MBARS
BUDGET SUBMISSION
TRAINING MANUAL

Office of Budget and Program Planning
August 13, 14,15 2008

Table of Contents

***NOTE: The MBARS Users Manual published by the MBARS section of the SABHRS support unit is located on the MINE.

1. STEPS TO COMPLETE FOR YOUR BUDGET:

The first 3 steps MUST be completed FIRST and in the following order:

- ✓ Review Position Attributes and Allocate Positions 100% to Reporting Levels
- ✓ Allocate Fixed Costs in the Adjusted Base Budget
- ✓ Fund the Adjusted Base

The following steps must be completed, but in no specific order:

- ✓ Create and/or Edit Decision Package Budgets and Narrative
- ✓ Enter and Update Revenue Estimates
- ✓ Input pay plan funding percentages
- ✓ Enter and Update Agency and Program Narrative
- ✓ Submit Your Budget

2. LOGGING ON TO MBARS

- ✓ If you need to get an MBARS User ID/password, contact your agency security officer, who should make a request using the same process as is used for access to SABHRS.
- ✓ If you need to have your password reset, call the MBARS Help Desk at x5795.

To logon to MBARS:

- ➢ Enter your User ID and Password. Click the OK button.
- ➢ To change your password, click on File/Change Password.

Select a Budget Version:

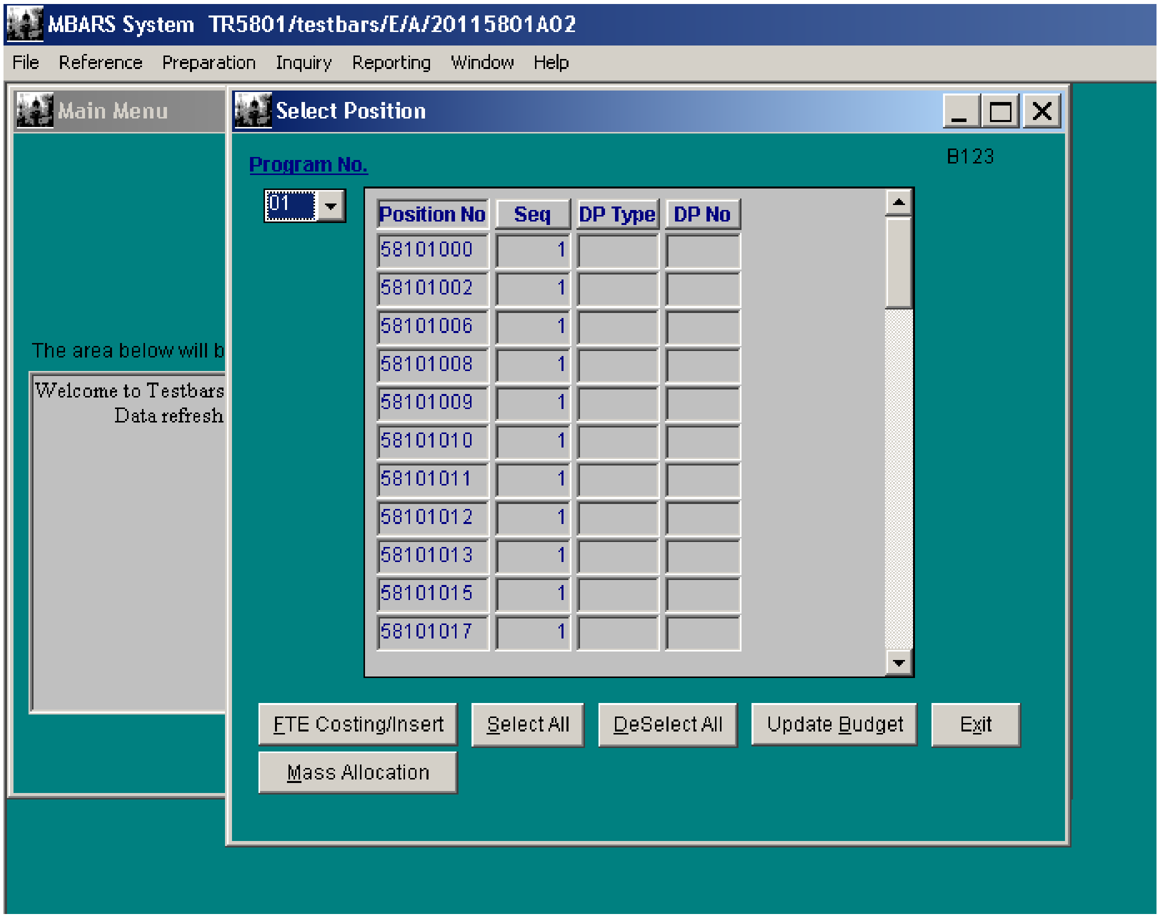
The Version Control screen allows a user to select the version they want to view or work on in all subsequent screens.

- ➢ Select File on the Main Menu option bar.
- ➢ Click on Version Control. The Version Control screen will appear.
- ➢ Select the appropriate biennium from the “Select Biennium” drop down list. The screen will default to the last version the user had selected or to the 2011 biennium if the last version selected is no longer available. Data is also available for the 2001, 2003, 2005, 2007, and 2009 biennia.
- ➢ Select the “A02” version for your agency by either double clicking or clicking once on the version and clicking OK on the left hand portion of the screen [A01 for the University System Units].

3. FTE

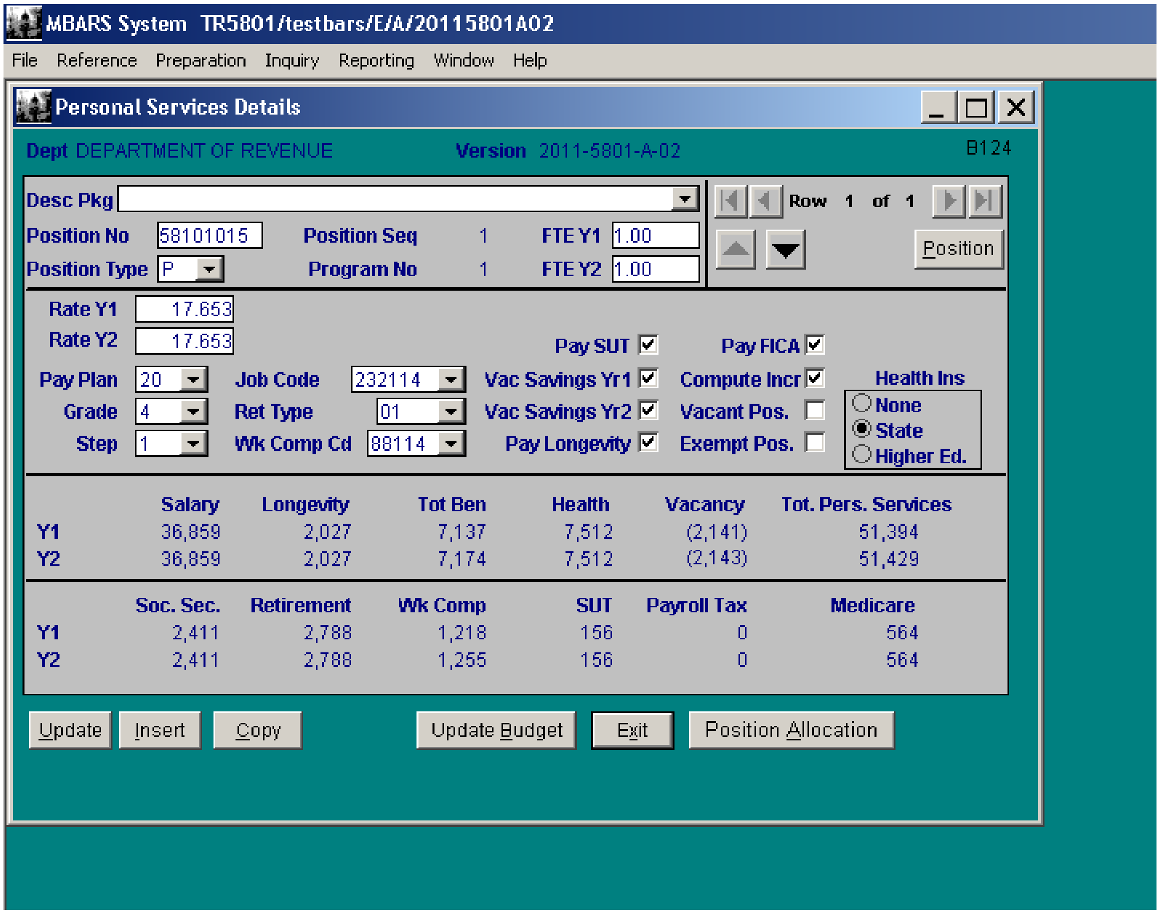
Allocating FTE to Reporting Levels:

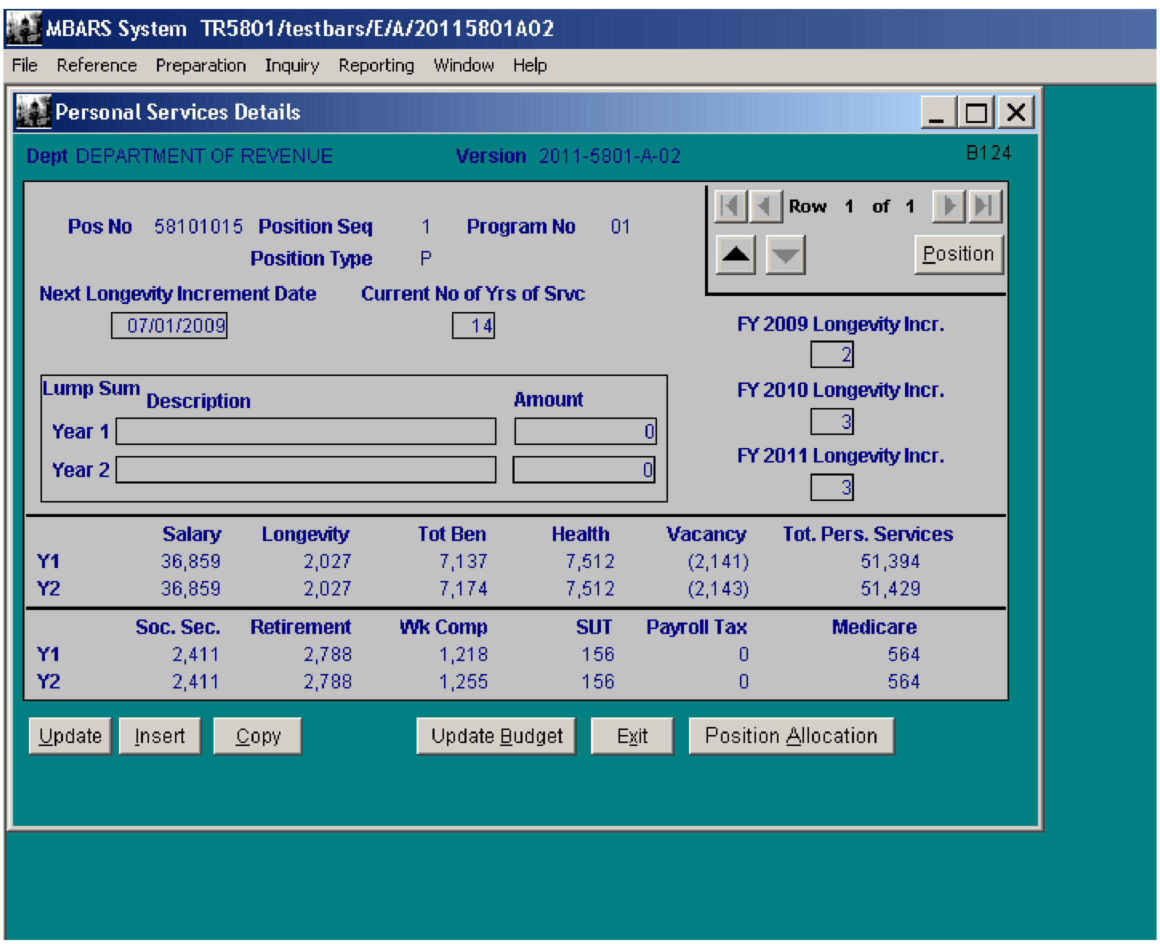
✓ View positions by clicking on Preparation/General Budgeting/Personal Services Details. Select a program from the drop down list.



