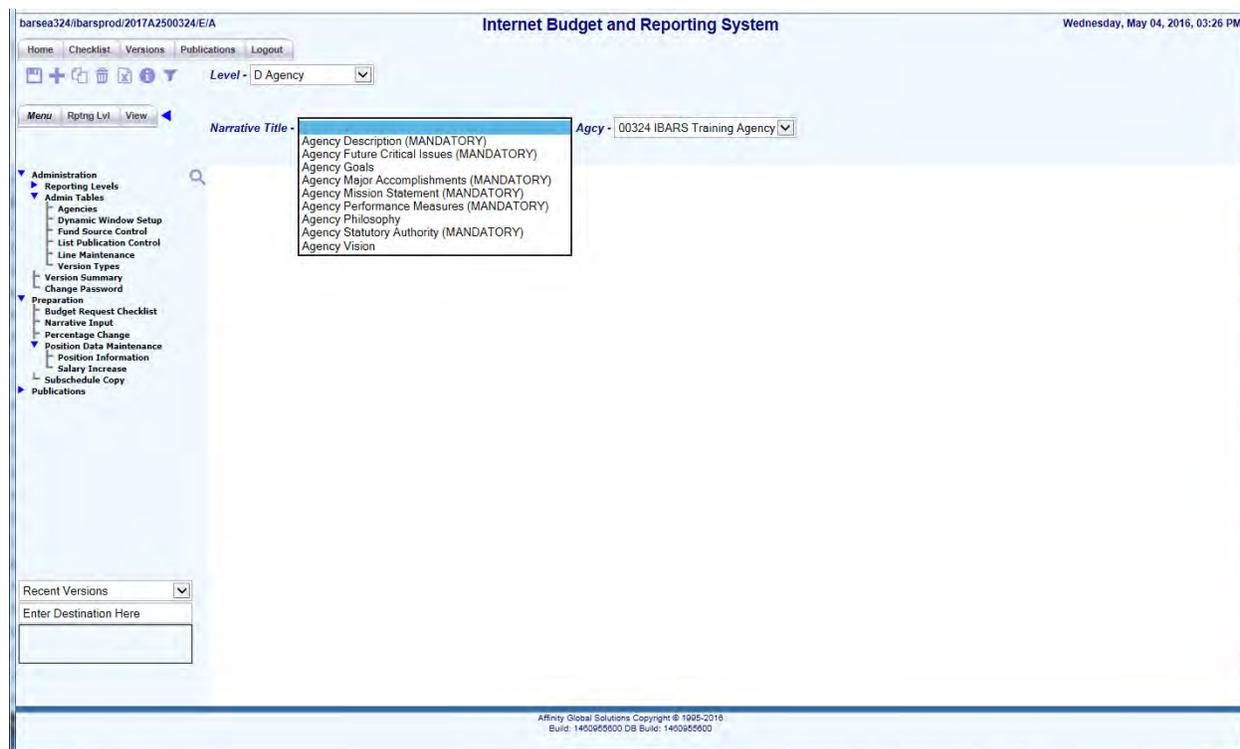
1. Click Save – Font size, type, and color are checked and changed to meet specifications.
2. Click Save - Data is saved in the database

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 2019-21 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 R02 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:

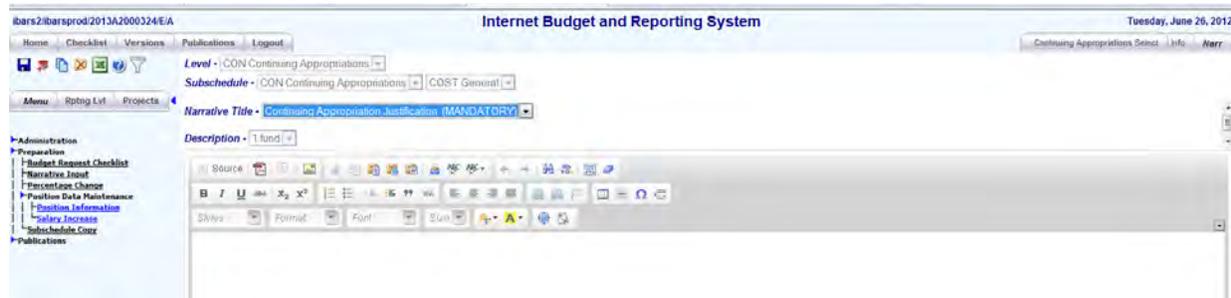
- What evidence is there that this project needs to be done?
- What will happen if the state does not fund this project?
- Has adequate planning for this project been done? Should a planning appropriation be made first?
- Can another resource be used to finance this project? Can the cost be shared?
- 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

