Part B Instructions:

Preparing Fiscal Information in the Budget Planning and Analysis System (BPAS)

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I. Introduction

Part B of the biennial budget instructions provides guidance for developing financial data for the FY 2014-15 biennial budget. It includes information needed for the preparation, display and presentation of agency historical (FY 2012), current (FY 2013) and planned base budget financial data for budget years (FY 2014-15) and planning estimates for FY 2016-17.

Many of the processes are similar to prior biennial budget submissions; however, the tool used to develop the budget has changed – we now will be working with the Budget Planning and Analysis System (BPAS). Information on the new system is available at: http://www.beta.mmb.state.mn.us/bpas.

Preparing fiscal information begins with loading historical (FY 2012) and current year (FY 2013) budget information from SWIFT for appropriations, spending, and revenues as well full-time equivalents (FTEs) for FY 2012 from SEMA4. This will occur after FY 2012 close at the end of August. Agencies are required to review historical data and adjust projected FY 2014-15 and FY 2016-17 spending data to reflect budget plans that fit within the guidelines for base budget development.

II. Overview of Key Changes

While many of the past processes for preparing fiscal information are the same for the FY 2014-15 biennial budget, some changes to note are:

A. **Sources and Uses:** The design of BPAS will support a "sources and uses" presentation of budget information. It is based on data at the appropriation account level. This display of information is present in forms when entering data in the system as well as on reports and fiscal pages.

Sources of Funding:
Balance Forward In (from prior year)
Transfers In
Appropriations
Revenues

***Uses of Funding*:**
Balance Forward Out (to next year)
Transfers Out
Cancellations
Expenditures

B. **Transfers:** To support the display of sources and uses, agencies will be expected to budget transfers for all years in BPAS.

C. **Distributing Planning Years:** In addition to distributing detailed revenue and expenditure information for FY 2014 and FY 2015 at the account level for all appropriations, agencies will be expected to provide account level information for the FY 2016 and FY 2017 as well.

D. **Outcomes:** Agencies will be required to align each appropriation in BPAS with one primary statewide outcome that the appropriation supports.

E. **Information Technology Budgets:** Special Session 2011, Chapter 10, Article 4, section 6 requires that by July 1, 2013 the state chief information officer shall control and direct all information and telecommunication technology spending authorized under M.S. § 16E.016 and that this shall be reflected in the FY 2014-15 biennial budget. Specific instructions on budgeting IT costs can be found on page 16.

F. **November 30 Publication:** Agency budget books will not be produced as part of the November 30 submission to the legislature. Rather than produce complete budget books that quickly become outdated with the publication of the Governor's budget in January, MMB will provide and post summary level financial information on the MMB website.

III. Action Steps and Timelines

By October 15, agencies are required to complete a base budget plan for FY 2014-15 and FY 2016-17 planning estimates that serve as the starting point for budget review. This requires that agencies assemble a base budget plan that meets the agency mission, priorities and legal requirements within their current base funding level. This plan will be the reference point for analyzing agencies' budget requests and priorities.

Key Dates for Fiscal Information	
Activity	**Date(s)**
Part B: Preparing Fiscal Information Instructions Available	August 9
All Account Structure Changes Loaded in SWIFT	Prior to August 17
FY 2012 Close in SWIFT	August 17
SWIFT Load into BPAS	August 20
MMB Review & Validation of Load	August 20 – August 24
BPAS Go-Live: Open for Agency Access	August 27
Base Budget Data Due - Completed in BPAS	By October 15
Base Budget Data Submitted to the Legislature and Posted to Web	November 30

Guidance on developing agency budget options ("change items") and next steps in budget review will be included as Part C of the budget instructions released late in August.

IV. Agency Base Budget Preparation

A. Starting Point: *FY 2013 direct appropriations are the starting point for FY 2014-15 base budgets and FY 2016-17 planning estimates.*

B. Direct Appropriated Funds: Budget development and presentation begin where the Legislature last left off. The base budget should reflect how an agency would use the current level of funding to best accomplish their mission. This plan must accommodate known budget pressures such as compensation changes and general inflation.

In most cases, an agency's FY 2013 appropriations are the base for FY 2014-17. Appropriations are adjusted only to remove one-time projects or to reflect current law increases or decreases that were officially tracked at the end of the 2011 and 2012 sessions. The budget documents will clearly list every funding change added to or subtracted from appropriations last approved by the Legislature.

C. Statutory Funds: Identifying a starting reference point for statutory appropriations and dedicated funds is a little more difficult. In these cases, the level of forecast receipts generally determines the allowable limit for spending. For FY 2014-17 budget planning, agencies' planned spending - limited by projected current law resources - is the starting point for presenting budget decisions and changes.