➢ To view a position, click on the position number and click the "FTE Costing" button or double click on the position.

- To select multiple non-consecutive positions to view, use Control-Click. To select multiple consecutive positions to view, use Shift-Click. The scroll bar on the right hand side of the screen will allow you to scroll through the position numbers available for selection if all positions cannot be displayed on the screen.
- Once at the B124 "Position Services Details" screen, to migrate between the panels, use the up and down arrows in the upper right hand corner of the screen. The first panel has the down arrow highlighted and the second arrow has the up arrow highlighted.
- If multiple positions have been selected, you can navigate between positions by using the left and right pointing arrows on the upper right hand corner of the Personal Services Details screens. The arrows with the line next to them go to the first or the last record. The arrows without the line go the next or previous record.


MBARS System TR5801/testbars/E/A/20115801A02
File Reference Preparation Inquiry Reporting Window Help
Personal Services Details
Dept DEPARTMENT OF REVENUE Version 2011-5801-A-02 B124
Desc Pkg
Row 1 of 1
Position No 58101015 Position Seq 1 FTE Y1 1.00
Position Type P Program No 1 FTE Y2 1.00
Position
Rate Y1 17.653
Rate Y2 17.653
Pay SUT Pay FICA
Pay Plan 20 Job Code 232114 Vac Savings Yr1 Compute Incr Health Ins
Grade 4 Ret Type 01 Vac Savings Yr2 Vacant Pos. None
Step 1 Wk Comp Cd 88114 Pay Longevity Exempt Pos. State
Higher Ed.
Salary Longevity Tot Ben Health Vacancy Tot. Pers. Services
Y1 36,859 2,027 7,137 7,512 (2,141) 51,394
Y2 36,859 2,027 7,174 7,512 (2,143) 51,429
Soc. Sec. Retirement Wk Comp SUT Payroll Tax Medicare
Y1 2,411 2,788 1,218 156 0 564
Y2 2,411 2,788 1,255 156 0 564
Update Insert Copy Update Budget Exit Position Allocation


MBARS System TR5801/testbars/E/A/20115801A02
File Reference Preparation Inquiry Reporting Window Help
Personal Services Details
Dept DEPARTMENT OF REVENUE Version 2011-5801-A-02 B124
Row 1 of 1
Pos No 58101015 Position Seq 1 Program No 01
Position Type P
Position
Next Longevity Increment Date Current No of Yrs of Srvc
07/01/2009 14
FY 2009 Longevity Incr.
2
Lump Sum Description Amount
FY 2010 Longevity Incr.
Year 1 0
3
Year 2 0
FY 2011 Longevity Incr.
3
Salary Longevity Tot Ben Health Vacancy Tot. Pers. Services
Y1 36,859 2,027 7,137 7,512 (2,141) 51,394
Y2 36,859 2,027 7,174 7,512 (2,143) 51,429
Soc. Sec. Retirement Wk Comp SUT Payroll Tax Medicare
Y1 2,411 2,788 1,218 156 0 564
Y2 2,411 2,788 1,255 156 0 564
Update Insert Copy Update Budget Exit Position Allocation

- There are two personal services detail screen panels. These screens provide the detailed attribute information about each position that is used in conjunction with standard pay rate tables for computing personal services costs. Personal services costs are automatically posted to the expenditure budgets (once the positions are allocated to Reporting Levels) when users click on the Update Budget command button. Personal services costs reflect the annualized costs of current HB 2, HB 576, and SA positions for each year of the upcoming biennium.

  - FTE attribute detail is maintained at the program level, even though FTE can be allocated to lower reporting levels.
  - If FTE changes are required in present law budgets or as part of new proposals, these changes can ONLY be made using decision packages. These positions are designated by the words “New Position” displayed to the right of the position number on the position selection screen.

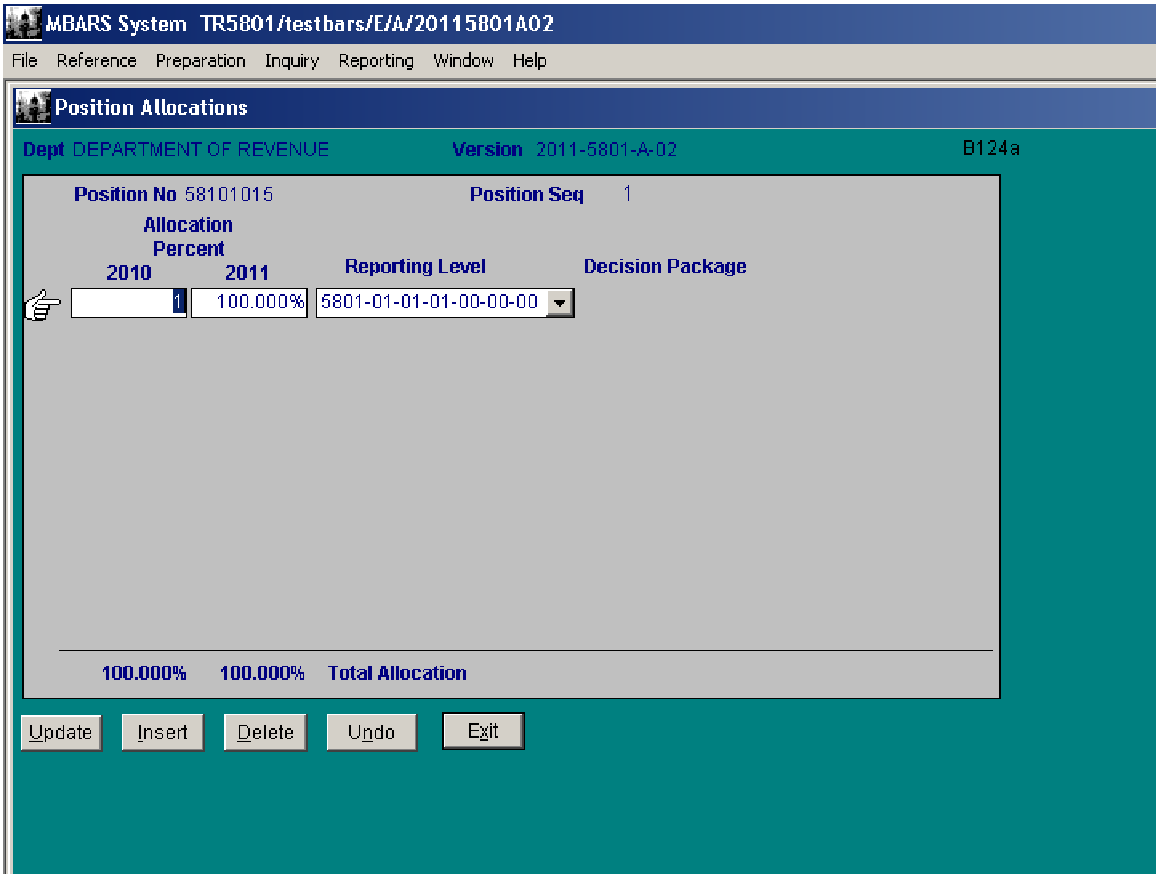
- Positions MUST be allocated 100% to reporting levels. If this is not done, you will not be able to submit your budget. To allocate a position among reporting levels **WITHIN** a program, click on the “Position Allocation” button at the bottom of the Personal Services Details screen.

  - **NOTE 1:** PeopleSoft allows positions to be paid across programs, however **MBARS DOES NOT** allow this.

  - **NOTE 2:** This allocation of positions, and the posting of costs via the Update Budget command button, MUST be done prior to funding the adjusted base budget or the entire cost of all positions will not be included in the budget.

  - **NOTE 3:** Budget reports R607b (Out of Balance) and R617 or R618 (Position Allocation Exceptions) may be useful in this task.

  - **NOTE 4:** Screen B123 “Select Position:” A new ‘Mass Allocation’ command button allows users to input allocation information to a new Screen B124b “Mass Allocation” in order to allocate one or many positions with a single set of allocation data.



- ➢ To insert addition rows, click the "Insert" button. Click Update to save your work.

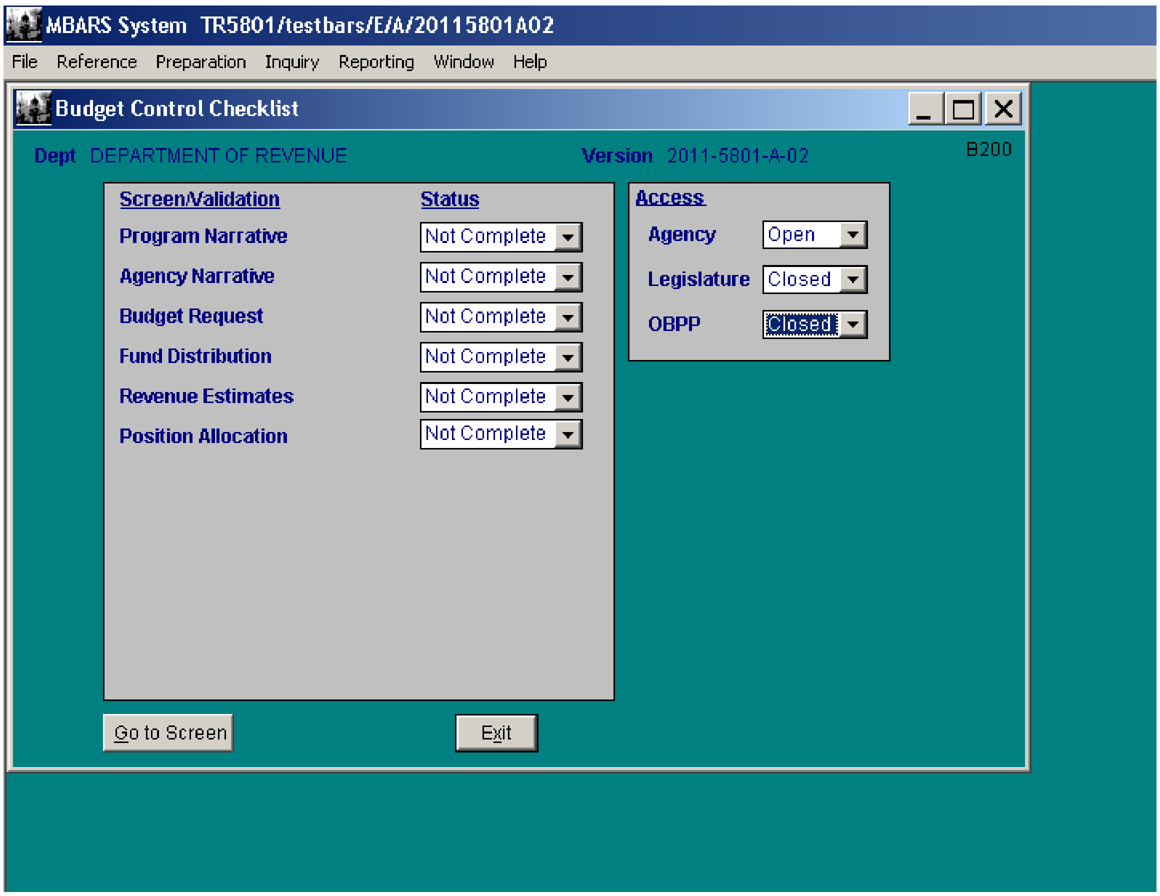
FTE and Decision Packages:

- ✓ If any changes need to be made to an existing FTE or if you are requesting new FTE, the changes MUST be included in a decision package.
  - ➢ An easy way to create a new position is to select an existing position, open it, and click on the Copy or Insert command button.
  - ➢ A new position may also be created by having NO positions highlighted on the Select Position screen and clicking the "FTE Costing/Insert" button.
    - o You must associate new positions with a decision package by clicking on the drop down arrow on the top of the screen.
    - o Adjust the pay plan, grade, and any other attributes as needed.
    - o Use the existing SABHRS position number for Modified FTE you are requesting the position to become permanent and use the position number you want to have on SABHRS HR for any new FTE.
    - o Complete the Position Allocation screen for your new position. This MUST be done for ALL EPP Positions that were created via an EPP request as well as new positions created within a decision package.
    - o Click the Update button to save position allocation information and click on the Update Budget button to post the costs to the budget.