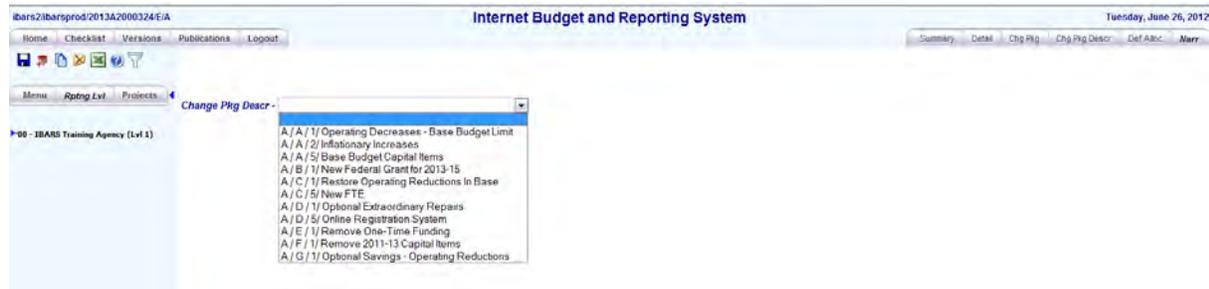
In accordance with NDCC 54-44.1-16, a cost benefit analysis must be completed for each new building construction project included in budget requests. The analysis must review options for co-locating with other state agencies, departments, or institutions and consider information on related technology 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 2019-21 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 on the following page:

Internet Budget and Reporting System

Report Name: Budget Request Summary - Agency

Version: 2021-A-01-00324

Agency: Series: Negative Values: Stwd:

Sub Schedule: Project:

Reporting Level: 0 All Reporting Levels

Column 2: 2017-19 Biennium Expenditures

Column 3: 2019-21 First Year Expenditures

Column 4: 2019-21 Biennium Balance

Column 5: 2019-21 Biennium Appropriation

Column 6: Adjustment to Legislative Base

Column 7: 2019-21 Legislative Base

Code 1: 0 (All)

Code 2: 0 (All)

Output Type: HTML PDF Fmt CSV Stand CSV

2021 BIEN / 04/08/2020 14:19:08 SR05A - Budget Request Summary - Agency 1

Agency: IBARS Training Agency Agcy No: 00324

1	2	3	4	5	6	7
Object/Revenue	2017-19 Biennium Expenditures	2019-21 First Year Expenditures	2019-21 Biennium Balance	2019-21 Biennium Appropriation	Adjustment to Legislative Base	2019-21 Legislative Base
Description	Code					
500 Administration	500	875,500	504,000	552,000	1,056,000	1,056,000
600 Programs	600	1,610,000	900,000	1,000,000	1,900,000	900,000
800 Facilities	800	385,000	621,000	524,000	1,145,000	140,000
TOTAL BY APPROPRIATION ORGS		2,870,500	2,025,000	2,076,000	4,101,000	2,096,000
Salaries and Wages	10	920,000	492,000	500,000	992,000	992,000
Operating Expenses	30	445,500	231,000	480,000	711,000	711,000
Capital Assets	50	265,000	562,000	453,000	1,015,000	10,000
Grants	60	950,000	550,000	450,000	1,000,000	0
Special Program Line	70	300,000	190,000	193,000	383,000	383,000
TOTAL BY OBJECT SERIES		2,870,500	2,025,000	2,076,000	4,101,000	2,096,000
Federal Funds	FED	550,000	300,000	300,000	600,000	400,000
General Fund	GEN	2,220,500	1,625,000	1,776,000	3,401,000	1,696,000
Special Funds	SPEC	100,000	100,000	0	100,000	0
TOTAL BY FUNDS		2,870,500	2,025,000	2,076,000	4,101,000	2,096,000
FTE		9.00	9.00	0.00	9.00	5.50
TOTAL AUTHORIZED EMPLOYEES		9.00	9.00	0.00	9.00	5.50

Internet Budget and Reporting System

Home Checklist Versions Publications Logout

Pub List Parameters

Report Name - Budget Request Summary - Line

Edit Profile Name -

Report Title - Budget Request Summary - Line

Version - 2021-A-01-00324

Admin -

Agency - Series - Negative Values - Stwd -

Include Rows with \$0 -

Code Type Rollup -

Sub Schedule - Project -

Program - -All-

Reporting Level - 00 IBARS Training Agency (Lvl 1)

Column 2 - 2017-19 Biennium Expenditures

Column 3 - 2019-21 Biennium Appropriation

Column 4 - 2019-21 Legislative Base

Column 5 - 2021-23 Base Budget Request

Column 6 - 2021-23 Optional Budget Changes

Column 7 - 2021-23 Total Budget Request

Code 1 - 0 (All)

Code 2 - 0 (All)