D. Calculating Base Budget Amounts - Base Adjustments: Confirming the agency's base budget amount is the important first step in determining the total resources available for an agency's budget planning.

The "base" for an agency's budget in FY 2014-17 is FY 2013 appropriations adjusted for a limited number of technical changes (ex. removing one-time spending, adjusting biennial appropriations, or annualizing documented current law program changes).

For statutory and dedicated state funds, the "base" is FY 2014-17 estimated spending limited to the amount of projected current law forecast resources. Forecast growth in dedicated receipts may be reflected as increased spending within agencies' current law base budget plans. Proposed fee or other revenue changes must be presented as change items.

E. Federal Funds: Agencies should budget 100 percent of expected federal revenues based on enacted federal budgets as part of their forecast of dedicated receipts. Agencies should base estimates on current or enacted levels of funding without the impact of potential federal sequestration. Further instructions on this can be found on pages 20-23. The Federal Funds Summary appendix document is a required element of the budget.

F. Managing the Uncertainties of Compensation Costs: We find ourselves in an unusual situation – asking you to plan budgets for FY 2014-15, while labor contracts affecting the current biennium have not yet been approved. This is significant because employees' salary, benefits and related compensation expenditures typically represent, on average, 75 percent of an agency's total operating expenses.

Prudent financial management requires that a reasonable set of planning assumptions be used by agencies in managing not only FY 2013 current year spending plans, but also for preparing base budget plans for FY 2014-15.The following guidelines should be used for planning compensation costs in FY 2013, 2014 and 2015. ***The assumptions are intended to provide a uniform basis for agencies to use in planning for compensation costs. They are not intended to predict the outcome of negotiated labor agreements or other factors affecting total compensation.***

1. **Planning for FY 2013 Compensation Costs:**
   Current year spending (FY 2013) must be the starting point for planning FY 2014 and FY 2015 costs. Therefore, agencies must ensure that FY 2013 spending plans include the likely costs of labor agreements yet to be approved that will affect FY 2013. For planning purposes, agencies should assume that other labor agreements, beyond the tentative agreements with AFSCME and MAPE, will be approved with comparable provisions affecting FY 2013. To reflect this and assist agencies' planning for FY 2013, SEMA4 salary projections will be updated on August 24, 2012 to reflect this assumption. This update will include extending the proposed 2% salary adjustment and a forecasted 9% increase in insurance rates expected for January 1, 2013 to all employees. The SEMA4 salary projections will include FY 2014 and FY 2015, annualizing the cost of these FY 2013 mid-year adjustments. However, no future salary, insurance, or other factors will be included in SEAM4 salary projections in FY 2014-15 - only employee progression ("steps") for applicable bargaining units is projected.

2. **Budgeting FY 2014 and FY 2015 Compensation Costs:**
   Agencies must plan to fund the potential compensation cost increases in FY 2014-15 within their "base" budget plans. Future costs would likely be affected not only by any negotiated salary agreements, but also by potential future changes for employer-paid contributions for insurance, FICA, Medicare, retirement and other factors. Trying to predict individually the outcome of future labor negotiations or other multiple factors likely to drive state compensations is not useful – and it will not be accurate. However, recognizing future cost pressures is essential. For budget planning, based on average annual compensation spending increases over the last ten years, agencies should use an annual increase of 2.25% for FY 2014-15 to develop planning estimates in addition to the FY 2014 -15 SEMA4 salary projections that annualize the expected current contract agreements.

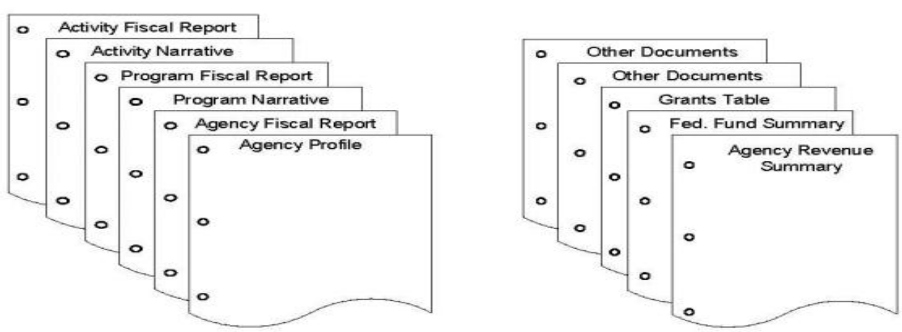
V. Budget Documents Overview

The budget narratives have been revised to reflect a focus on statewide outcomes and performance measures. As a result, the new narrative templates have been designed and are available in the [Part A Biennial Budget Instructions].