4. VERIFYING AND FUNDING THE ADJUSTED BASE BUDGET:

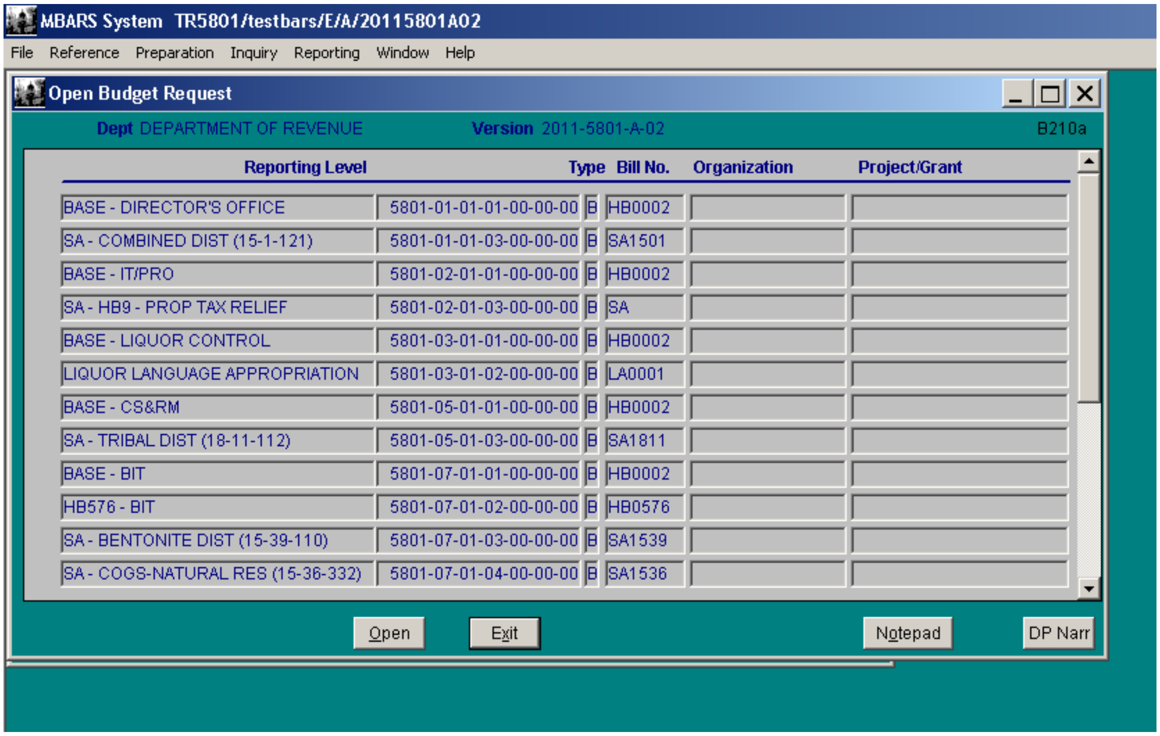
✓ Go to Preparation/General Budgeting/Budget Request and double click on the "not complete" for this item, **or** highlight the "Not Complete" and click on the Go To Screen button, **or** go to Preparation/General Budgeting/Budget Request.

Note: Access to your version is controlled using the status block shown on the right hand side of the screen. Agency budget versions will be accessible to agency users, as designated by the OPEN status, while the Legislature and the OBPP user access will be denied, as designated by the CLOSED status. If you want the OBPP to be able to view your version, change the drop down menu to OPEN, likewise for the LFD. If you don't want them to be able to view your budget, leave them CLOSED.



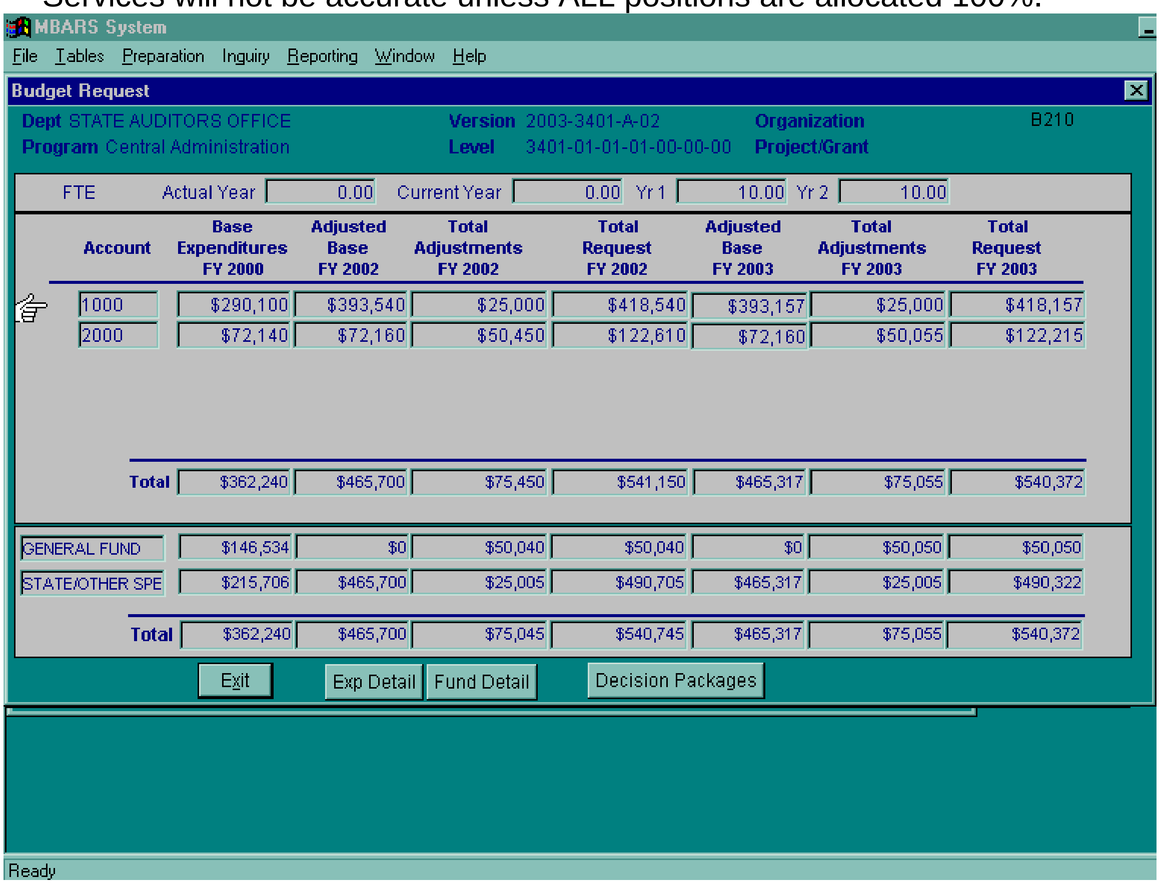
Select a Reporting Level:

➢ The Open Budget Request screen lists all reporting level 4s for that version for the agency. Select the appropriate reporting level by clicking once and clicking Open, or by double clicking on the line.

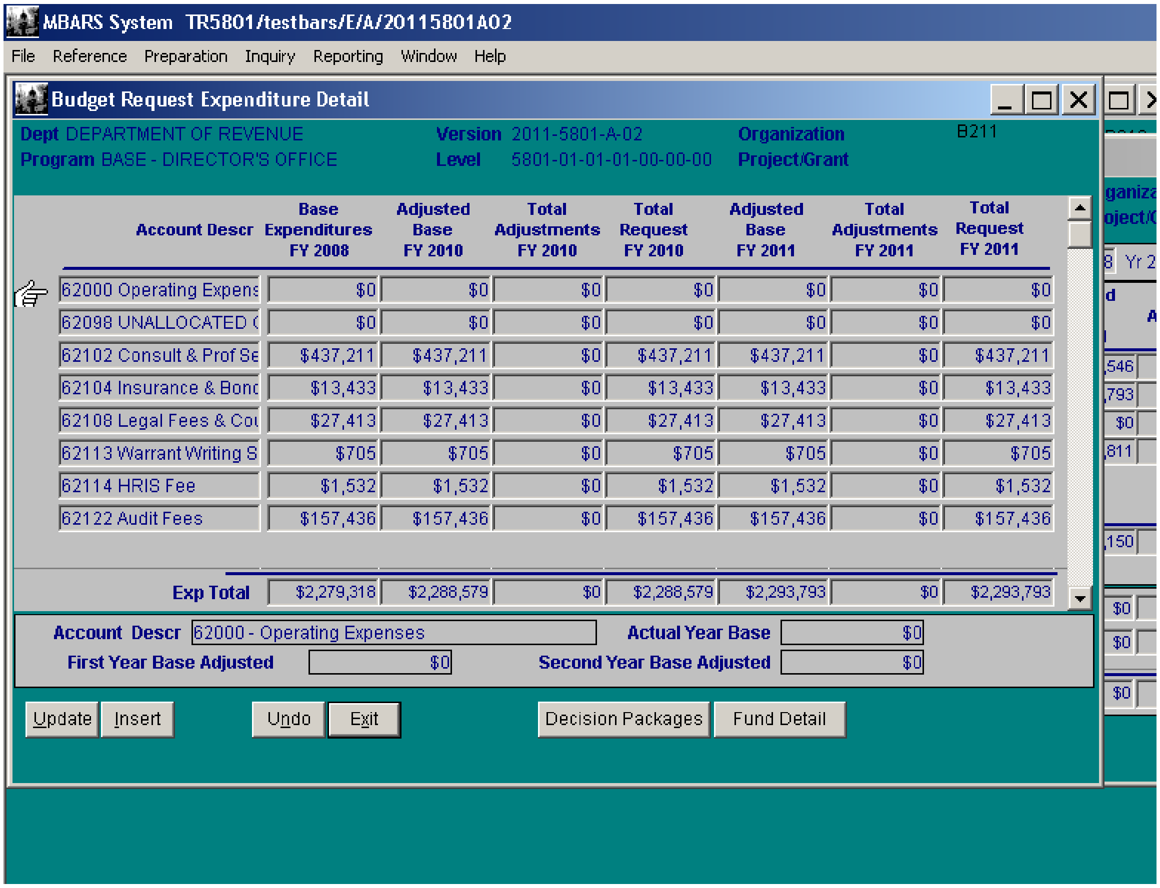


Viewing the Budget Request Data:

- ➢ This screen shows first level account and fund type summarized information. This screen also provides the totals of costs and expenditures for the selected reporting level.
- ➢ Remember, the amount displayed in the adjusted base column for 61000-Personal Services will not be accurate unless ALL positions are allocated 100%.



➢ To view third level account detail for a first level account, click on the first level account and then click “Exp Detail” on the bottom of the screen or double click on the first level expenditure account you desire the detail for.
➢ NOTE: These are aggregated amounts based on RL “tree” structure and exclude One-Time-Only (OTO) and/or Non-Budgeted expenditure records.
➢ Agencies should verify the information contained in the Base Expenditures column.



✓ If accounts are needed that aren’t included in the base, insert them on this screen by clicking the insert button and selecting the account and they will become available for Decision Packages.

Entering Fixed Costs into the Adjusted Base Budgets:

✓ The adjusted base will already include personal services costs for all current level HB2, HB576, and SA FTE (if the positions have been 100% allocated to reporting levels and the Update Budget button has been clicked) and all adjustments for inflation/deflation.
✓ The budget instructions issued by OBPP contain a spreadsheet (and supporting detail) showing the amounts agencies must budget for certain specific fixed costs. Agencies may allocate the total amount among reporting levels as appropriate. OBPP will verify that only the correct amount is included in agency budgets.