Print Parameter Page -

Output Type - HTML PDF Fmt CSV Stand CSV

Quick Nav

Go Favorite

OK

Administration
Preparation
Publications

Menu Rptng Lvl View

11/10/15/16/18/19/20/21/22/23/24/25/26/27/28/29/30/31/32/33/34/35/36/37/38/39/40/41/42/43/44/45/46/47/48/49/50/51/52/53/54/55/56/57/58/59/60/61/62/63/64/65/66/67/68/69/70/71/72/73/74/75/76/77/78/79/80/81/82/83/84/85/86/87/88/89/90/91/92/93/94/95/96/97/98/99/100/101/102/103/104/105/106/107/108/109/110/111/112/113/114/115/116/117/118/119/120/121/122/123/124/125/126/127/128/129/130/131/132/133/134/135/136/137/138/139/140/141/142/143/144/145/146/147/148/149/150/151/152/153/154/155/156/157/158/159/160/161/162/163/164/165/166/167/168/169/170/171/172/173/174/175/176/177/178/179/180/181/182/183/184/185/186/187/188/189/190/191/192/193/194/195/196/197/198/199/200/201/202/203/204/205/206/207/208/209/210/211/212/213/214/215/216/217/218/219/220/221/222/223/224/225/226/227/228/229/230/231/232/233/234/235/236/237/238/239/240/241/242/243/244/245/246/247/248/249/250/251/252/253/254/255/256/257/258/259/260/261/262/263/264/265/266/267/268/269/270/271/272/273/274/275/276/277/278/279/280/281/282/283/284/285/286/287/288/289/290/291/292/293/294/295/296/297/298/299/300/301/302/303/304/305/306/307/308/309/310/311/312/313/314/315/316/317/318/319/320/321/322/323/324/325/326/327/328/329/330/331/332/333/334/335/336/337/338/339/340/341/342/343/344/345/346/347/348/349/350/351/352/353/354/355/356/357/358/359/360/361/362/363/364/365/366/367/368/369/370/371/372/373/374/375/376/377/378/379/380/381/382/383/384/385/386/387/388/389/390/391/392/393/394/395/396/397/398/399/400/401/402/403/404/405/406/407/408/409/410/411/412/413/414/415/416/417/418/419/420/421/422/423/424/425/426/427/428/429/430/431/432/433/434/435/436/437/438/439/440/441/442/443/444/445/446/447/448/449/450/451/452/453/454/455/456/457/458/459/460/461/462/463/464/465/466/467/468/469/470/471/472/473/474/475/476/477/478/479/480/481/482/483/484/485/486/487/488/489/490/491/492/493/494/495/496/497/498/499/500/501/502/503/504/505/506/507/508/509/510/511/512/513/514/515/516/517/518/519/520/521/522/523/524/525/526/527/528/529/530/531/532/533/534/535/536/537/538/539/540/541/542/543/544/545/546/547/548/549/550/551/552/553/554/555/556/557/558/559/560/561/562/563/564/565/566/567/568/569/570/571/572/573/574/575/576/577/578/579/580/581/582/583/584/585/586/587/588/589/590/591/592/593/594/595/596/597/598/599/600/601/602/603/604/605/606/607/608/609/610/611/612/613/614/615/616/617/618/619/620/621/622/623/624/625/626/627/628/629/630/631/632/633/634/635/636/637/638/639/640/641/642/643/644/645/646/647/648/649/650/651/652/653/654/655/656/657/658/659/660/661/662/663/664/665/666/667/668/669/670/671/672/673/674/675/676/677/678/679/680/681/682/683/684/685/686/687/688/689/690/691/692/693/694/695/696/697/698/699/700/701/702/703/704/705/706/707/708/709/710/711/712/713/714/715/716/717/718/719/720/721/722/723/724/725/726/727/728/729/730/731/732/733/734/735/736/737/738/739/740/741/742/743/744/745/746/747/748/749/750/751/752/753/754/755/756/757/758/759/760/761/762/763/764/765/766/767/768/769/770/771/772/773/774/775/776/777/778/779/780/781/782/783/784/785/786/787/788/789/790/791/792/793/794/795/796/797/798/799/800/801/802/803/804/805/806/807/808/809/810/811/812/813/814/815/816/817/818/819/820/821/822/823/824/825/826/827/828/829/830/831/832/833/834/835/836/837/838/839/840/841/842/843/844/845/846/847/848/849/850/851/852/853/854/855/856/857/858/859/860/861/862/863/864/865/866/867/868/869/870/871/872/873/874/875/876/877/878/879/880/881/882/883/884/885/886/887/888/889/890/891/892/893/894/895/896/897/898/899/900/901/902/903/904/905/906/907/908/909/910/911/912/913/914/915/916/917/918/919/920/921/922/923/924/925/926/927/928/929/930/931/932/933/934/935/936/937/938/939/940/941/942/943/944/945/946/947/948/949/950/951/952/953/954/955/956/957/958/959/960/961/962/963/964/965/966/967/968/969/970/971/972/973/974/975/976/977/978/979/980/981/982/983/984/985/986/987/988/989/990/991/992/993/994/995/996/997/998/999/1000

