

# 2017-19 Agency Request Budget: Helpful Hints

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## Current Service Level (CSL)

### I. BASE BUDGET:

#### Beginning Balance

- Beginning Balance will not be loaded automatically in the BASE column. Agencies need to input a value based current 15-17 estimated ending balances.

#### Service & Supply Adjustments

- Agencies may redistribute values in S & S accounts at the Summary Cross Reference Level (SCR) if desirable. The following accounts are protected and may not be change:
  - 4225 State Gov. Service charges
  - 4300 Professional Services
  - 4315 IT Professional Services
  - 4325 Attorney General
  - 4425 Facilities Rental and Taxes

#### Non Limited Appropriations

- Non Limited Adjustments (Including Inflation) should be done in the BASE column. CSL packages should not be used for these increases.

#### Capital Construction

- Capital Construction projects do not roll forward. These need to be zeroed out in the BASE column.

#### Debt Service

- Control numbers for specific agencies will be provided by the Capital Finance Section of the CFO's Office.

#### General Fund Revenues

- Control numbers will be provided by the Office of Economic Analysis based on the May Forecast.

#### Lottery Fund Revenues

- Control numbers will be provided by the CFO Lottery Analyst based on the May Forecast.

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## II. INFLATIONARY RATES

### Standard Inflation = 3.70%

- Applies to non-PICS accounts (Temps, Overtime, Differentials & Unemployment) and the inflationary costs are recorded only in essential package 010 and not in essential packages 031-033.
- Applies to generic S&S, Capital Outlay, and Special Payments accounts and the inflationary costs are recorded in essential package 031.

### Non-state employee personnel (contract providers) inflation = 4.1%

- Applies to two S&S accounts (Professional Services and IT Professional Services) and the inflationary costs are recorded in essential package 031.
- Applies to non-specific Special Payment accounts and the inflationary costs are recorded in essential packages 031 (3.70%) and 032 (.40%).

### Medical Inflation = 4.10%

- Applies to medical costs. Analyst can approve with documentation from agency and if costs fall within the specific criteria noted on page 21 of the budget instructions. Anything higher than 4.00% requires Exception Committee approval.
  - Inflationary costs are recorded in essential packages 031 (3.70%) and 032 (0.40%).
  - If approved exception above the 4.00%, these costs are recorded in essential package 033.

### State Government Service Charges (account 4225)

- Applies to items reported in the online interactive price list report for both SGSC.
  - The net difference between 2015-17 LAB (Base value) and the 17-19 SGSC total is recorded in essential package 031.

### Attorney General Inflation (account 4325) = max. 13.14%

- The calculated inflation costs cannot exceed 13.14% and are recorded in essential package 031.
- Anything beyond this inflation rate must go to the Exception Committee and are recorded in essential package 033.

### Uniform (6.9%) & Non-uniform (account 4425)

- The inflationary costs for uniform rent is recorded in essential package 031.

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- Anything beyond this inflation rate should have been requested as an Exception. These will be recorded in essential package 032.

### III. **PENSION BOND CONTRIBUTION**

- Applies to account 3221 and the 17-19 amount is furnished by BAM after all agencies have completed the PICS Start-up audit cycle.
  - The net difference between 2015-17 LAB (Base) and the 17-19 total is recorded in essential package 010.
- If agency is approved to use essential packages 050 and/or 060, this account can be adjusted between fund types or across SCRs as long as the 17-19 total is not increased or decreased.

### IV. **VACANCY SAVINGS**

- Applies to account 3455 and the 17-19 amount is approved by the BAM Analyst.
  - The net difference between 2015-17 LAB (Base) and the 17-19 total is recorded in essential package 010.
- If agency is approved to use essential packages 050 and/or 060, this account can be adjusted between fund types or across SCRs as long as the 17-19 total is not increased or decreased.

### V. **MASS TRANSIT TAX = .006**

- Applies to account 3260 and the 17-19 amounts are calculated by the agency but are not allowable on federal funds.
  - The total salaries and wages from the 17-19 Base and the entry values in package 010 are multiplied by .006 = maximum allowable Mass Transit Tax.
- If agency is approved to use essential packages 050 and/or 060, this account can be adjusted between fund types or across SCRs as long as the 15-17 total is not increased or decreased.

### VI. **ORBITS REPORTS**

- ANA102A Inflation Forecast Report. This report displays the valid inflation amount by account.

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- ANA103A Inflation Analysis Report. This report is useful to verify the calculated inflation rates.
- ANA104A Mass Transit Tax Report. This report displays the maximum allowable Mass Transit Tax.

### **Agency Request Budget**

#### **I. PACKAGE 070 Revenue Shortfall**

- Used to record expenditure reductions do to a revenue shortfall.

#### **II. PACKAGES 81 & 82**

- Use to enter Emergency Packages after the February Session.

#### **III. POLICY PACKAGES**

- When entering Policy Packages:
  - Do not include State Government Service charge changes. At CSL these values will balance to the On Line Price List and should not be updated at this point.

### **Miscellaneous Audit Points**

#### **I. General Fund Ending Balances**

- General Fund appropriation (account 0050) must be equal to expenditures by Summary Cross Reference in all columns and/or packages.

#### **II. Negative Ending Balance**

- BASE Column: Negative Ending Balances in non-general fund appropriated funds are allowed in the BASE and CSL columns only. They are **not allowed** in the Agency Request column.

#### **III. Intrafund Transfers**

- Intrafund Transfers In and Out must balance within the Agency and across Appropriated Fund Types.

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### IV. Transfer to the General Funds (account 2060)

- The total sum of Appropriated Fund Type 8800 revenues must be the same amount that is being transferred out in account 2060.

### V. Revenue Transfers and Special Payments between Agencies

- Run the AUD004 report before you submit for audit to verify that Transfers and Special Payments between agencies balance. If they do not work with the other agency(s) to confirm transfers.
- Agencies requesting additional Lottery revenues in Policy packages are directed to use the generic Transfer In Lottery Proceeds Account (1040).

### VI. NonLimited Appropriated Fund Increases In Package 31

- Inflation for Nonlimited fund types need to be entered in the BASE column. They should not be entered in Package 31.