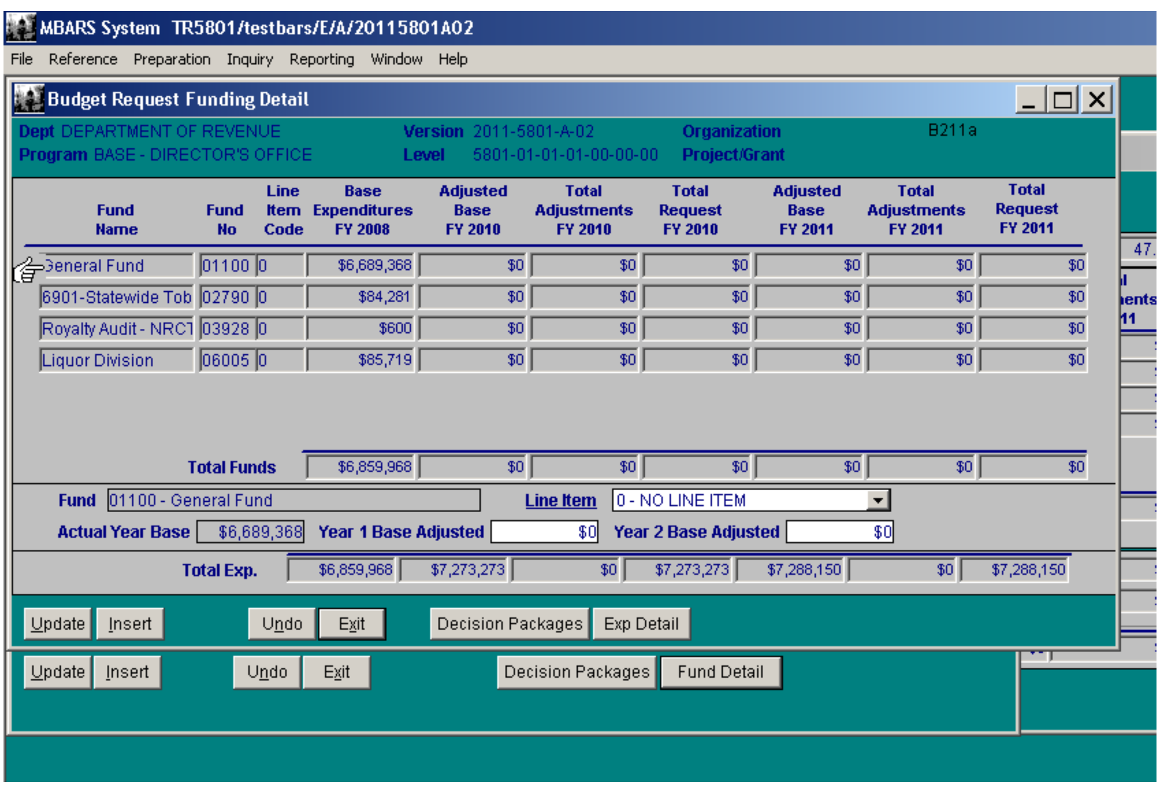
➢ To enter a fixed cost amount in the adjusted base column of a budget, go to the Budget Request Expenditure Detail Screen. Click on the line containing the appropriate account. Near the bottom of the screen, two white boxes will show called “First Year Base Adjusted” and “Second Year Base Adjusted”. Enter the appropriate amounts from the fixed costs spreadsheet and click update to save your work. Repeat for additional accounts and reporting levels as needed to completely allocate the fixed cost amounts.

- If the fields are "grayed" no updates are allowed to the account.
- Note in 1 case, an account is inflated and will also be "white" for editing. Account 62510 – Motor Pool Leases is inflated to reflect the new motor pool rates for vehicles in agency possession in FY 2006. The account is also open to allow agencies that will receive lease vehicles in FY 2007 to add the vehicle budget from the OBPP lease vehicle spreadsheets.

<u>Funding the Adjusted Base Budget:</u>

✓ Once the base budget has been verified, all FTE have been allocated, and the fixed costs have been included, the adjusted base should be funded.

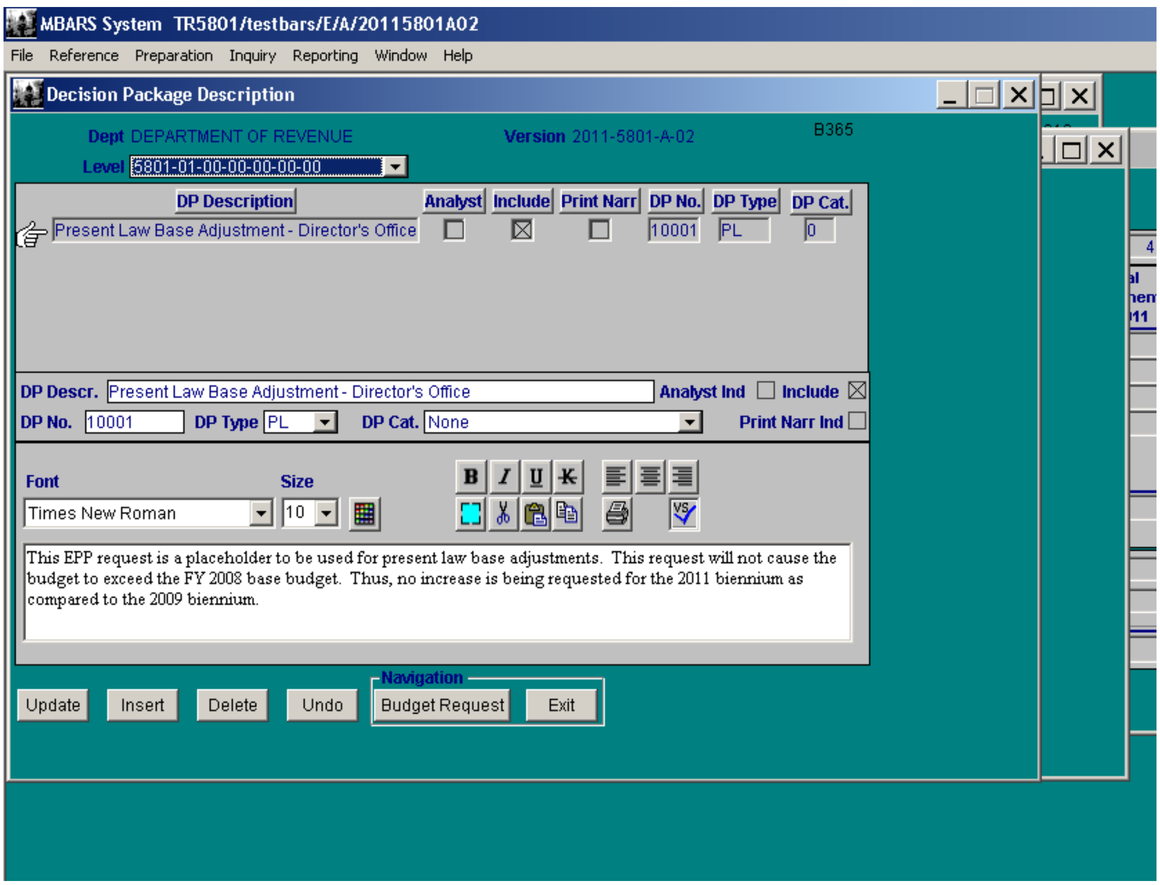
- To manually fund the budget, click on the "Fund Detail" button at the bottom of the screen or double click on the funding line. Click on the each fund type and enter the appropriate amount in the white boxes for each year on the bottom of the screen. There are no default or percentage type funding options.
- FYI: Percentages of funding for Base Budget Actual Expenditures is available to view at Preparation/Fund Distribution/Group 1 Detail.
- If funds are needed that aren't included in the base, insert them on this screen and they will become available for Decision Packages. (Contact Amy Sassano at OBPP to add needed funds that are not available)
- B211a "Budget Request Funding Detail:" Agency users can now select a 'Line Item' value on this screen if they desire. This functionality **MUST** be utilized to associate a line item code of "Legislative Audit (Restricted/Biennial)" to a funding line. The "No Line Item" value corresponds to the main appropriation line printed in HB 2 for each program. If a Legislative Audit line item has been added, a fund may have two lines on the funding screen – one with "No Line Item" and one for the Legislative Audit.



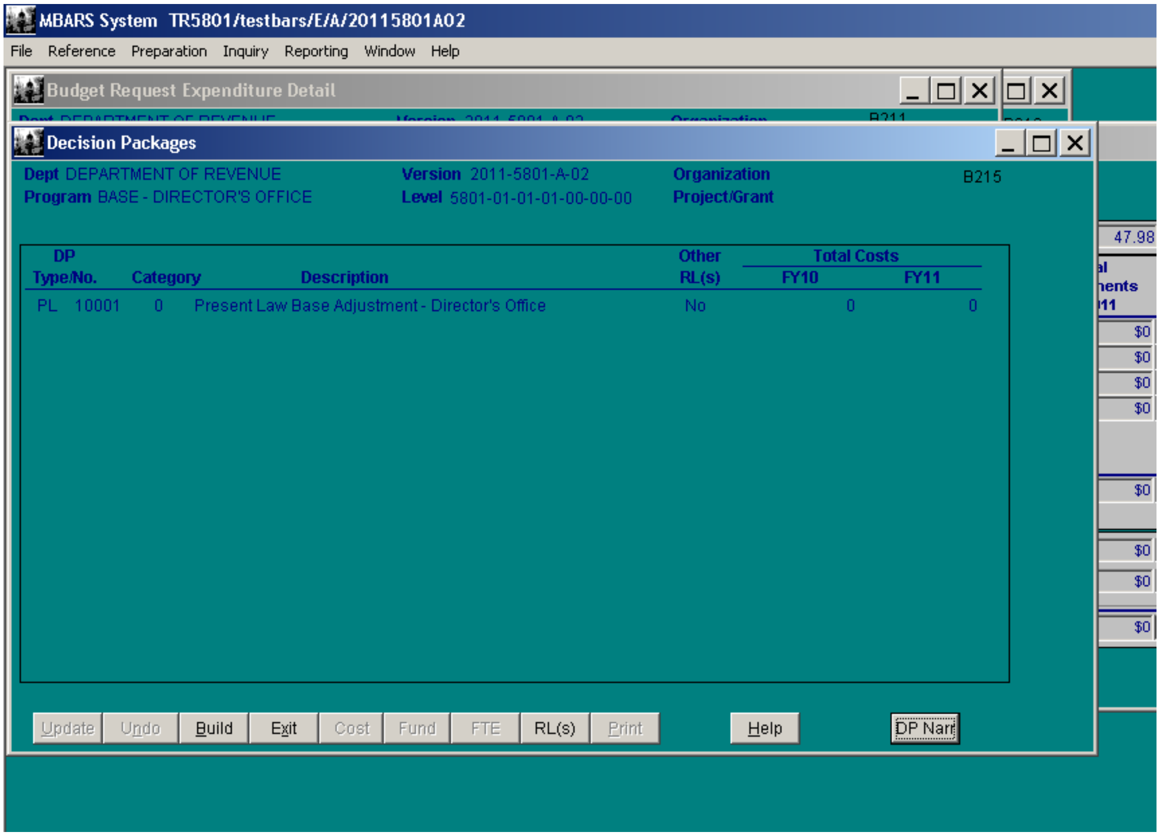
5. MAKING ADJUSTMENTS TO THE BUDGET USING DECISION PACKAGES:

✓ Any changes to an agency's budget (with the exception of fixed costs and inflation) MUST be made using a decision package (DP). Decision Packages are categorized as either a Present Law Adjustment (PL) or a New Proposal (NP). See the OBPP Executive Budget Instructions for definitions.