1		2	3	4	5	6	7
Object/Revenue		2017-19 Biennium Expenditures	2019-21 Biennium Appropriation	2019-21 Legislative Base	2021-23 Base Budget Request	2021-23 Optional Budget Changes	2021-23 Total Budget Request
Description	Code						
2021 BIEN / 04/08/2020 14:23:35							
SR05SRS - Budget Request Summary - Line							
Agency IBARS Training Agency							
Program 00 IBARS Training Agency (Lvl 1)							
Reporting Level 24-000-000-00-00-00000000							
10 Salaries and Wages							
Salaries - Permanent	511000	635,000	680,000	680,000	0	0	0
Temporary Salaries	513000	45,000	50,000	50,000	0	0	0
Fringe Benefits	516000	240,000	262,000	262,000	0	0	0
TOTAL		920,000	992,000	992,000	0	0	0
MEANS OF FUNDING							
Crisis Child Care	H104	50,000	100,000	100,000	0	0	0
Federal Funds TOTAL		50,000	100,000	100,000	0	0	0
State General Fund	001	870,000	892,000	892,000	0	0	0
General Fund TOTAL		870,000	892,000	892,000	0	0	0
TOTAL		920,000	992,000	992,000	0	0	0
30 Operating Expenses							
Travel	521000	20,000	24,000	24,000	24,000	0	24,000
Supplies - IT Software	531000	4,500	6,000	6,000	6,000	0	6,000
Postage	541000	15,000	18,000	18,000	18,000	0	18,000
Utilities	561000	25,000	28,000	28,000	28,000	0	28,000
Rentals/Leases-Equip & Other	581000	20,000	20,000	20,000	20,000	0	20,000
Repairs	591000	15,000	15,000	15,000	15,000	0	15,000
IT - Data Processing	601000	18,000	20,000	20,000	20,000	0	20,000
Professional Development	611000	328,000	380,000	380,000	380,000	0	380,000
Fees - Professional Services	623000	0	200,000	200,000	200,000	0	200,000
TOTAL		445,500	711,000	711,000	711,000	0	711,000
MEANS OF FUNDING							
Robert Wood Grant	H107	300,000	300,000	300,000	300,000	0	300,000
Federal Funds TOTAL		300,000	300,000	300,000	300,000	0	300,000
State General Fund	001	145,500	411,000	411,000	411,000	0	411,000
General Fund TOTAL		145,500	411,000	411,000	411,000	0	411,000
TOTAL		445,500	711,000	711,000	711,000	0	711,000
50 Capital Assets							
Land and Buildings	682000	0	650,000	0	0	0	0
Other Capital Payments	683000	30,000	30,000	0	0	0	0
Extraordinary Repairs	684000	200,000	300,000	0	0	0	0
Equipment Over \$5000	691000	25,000	25,000	0	0	0	0
IT Equip/Software Over \$5000	693000	0	10,000	10,000	10,000	0	10,000
TOTAL		255,000	1,015,000	10,000	10,000	0	10,000
MEANS OF FUNDING							
State General Fund	001	255,000	1,015,000	10,000	10,000	0	10,000

Salary Reports

CR01 – Salary Budget

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

Funded Ind box:

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

Opt FTE box:

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

The screenshot displays the 'Internet Budget and Reporting System' interface. The main window is titled 'CR01 - Salary Budget' and shows the 'Edit Profile Name' configuration for the 'Salary Budget' report. The configuration includes the following fields and options:

- Report Name:** CR01 - Salary Budget
- Report Title:** Salary Budget
- Version:** 2013-A-20-00324
- Admin:**
- Spec lines:**
- Code Type Rollup:**
- Reporting Level:** 00 IBARS Training Agency (Lvl 1)
- Funding Ind.:** Funded
- Opt Fte:** No Optional Positions
- Code 1:** 0 (All)
- Code 2:** 0 (All)
- Output Type:** HTML PDF First CSV

An 'OK' button is visible at the bottom of the configuration window. The left sidebar shows a tree view of the system structure, including 'IBARS Training Agency (Lvl 1)', 'Administration', 'Programs', and 'Facilities'. The top navigation bar includes 'Home', 'Checklist', 'Versions', 'Publications', and 'Logout'. The date 'Wednesday, June 27, 2012' is displayed in the top right corner.