As with past practice, the narrative documents are designed to separate preparation of background budget information from financial data. This allows background information to be electronically available to legislators and the public by mid-October while detailed financial data will not be available until the end of November. Unlike years past, budget books will not be created for the base budget (November 30 release). Higher-level fiscal reports will be generated to report out base budget information. This information can then be used for informal briefings, executive branch budget review, as well as for early committee hearings prior to release of the Governor's Budget. Non-executive branch agency request information will be available in BPAS for legislative staff use.

Additional information and fiscal pages will be prepared reflecting any budget changes made as Governor's budget recommendations. All of this information, in combination with the background materials, will comprise the Governor's Budget to be released by January 22, 2013. Comprehensive agency budget books will be generated and published to the MMB website for the Governor's Budget submission.

Budget Books **Appendices**



Agency Budget Books	**Published**
• Budget Narratives/Background Materials	October 2012
- Agency Profile	
- Program/Activity Summaries	
• Fiscal Pages	January 2013
• Revenue Summary	January 2013
• Federal Funds Summary	January 2013
• Grants Summary	January 2013

VI. Using the Budget Planning and Analysis System (BPAS)

The Budget Planning and Analysis System (BPAS) is the state's centralized budget system. The system is used to prepare historical and budgeted data for the biennial budget. Financial data in the budget system will include FY 2012 actual, FY 2013 estimates, FY 2014-15 base budget plans, and Governor's recommendations – as well as revenue and spending projections for the FY 2016-17 biennium.

While each agency may approach development of its budget differently, BPAS provides common basic functions to ensure uniform format and presentation of the budget:

- Provides historical and current year revenue, spending and FTE data for comparison with the recommended budget for the coming two-year period;
- Presents a "sources" and "uses" display of how programs and activities are financed;
- Collects agencies' fee and other revenue estimates for statewide revenue forecasts for the budget;
- Provides a common reference point for considering agency initiatives and developing budget recommendations; and
- Manages decision item information ("change items") for presentation in the budget.

A. Budget Structures and Data: The level of effort required for each agency to work with budget system data will vary greatly – depending on the size, complexity, and budget structure – as well as the status of data in the accounting system. Since the accounting system is the original source for both actual and the current year data, agencies should review and make corrections and adjustments in the accounting system whenever possible - *prior to data being loaded in the budget system*. The objective is simple: to minimize differences in accounting and budget system data and to minimize agency work making duplicative adjustments.

BPAS supplements other financial reporting available from SWIFT. Agencies should carefully consider how changes made in the budget system for historical and current year data compare to current accounting system information.

Agencies will not be able to "restructure" historical (FY 2012) data in BPAS to match proposed program structures (agency-program-activities-appropriatons) for the coming biennium as they have in the past. Known program structure changes should be made in SWIFT prior to the load into BPAS with an effective date July 1, 2013. BPAS will then automatically realign history. Changes that must occur post load will need to be made centrally by MMB.

While restructuring the agency budget structure after the initial load is highly discouraged, detailed information on how to request changes to an agency structure after the initial load

will be available on the BPAS website once the system goes live:
http://www.beta.mmb.state.mn.us/bpas

FY 2012 closing data such as cancellations, balance forwards, actual expenditures/revenues cannot be changed unless a significant error can be demonstrated and documented. All approved changes will need to be made centrally by MMB.

Agencies may wish to adjust current year data (FY 2013) in BPAS only, and not in the accounting system -where valid reasons may exist for not updating the information in SWIFT, such as:

- Fully allotting FY 2013 budgets where money has been held in reserve
- Forecast items and estimates that have not yet been officially recognized
- Frequently updated revenue estimates
- Planned future transfers
- Federal funds not yet officially acknowledged or received.

Finally, some non-standard entities (e.g., MnSCU) that do not use the statewide accounting system in the standard fashion may be required to manually re-create minimal level information within BPAS for history or current year data that is not present in the accounting system.

B. Key Budget System Events, Required Actions

Date	What Happens…
August 20	Agency accounting structures (i.e. chart of accounts metadata), FY 2012 actual and FY 2013 current modified budget data is loaded from SWIFT to BPAS. Metadata includes program and budget activity names, appropriations, effective dates etc. FY 2013 current modified budget data is pushed forward into FY 2014–17.
August 27	BPAS official go-live. BPAS opened to agency users. **Agency actions:** • Begin review of loaded data for potential problems or errors. Reconcile appropriations that have a variance. • Begin to enter required appropriation base adjustments, as well as dedicated revenue forecasts for FY 2014-15 and FY 2016-17 to establish available base budget amounts. • Begin to adjust expense budget detail to base level resources to establish a base budget spending plan.
As requested prior to September 10 and September 28	FY 2013 updated current modified budget data may be reloaded from SWIFT into BPAS as requested by agencies. Clean-up and budgeting in SWIFT may necessitate a reload of FY 2013 current modified budgets for certain agencies. **Agency actions:** • Review FY 2013 budget data in BPAS. If significant activity has occurred to the current modified budget in SWIFT for FY 2013 since the initial load an agency may choose to reload FY 2013. • Agencies should communicate with their executive budget officer if they are interested in reloading FY 2013 current modified budget data.
October 15	Agency base budgets due