- Budget change packages that were submitted during the EPP process and either approved or pended will automatically be loaded in your MBARS "A" version as DPs.
- To create a new DP, first click on Preparation/General Budgeting/Decision Package Definition.
    - Select the program the DP should be attached to using the "Reporting Level" drop down selection. Click on the "Insert" button. Enter the DP description, DP number, and DP type. Enter the DP narrative following the guidelines set forth in the OBPP executive budget instructions. For select DPs, there may be additional narrative requirements. (See Page 12 of the Executive Budget Instructions). Click on update to save your work.



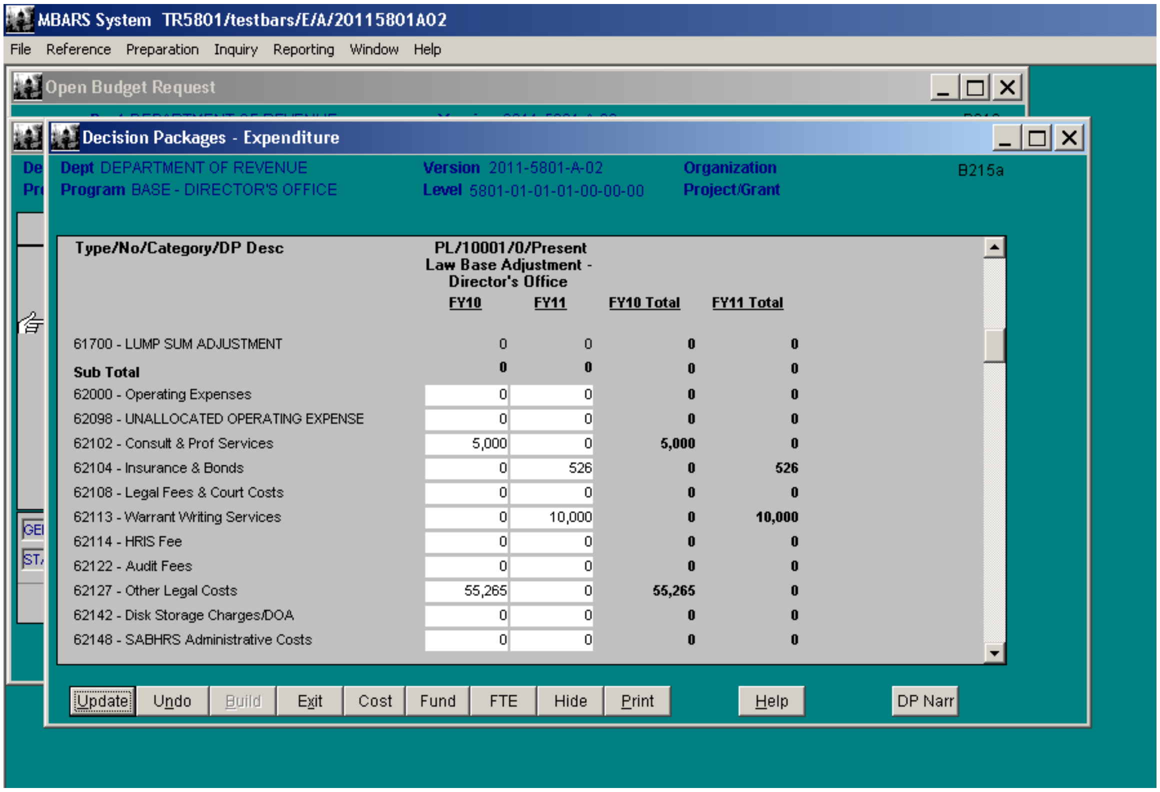
- To enter the financial portion of the DP, go to Preparation/General Budgeting/Budget Request and select the appropriate reporting level. From the Budget Request screen, click on the "Decision Packages" button.



NOTE 1: This screen shows all DPs that have been created for the PROGRAM, however it only displays costs specific to the reporting level selected. A single DP can contain costs in multiple reporting levels WITHIN a program.

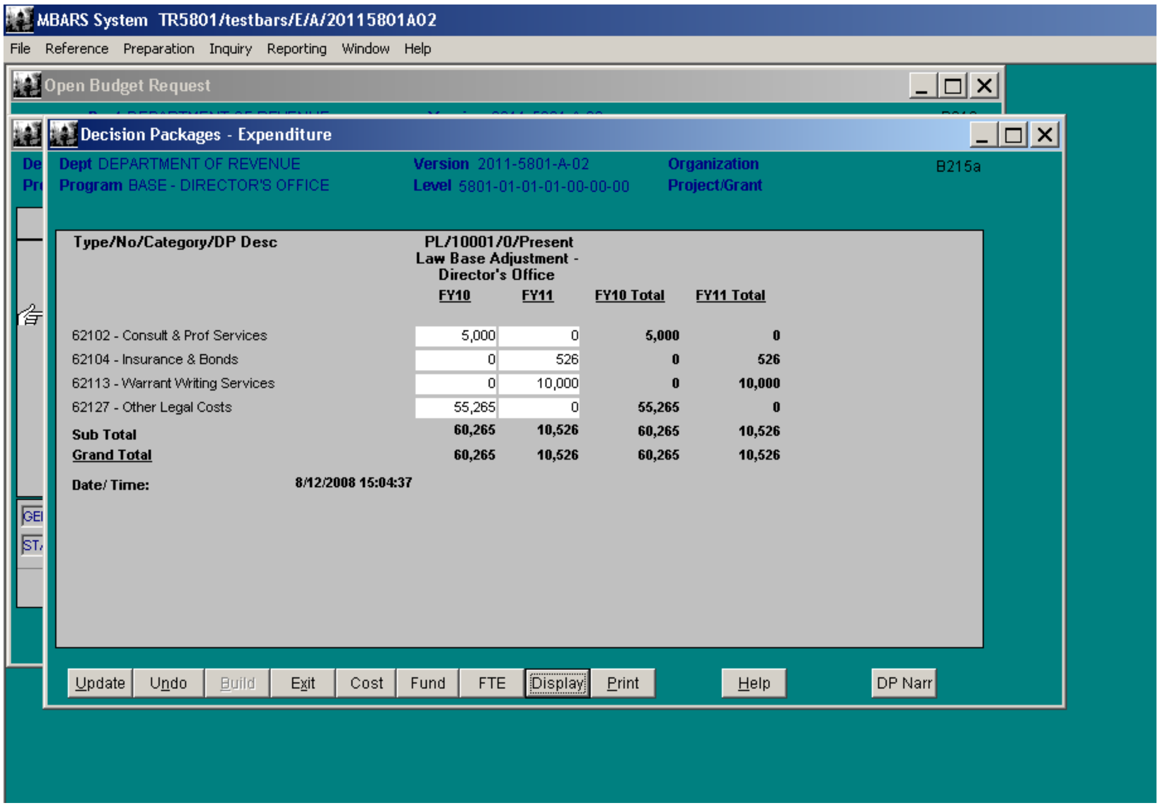
✓ TASK: ALL pending and approved EPP items that were carried forward into decision packages were carried forward in first level (unallocated) accounts. <u>The decision packages **MUST** have the first level accounts zeroed out and the dollar amounts allocated to third level detail.</u>

- Select the appropriate decision package(s) and click on the "Build" button.
  - Enter costs in the appropriate accounts by typing in the correct amount. Use the scroll bar on the right hand side to view more account codes. Click on update to save your work.

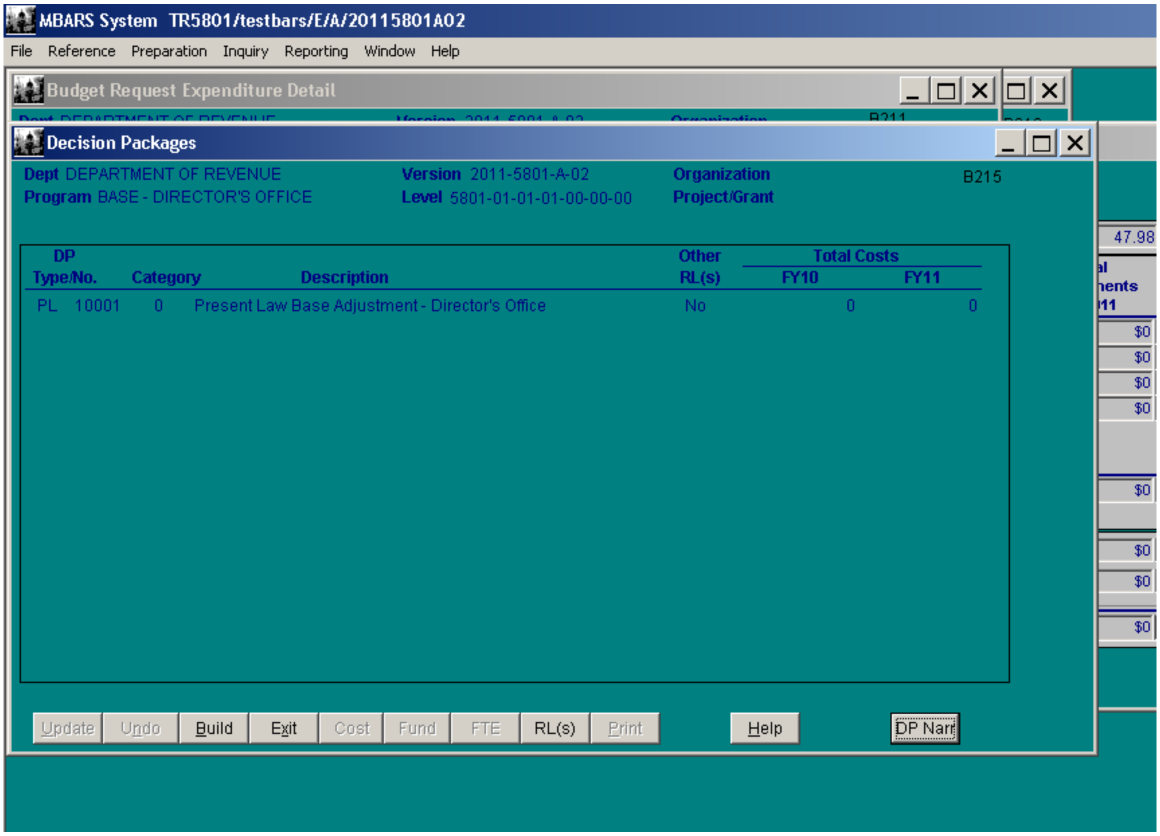


- Costs related to FTE will be automatically posted to the DPs when the Update Budget button is clicked on the FTE screens. Note that account 61700 'Lump Sum Adjustment' is automatically posted from the position detail screen. A "0" is posted if no amount is on the position screen. If you input a value into this expenditure account manually on the DP screen when costs are posted from the B124 screens, the value will be overwritten with whatever value exists on the B124 screen.