Salary Budget

00324 IBARS Training Agency

Version: 2013A2000324

Program: 1-IBARS Training Agency (Lvl 1)

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

Position Number	Name	FTE	New FTE	Rpt Lvl%	Funding Dist			Monthly Base	Proposed Salary	Proposed Fringes	Total Proposed	Lump Sum	Salary Adjustment	
					Gen	Fed	Spec							
Salaries														
1000001-1	JIM	1.00		100%	80.00	20.00	0.00	2,500.00	60,000.00	32,846.82	92,846.82	0.00	0.00	
1000002-1	BILL	1.00		100%	0.00	100.00	0.00	2,700.00	64,800.00	33,658.50	98,458.50	0.00	0.00	
1000003-1	TODD	1.00		100%	100.00	0.00	0.00	2,500.00	60,000.00	32,846.82	92,846.82	0.00	0.00	
1000004-1	JAN	1.00		100%	100.00	0.00	0.00	3,000.00	72,000.00	34,876.02	106,876.02	0.00	0.00	
1000005-1	TIM	1.00		100%	100.00	0.00	0.00	3,500.00	84,000.00	36,905.22	120,905.22	0.00	0.00	
1000020-1	APRIL	1.00		100%	100.00	0.00	0.00	4,500.00	108,000.00	40,963.62	148,963.62	0.00	0.00	
1000021-1	MAY	1.00		100%	100.00	0.00	0.00	5,000.00	120,000.00	42,992.82	162,992.82	0.00	0.00	
1000022-1	JUNE	1.00		100%	100.00	0.00	0.00	4,000.00	96,000.00	38,934.42	134,934.42	0.00	0.00	
1000030-1	TOM	1.00		100%	100.00	0.00	0.00	4,200.00	100,800.00	39,746.10	140,546.10	0.00	0.00	
SubTotal									765,600.00	333,770.34	1,099,370.34	0.00	0.00	
Temporary and Other Pay Types														
TEMP-1	TEMP POSITION			100%	100.00	0.00	0.00	4,166.67	50,000.00	5,000.00	55,000.00	0.00	0.00	
SubTotal									50,000.00	5,000.00	55,000.00	0.00	0.00	
Total									815,600.00	338,770.34	1,154,370.34	0.00	0.00	
									Reporting Level General Fund	738,800.00	298,542.48	1,037,342.48	0.00	0.00
									Reporting Level Federal Fund	76,800.00	40,227.86	117,027.86	0.00	0.00
									Reporting Level Special Fund	0.00	0.00	0.00	0.00	0.00
									Total Reporting Level Funding	815,600.00	338,770.34	1,154,370.34	0.00	0.00
									Agency General Fund	738,800.00	298,542.48	1,037,342.48	0.00	0.00
									Agency Federal Fund	76,800.00	40,227.86	117,027.86	0.00	0.00
									Agency Special Fund	0.00	0.00	0.00	0.00	0.00
									Total Agency Funding	815,600.00	338,770.34	1,154,370.34	0.00	0.00
		FTE		9.00										

CR02 – Position Funding

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

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

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

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



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

Funding Breakdown

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

SR13 – Personal Services Budget

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



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 001	\$6,000.00	\$3,284.68	\$6,000.00	\$3,284.68	\$9,284.68	\$0.00	\$0.00
1000001 JIM	2013	CL0010	.8	No	80%	G - State General Fund H104	\$24,000.00	\$13,138.73	\$24,000.00	\$13,138.73	\$37,138.73	\$0.00	\$0.00
1000001 JIM	2014	CL0010	.2	No	20%	F - Crisis Child Care 001	\$6,000.00	\$3,284.68	\$6,000.00	\$3,284.68	\$9,284.68	\$0.00	\$0.00
1000001 JIM	2014	CL0010	.8	No	80%	G - State General Fund H104	\$24,000.00	\$13,138.73	\$24,000.00	\$13,138.73	\$37,138.73	\$0.00	\$0.00
1000002 BILL	2013	CL0010	1	No	100%	F - Crisis Child Care H104	\$32,400.00	\$16,829.25	\$32,400.00	\$16,829.25	\$49,229.25	\$0.00	\$0.00
1000002 BILL	2014	CL0010	1	No	100%	F - Crisis Child Care 001	\$32,400.00	\$16,829.25	\$32,400.00	\$16,829.25	\$49,229.25	\$0.00	\$0.00
1000003 TODD	2013	CL0010	1	No	100%	G - State General Fund 001	\$30,000.00	\$16,423.41	\$30,000.00	\$16,423.41	\$46,423.41	\$0.00	\$0.00
1000003 TODD	2014	CL0010	1	No	100%	G - State General Fund 001	\$30,000.00	\$16,423.41	\$30,000.00	\$16,423.41	\$46,423.41	\$0.00	\$0.00
1000004 JAN	2013	CL0015	1	No	100%	G - State General Fund 001	\$36,000.00	\$17,438.01	\$36,000.00	\$17,438.01	\$53,438.01	\$0.00	\$0.00
1000004 JAN	2014	CL0015	1	No	100%	G - State General Fund 001	\$36,000.00	\$17,438.01	\$36,000.00	\$17,438.01	\$53,438.01	\$0.00	\$0.00
1000005 TIM	2013	CL0021	1	No	100%	G - State General Fund 001	\$42,000.00	\$18,452.61	\$42,000.00	\$18,452.61	\$60,452.61	\$0.00	\$0.00
1000005 TIM	2014	CL0021	1	No	100%	G - State General Fund 001	\$42,000.00	\$18,452.61	\$42,000.00	\$18,452.61	\$60,452.61	\$0.00	\$0.00
1000020 APRIL	2013	CL0112	.6	No	60%	G - State General Fund 001	\$32,400.00	\$12,289.09	\$32,400.00	\$12,289.09	\$44,689.09	\$0.00	\$0.00
1000020 APRIL	2014	CL0112	.6	No	60%	G - State General Fund 001	\$32,400.00	\$12,289.09	\$32,400.00	\$12,289.09	\$44,689.09	\$0.00	\$0.00
1000040 Vacant	2013	CL4132	.5	Yes	100%	G - State General Fund 001	\$12,000.00	\$13,025.28	\$12,000.00	\$13,025.28	\$25,025.28	\$0.00	\$0.00
1000040 Vacant	2013	CL4132	.5	Yes	100%	G - State General Fund 001	\$12,000.00	\$13,025.28	\$12,000.00	\$13,025.28	\$25,025.28	\$0.00	\$0.00
1000040 Vacant	2014	CL4132	.5	Yes	100%	G - State General Fund 001	\$12,000.00	\$13,025.28	\$12,000.00	\$13,025.28	\$25,025.28	\$0.00	\$0.00
1000040 Vacant	2014	CL4132	.5	Yes	100%	G - State General Fund 001	\$12,000.00	\$13,025.28	\$12,000.00	\$13,025.28	\$25,025.28	\$0.00	\$0.00