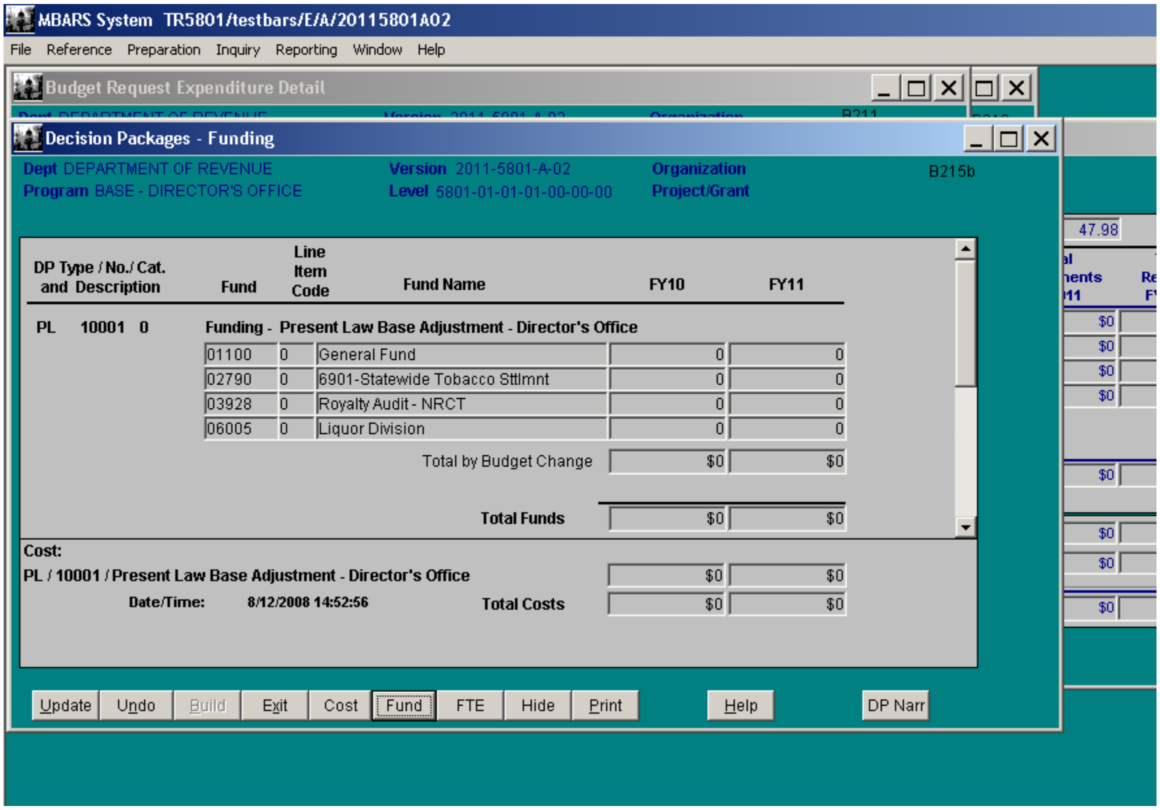
Screen B215, B215a, B215b, and B215c "Decision Package" selection and 3 DP detail screens (Expenditures, Funding, FTE): The default display mode is unchanged (i.e., users see all DP information that is associated with the selected RL, even if dollars and FTE equal zero for a DP). However a new 'Hide/Display' command button allows users to 'Hide' the zero dollar and FTE information to only view the accounts that are used for the request, and then 'Display' the information again, if desired.



Screen B215 “Decision Package” selection: A column/indicator identifies when a particular DP is associated with other RL4s. A new ‘RLs’ command button allows users to display information about the other RLs, if desired. The Hide button will remove the information from the screen.



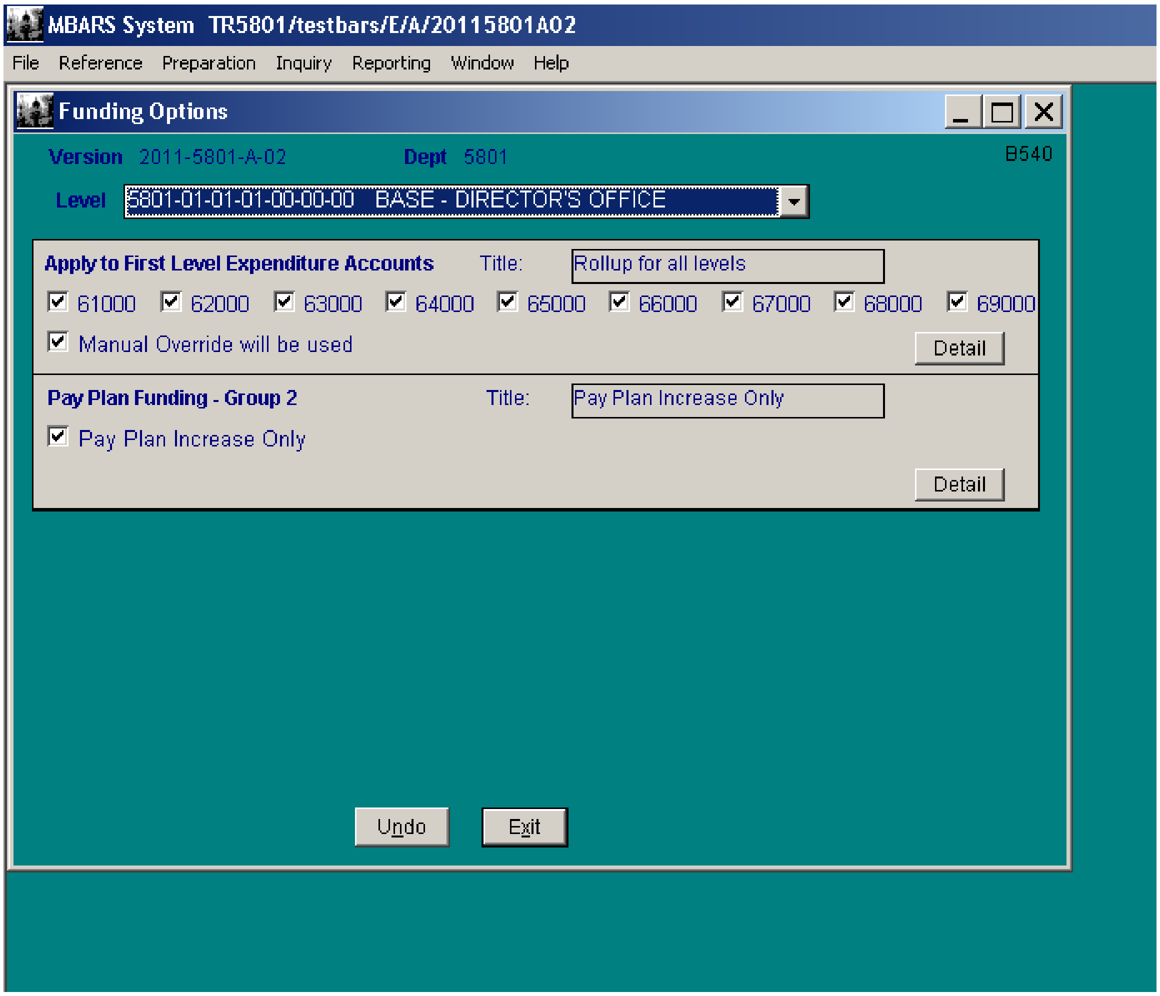
To fund the DP, click on the fund button at the bottom of the screen. Click in the box behind the correct fund and enter the dollar amount. Repeat with additional funds as needed. Total Funds MUST EQUAL Total Costs. Click on update to save your work.



6. FUNDING THE PAY PLAN:

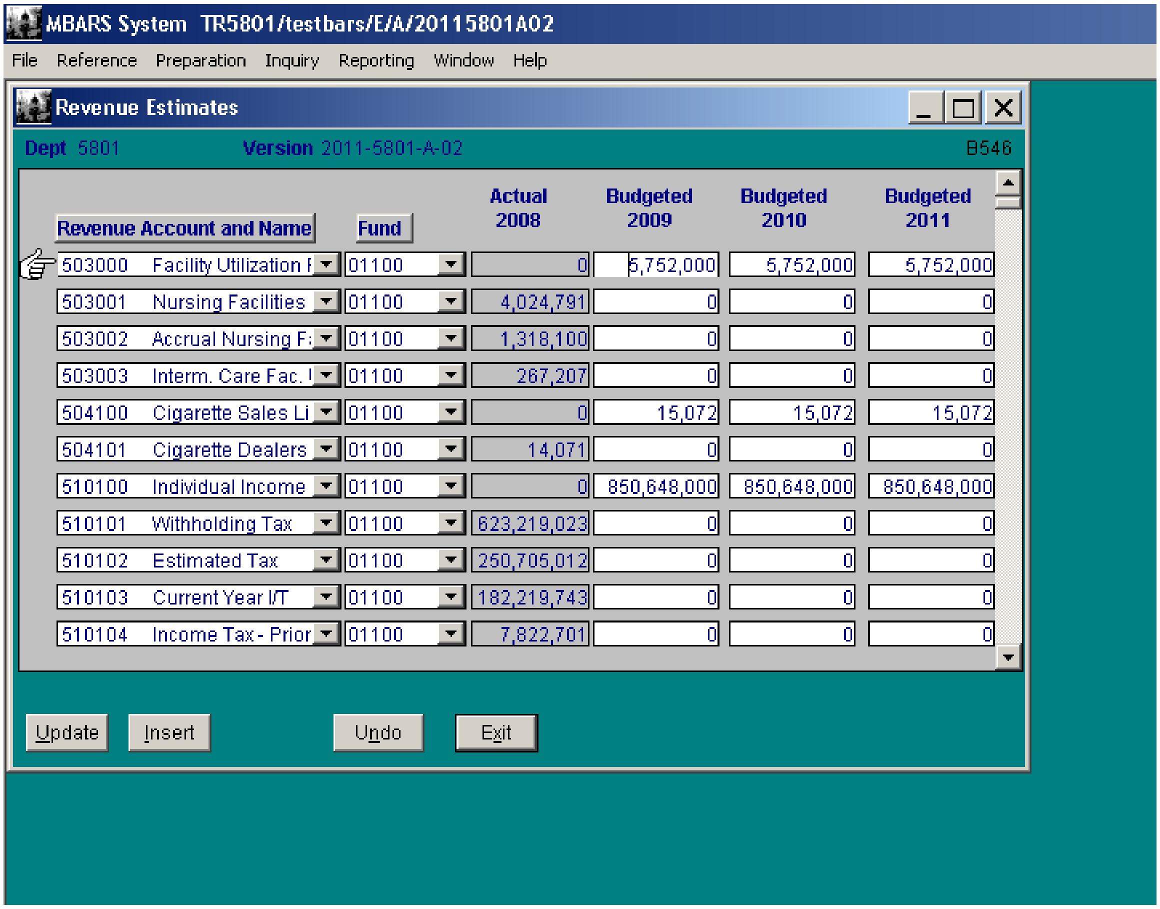
In order for the Budget Office to correctly allocate funding for the Pay Plan bill, each agency MUST record its funding ratios in MBARS.

- ✓ To record the funding ratios, go to Preparation/General Budgeting/ /Fund Distribution.
- ✓ Select the appropriate reporting level.
- ✓ Enter as many funds as needed to equal 100%.
- ✓ Repeat for all reporting levels in your agency that have personal services budgets.
- ✓ FYI: Percentage of funding of the Base Budget Actual Expenditures is available to view (for information only) at Preparation/General Budgeting/ Fund Distribution/Group 1 Detail.



7. REVENUE ESTIMATES:

- ✓ To review and update revenue estimates, go to: Preparation/General Budgeting/Budget Control Checklist/Revenue Estimates. Click on the "Not Complete".



The Revenue Estimate screen will display the revenue accounts and funds for revenue collected in the base year.

- ✓ Agencies should verify actual base year revenue estimates for accuracy
- ✓ Administering agencies MUST record revenue estimates for FY2007, FY2008, and FY2009. This is important so that the Governor presents a balanced budget. Agency proposals could be cut due to lack of revenue if agencies do not update revenue estimates to accurate and verifiable levels.
- ✓ Update estimates by entering the correct amounts in the white boxes. Click update to save your work.
- ✓ To insert a line, click the insert button.

8. NARRATIVE:

Certain narrative fields for each agency were copied forward from the Legislative or the OBPP version for the 2009 biennium. Agencies should review all narrative in MBARS and update as necessary.