Subschedule Reports

CR03 – Schedule Information

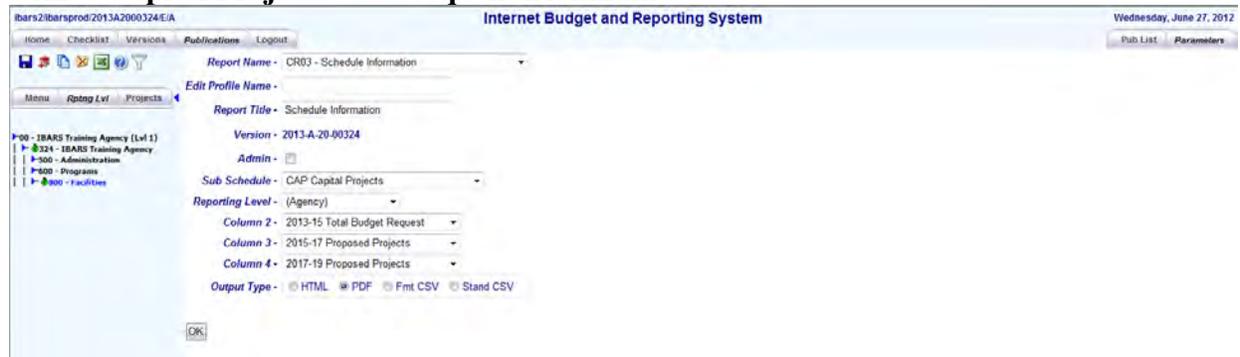
Provides reports from posting subschedules. Reports can be generated for the agency, all reporting levels, or individual reporting levels.

Available Posting Subschedule reports:

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

The Report Parameters screen choices and the related reports are the same for Equipment, IT Equipment, Extraordinary Repairs, and Other Capital Payments. For Capital Projects, the option exists to utilize IBARS to report capital projects planned for a six-year period, the budget request biennium and the two subsequent bienniums. If you have entered planned projects for the 2023-25 and 2025-27 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.

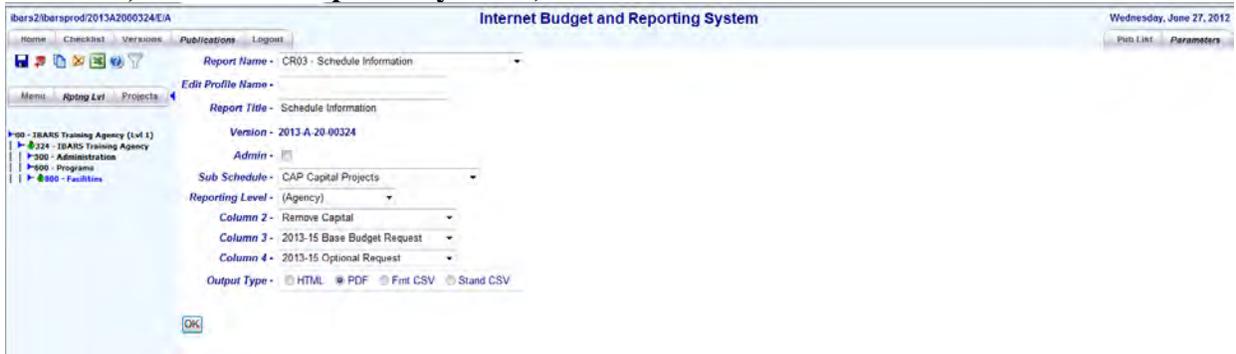
CAP – Capital Projects – Subsequent Bienniums