- ✓ Narrative fields can be found at Preparation/General Budgeting/Narrative Input.
  - ➢ Select Agency, sub-program, or Program level from the drop down menu. Under "Title", select the narrative category you would like to enter or edit.
  - ➢ OBPP requires the following narrative fields to be completed:

    Agency Level:

    Mission Statement (required)
    Statutory Authority (required)
    Reorganization (optional)
    Supplemental Appropriation Description (optional)
    Executive Recommended Legislation (optional)
    Executive Budget Recommendation (OBPP use only)
    Language (optional)

    Program Level:

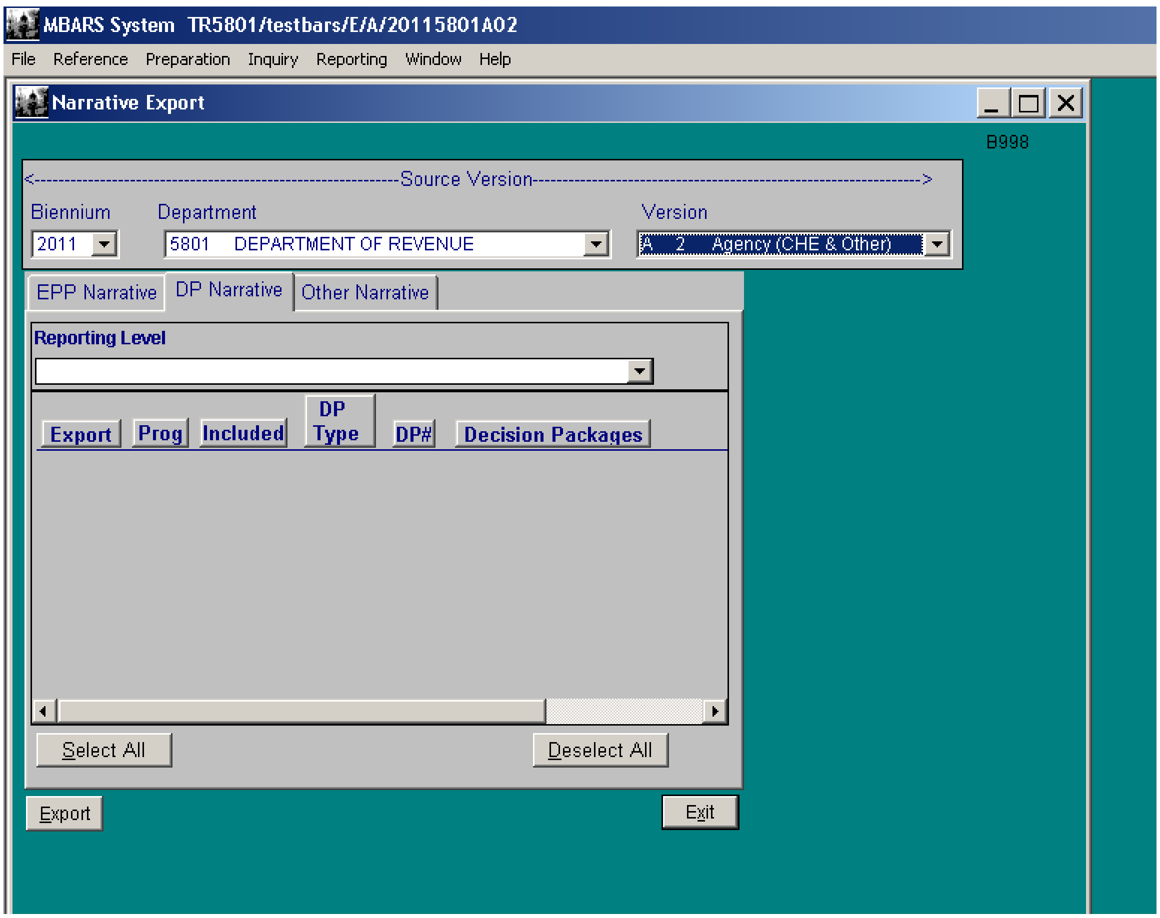
    Program Description (required)
    Program Reorganization (optional)
    Executive Budget Recommendations (OBPP use only)
    Language (optional)

    - ➢ Narrative relative to proprietary programs is discussed in detail in the Executive Budget Instructions in Section 13.
    - ➢ The LFD publishes the Agency Description field in the Budget Analysis Book, so please review and edit that field as needed.
    - ➢ Decision Package narrative is entered under Preparation/General Budgeting/Decision Package Definition. Narrative should include a brief one or two line description of the request, a line space and a paragraph describing the request. The last paragraph as well as any additional justification that has been included should be segregated by using square brackets [ ]. In addition, select DPs may require additional justification – see 11 of the Executive Budget Instructions.
    - ➢ <u>A new narrative field appears in MBARS to record answers to the personal services questions.</u>

SEE THE OBPP EXECUTIVE BUDGET INSTRUCTIONS FOR MORE DETAILED NARRATIVE REQUIREMENTS.

Narrative notes:

- ✓ Please **DO NOT** use any type of special formatting such as: indents, tabs, bold, italics, bullets, underline, etc. OBPP will format the narrative to fit the Executive Budget style when the book is prepared
- ✓ You can copy and paste narrative blocks from Word or WordPerfect.
- ✓ DO NOT type anything in a narrative field unless you intend to leave it there. If so much as a period or space is typed in a narrative field, the field will show up in the budget book during narrative processing and will have to be manually deleted.
- ✓ Reference the OBPP Executive Budget Instructions for details on additional narrative requirements for Proprietary Funds.
- ✓ Screen B998 “Narrative Export”: Agency users can export narrative from specified EPP (i.e., EPP narrative) and GB/BI (i.e., DP and ‘Other’ narrative) versions to formatted Word documents. Default sort sequences can be changed by clicking on B998 column headers, and EPP and DP narrative can be exported for ‘All Programs’ or individual programs.

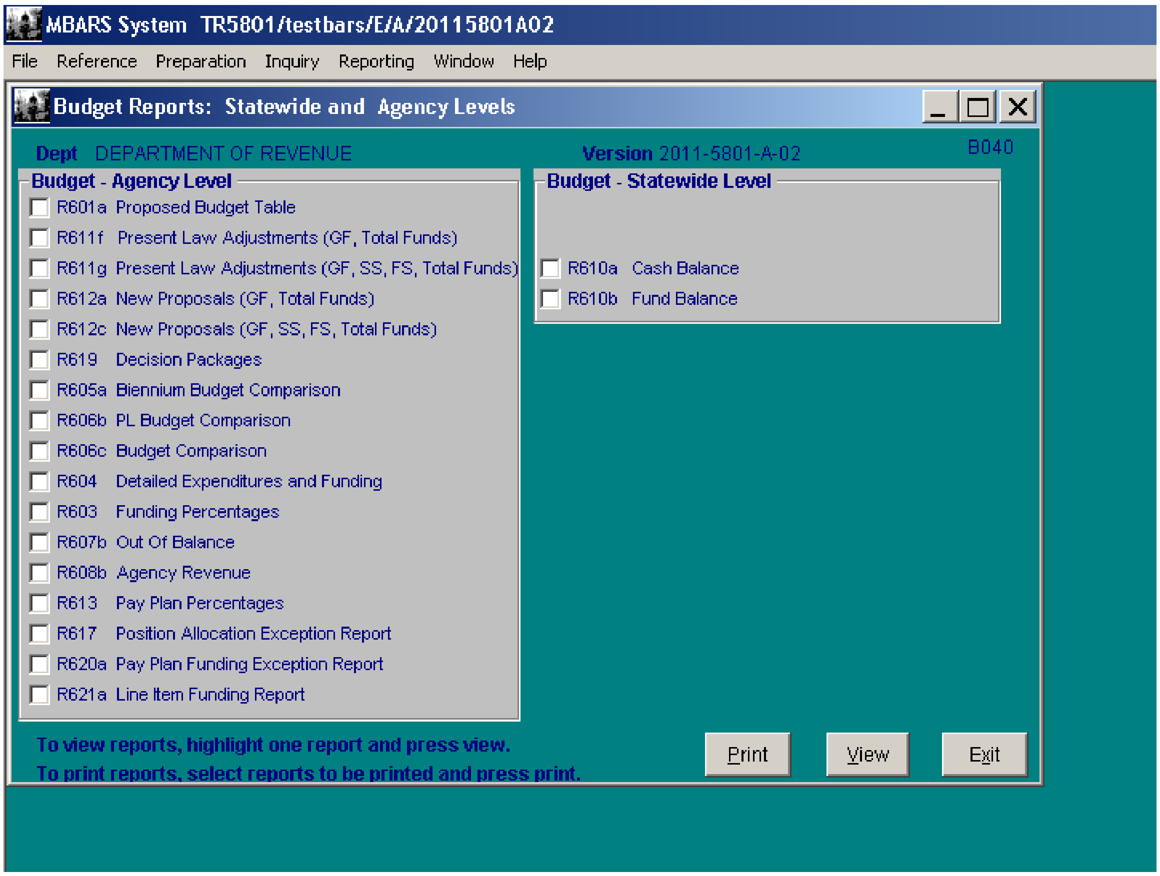


9. REPORTS:

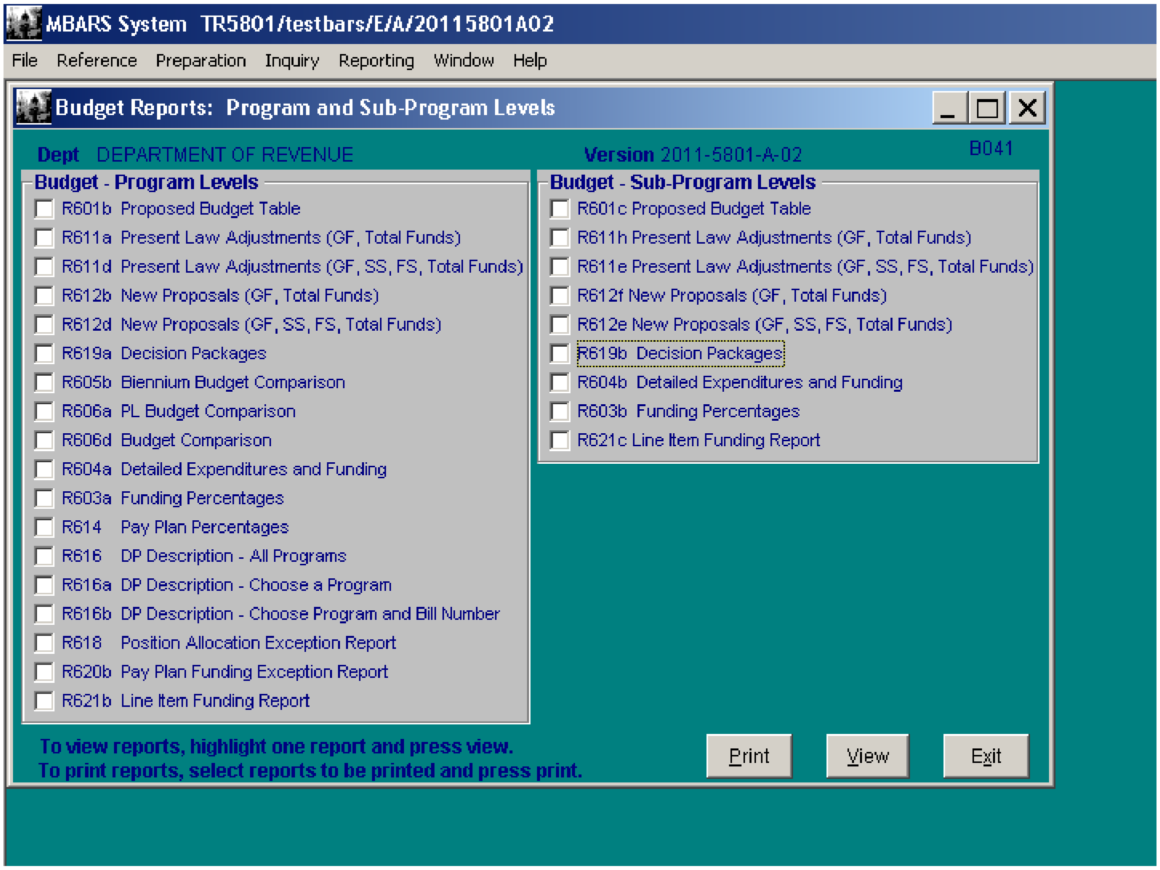
Descriptions of the various reports are contained in the MBARS Users Manual which is located on the MINE .

There are many reports available for MBARS Users:

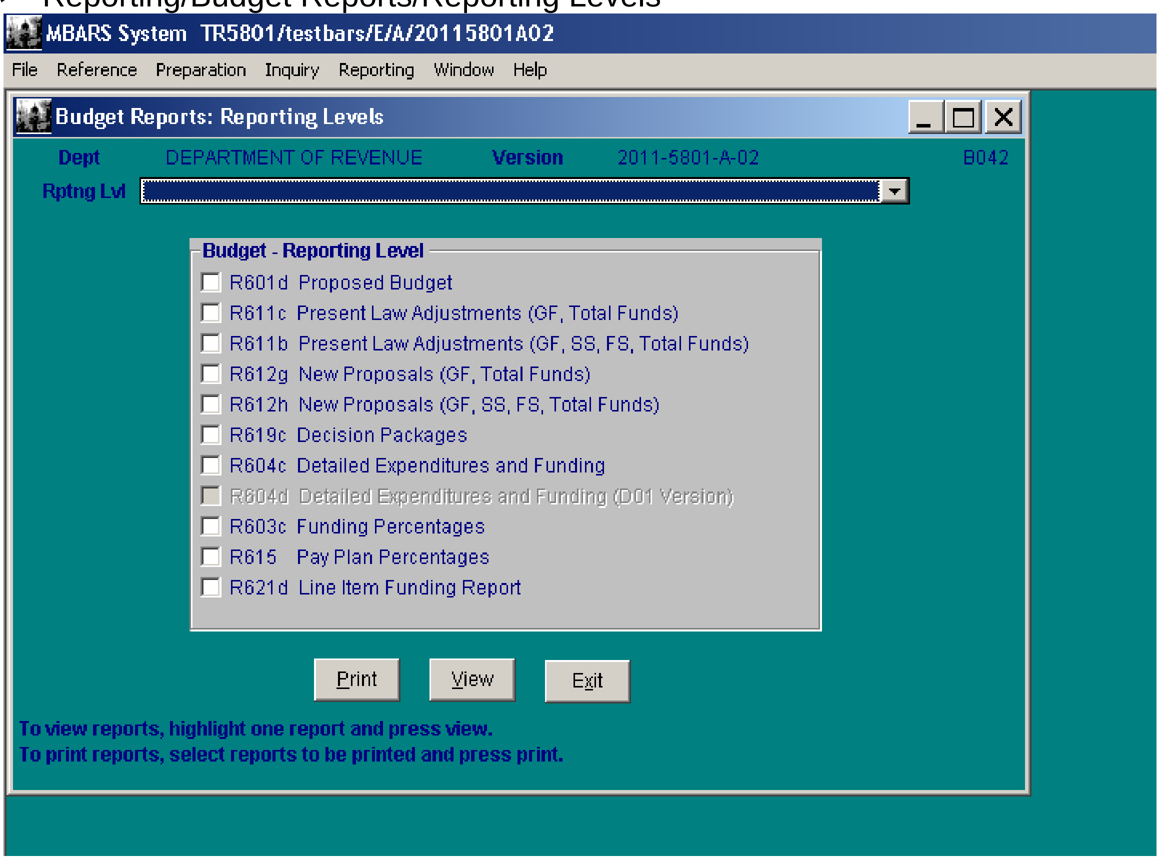
- ✓ Reporting/Budget Reports/Statewide and Agency level



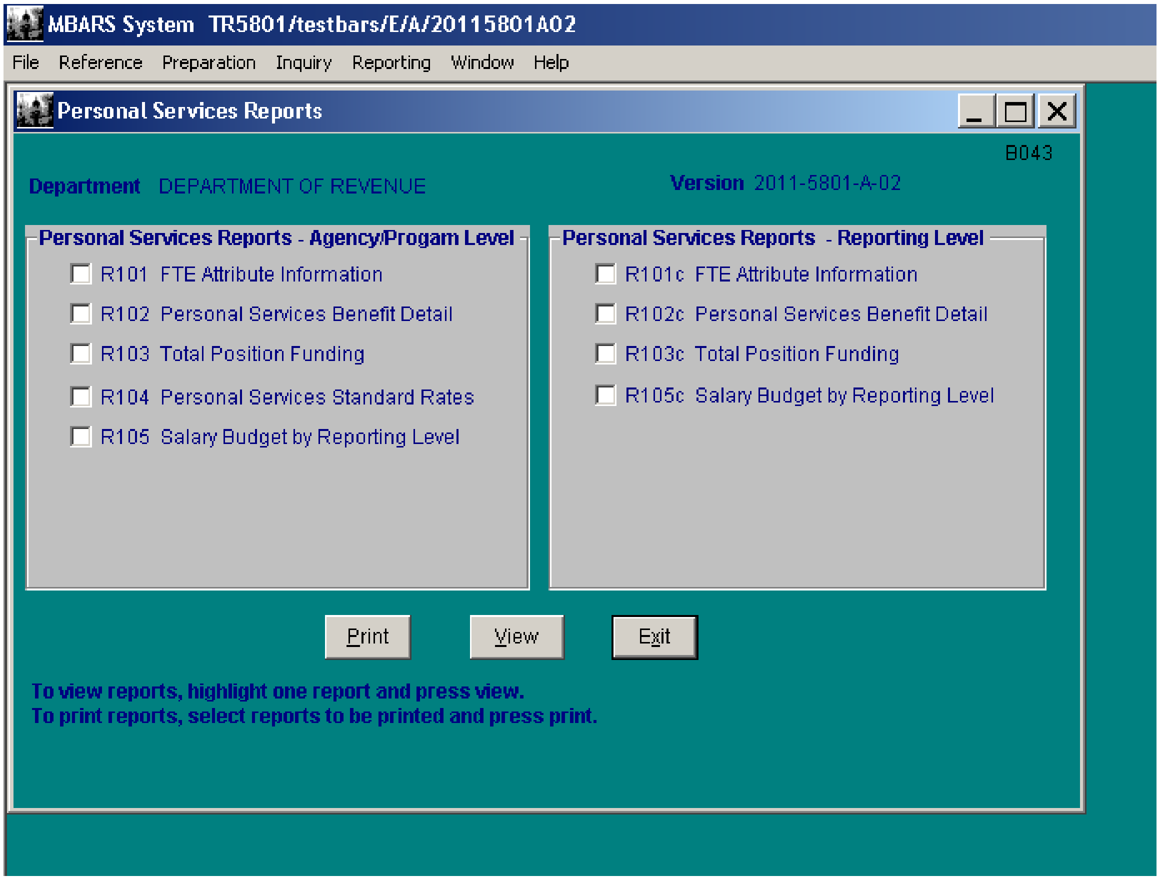
✓ Reporting/Budget Reports/Program and Sub-Program Levels



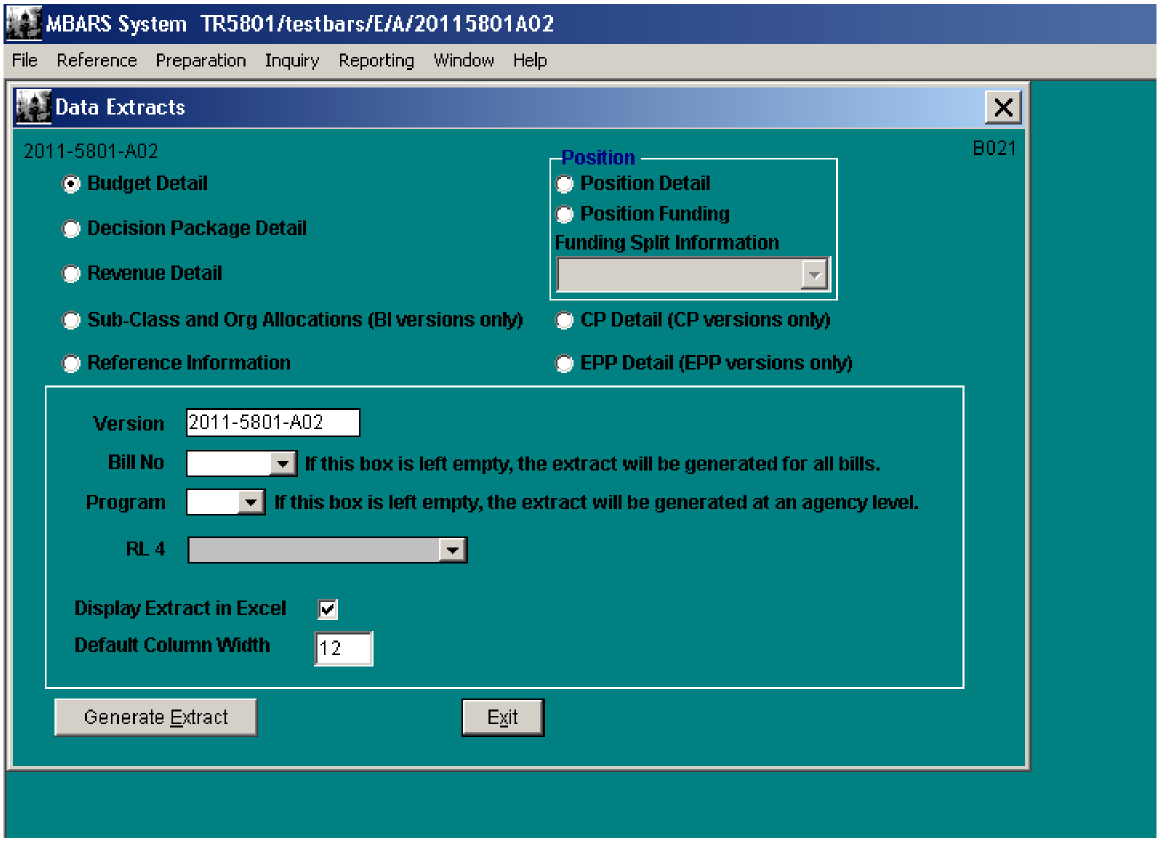
✓ Reporting/Budget Reports/Reporting Levels



✓ Reporting/Personal Services Reports



10. DATA EXTRACTS:



Budget extracts are available in MBARS to allow budget data to be loaded into Excel or DocuAnalyzer.

Three types of extracts are available: Financial, Personal Services, and Reference.

1. The budget detail extract can be run by agency, program, or RL 4, and gives third level detail and funding records for the selected budget.
2. The decision package detail extract can be run by agency, program, or RL4, and gives third level detail and funding records for decision packages in the selected budget.
3. The personal services extract can be run by
4. The personal services funding extract will be available in late August and can be run by
5. The reference information extract gives reference info by agency, program, or reporting level such as DPs related to a program and line item funding records.
6. A new extract is available for the D01 (detailed download version).

Extracts are exported to Excel by:

- Inquiry/Data Extracts
- Click the radio button for the desired extract type
- Bill No. – Select a bill number
- Program – Leave blank to extract the entire agency or select a specific program
- RL 4 – Leave blank to extract the entire program or select a specific RL 4.
- Click the generate workbook button.
- When the box comes up, select a location on your hard drive to save the file.

  - Data can be analyzed in Excel or DocuAnalyzer.

- SABHRS has created DocuAnalyzer models that can be used to analyze the data. The models and the instructions on how to use them can be found on the MINE.

11. BUDGET SUBMISSION:

When you are ready to submit your budget to the Budget Office, go to the Budget Control Checklist and verify that all items are marked “Complete”. Any attempt to change from “Not Complete” to “Complete” triggers a validation process that ensures the item is indeed complete. If it isn’t, the system will tell you what is wrong/missing. You must fix the problems prior to marking “Complete. Note that the Budget Request must be complete before Fund Distribution can be changed to complete. Also, if data is updated after the value has been set to complete, the value automatically gets changed back to not complete. You will have to mark it complete again.

Next, if you are the person designated by your agency to submit the budget, go to the Version Control screen.

On the version control screen, click once to highlight the version you want to submit and click the “Submit” button. Phone or E-mail Jeanne Nevins at OBPP (x3616) to let her know that you have submitted your budget request.