Capital Projects
 00324 IBARS Training Agency
 Version: 2013A2000324

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

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



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

The screenshot shows the 'Internet Budget and Reporting System' interface. The report name is 'CR03 - Schedule Information'. The report title is 'Schedule Information'. The version is '2013-A-20-00324'. The sub-schedule is 'GS Grants Summary'. The reporting level is '(Agency)'. The columns are configured as follows: Column 2 is '2011-13 Biennium Appropriation', Column 3 is '2013-15 Base Budget Request', and Column 4 is '2013-15 Optional Request'. The output type is set to 'PDF'. The left sidebar shows a tree view of the organization structure, including 'IBARS Training Agency (Lvl 1)', 'Administration', 'Programs', and 'Facilities'.

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.



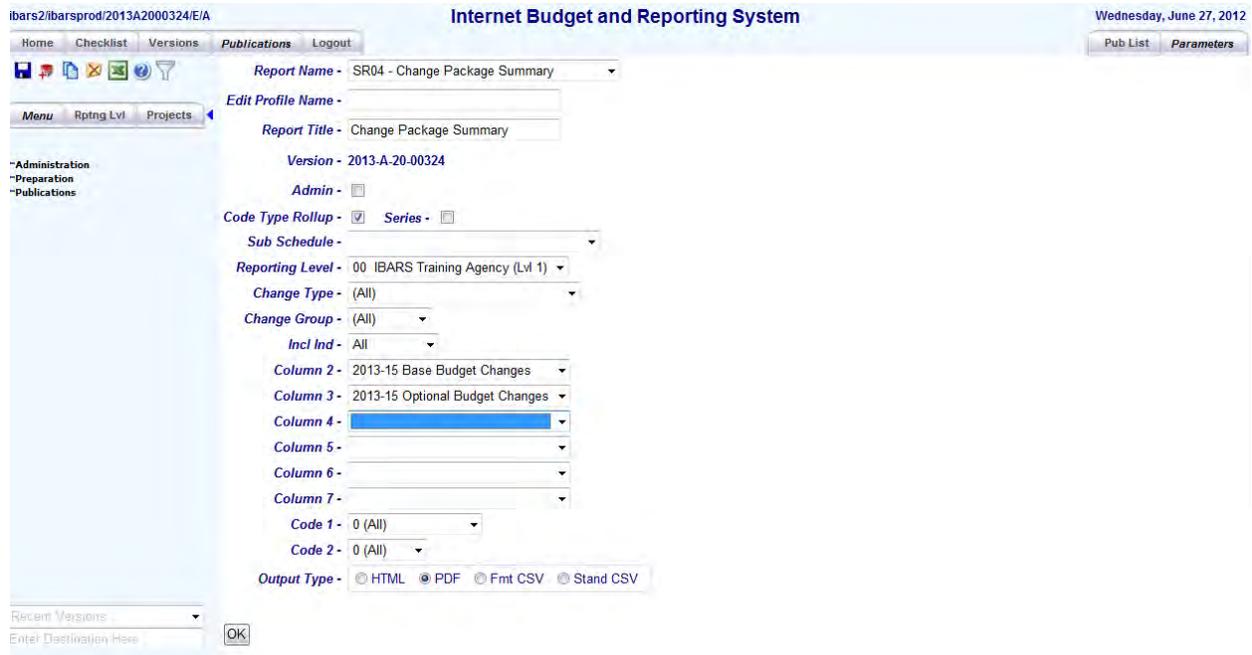
2013 Biennium / 06/27/2012 13:14:11 SR01 - Reporting Levels 1

Agency: 00324 IBARS Training Agency

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



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

CRCS – ND Change Package Summary Report

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

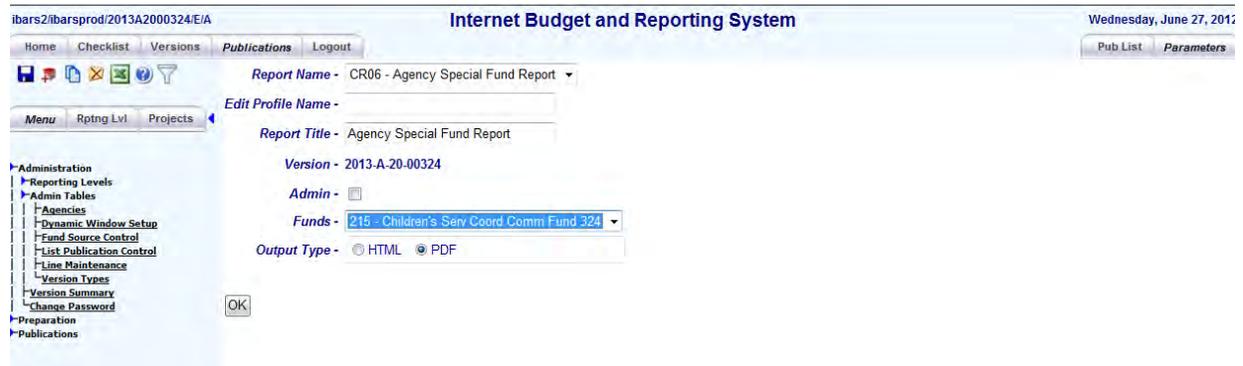


CHANGE PACKAGE SUMMARY
 00324 IBARS Training Agency
 Biennium:2013-2015

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

CR06 – Agency Special Funds Report

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



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.

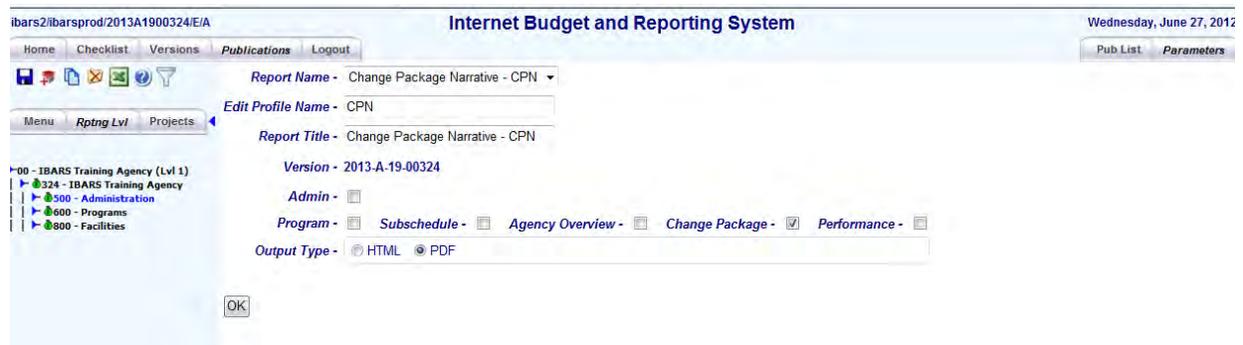
The screenshot shows the 'Internet Budget and Reporting System' interface. The report name is 'SR07 - Version Comparison'. The report title is 'Version Comparison'. The version is '2013-A-19-00324'. The reporting level is '500 Administration'. The first version is '2013-A-20-00324 Training Source' and the second version is '2013-A-19-00324 ibars 19'. The columns are set to '2011-13 Biennium Appropriation'. The output type is set to 'PDF'. There is an 'OK' button at the bottom.

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

NARR – Narrative Reports

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

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



BUDGET CHANGES NARRATIVE

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

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

Operating expense reallocations required to meet base budget limit.

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

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

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

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

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

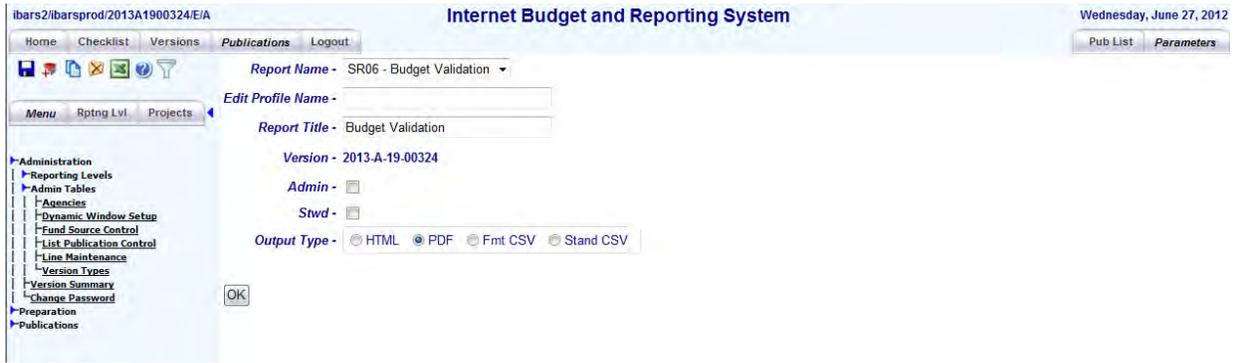
Page 1 of 6

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

Chapter Eleven: Glossary

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

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

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

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

Allotment - A procedure under which appropriated funds are restricted when resources 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 2021-23 budget covers the period July 1, 2021 to June 30, 2023.

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.