	Agency actions: • Agency historical and current year data finalized in BPAS. • All agency dedicated and non-dedicated revenue estimates updated in BPAS and all base adjustments finalized to provide current law information for the November forecast. • Base level budget information completed in BPAS, including FTE data. • ***Constitutional offices and non-executive branch agencies' budget requests are due.***
November	Agencies with forecast programs must update budget estimates in BPAS prior to the November forecast release. Forecast revenues reviewed and updated if necessary.
November 30	General base budget reports posted to MMB website.

C. Budget Planning and Analysis System (BPAS) Training and Assistance: System training sessions are scheduled throughout July and August. Workshops will be available in September and October. Workshops will provide an opportunity for users to bring their work/questions and work with MMB staff during the session. MMB staff will be available to provide assistance and to answer questions.

The BPAS manual is also available as a resource on using the new system. Other training may be offered as agencies begin to use BPAS. These sessions will be announced to all agencies and will provide additional direction on items not covered during the initial training, to review particular requirements at various points in the budget schedule, or to provide agencies an opportunity to raise questions or concerns.

After training begins in July, BPAS will be open for agency access 24 hours a day. If agency users have BPAS technical questions, requests for access and clearance, or need BPAS training session information, contact Mary Crosson at (651)201-8042 or Tara Barenok at (651)201-8037.

D. Preparing BPAS Data

1. **Linking Appropriations to Outcomes:** Each appropriation in BPAS must be aligned with the primary statewide outcome that the appropriation supports. Agencies will only be allowed to select one outcome even though an appropriation may contribute to several statewide outcomes. Agencies should select the ***primary*** outcome supported by the appropriation.

   Statewide outcome areas include: Economy, Health, Education, Communities, Safety, Environment, Mobility and Government. After the BPAS go-live date, agencies will be provided two options for aligning appropriations to outcomes:

   a. In early September, agency spreadsheets will be produced that contain all of the agency appropriations that exist in BPAS. Agencies may use this spreadsheet to identify the primary statewide outcome each appropriation impacts and submit them to MMB by October 1, 2012. The spreadsheets will then be uploaded into BPAS.

b. Agencies may use Form 7 in the BBIS application of BPAS to select the primary statewide outcome for each individual appropriation.

2. **New Sources and Uses Format:** BPAS will display budget information in a "sources" and "uses" format. This will be present on budget entry forms, as well as reports and fiscal pages generated from the system. An "account net" will display total sources minus total uses. A positive or negative "net" indicates that sources do not equal uses in any of the years shown. That is a variance that must be analyzed and corrected.

    Sources of Funding:
    Balance Forward In (from prior year)
    Transfers In
    Appropriations
    Dedicated Revenues
    Uses of Funding:
    Balance Forward Out (to next year)
    Transfers Out
    Balance Forward Out
    Cancellations
    Expenditures

3. **Data Loaded from SWIFT:** Both FY 2012 actual and FY 2013 budgeted data will be loaded from SWIFT simultaneously - as of the August 17 close. FY 2013 appropriations, revenues and spending that are largely recurring from year to year are pushed forward into FY 2014-17 to assist agency planning.

Data Element	FY 2012 Actual	FY 2013 Budget	Fiscal Years 2014-17
Sources			
Balance Forward In	Actual from FY11	Actual FY12 Close	None
Transfers In	Actual / Close	Antic. + Actual YTD	None
Appropriations	Current Modified	Current Modified	
Dedicated Revenues	Collected	Budgeted	
Uses			
Transfers Out	Actual / Close	Antic. + Actual YTD	None
Balance Forward Out	Actual / Close	Zero	None
Cancellations	Actual / Close	Zero	None
Expenditures	Actual + Encumbered	Allotted	
FTE (Fulltime Equivalent)	Actual (SEMA4)		
Non-Dedicated Revenues	Collected	Budgeted	

The inability for agencies to update metadata in BPAS (create new appropriations, change program structure etc.) increases the importance for agency review of SWIFT data prior to load. Agencies must make sure that all of the appropriations and revenue and expense budgets are properly coded in order to display information as desired in the budget, and that the program and activity structures on the appropriation accounts properly reflect the structure of an agency's budget presentation.

4. **Reconciliation Requirements:** To minimize the number of manual corrections to the fiscal data in BPAS, it is important for agencies to have their FY 2013 annual spending plans fully allotted in SWIFT *prior to the load*. Spending plans not fully allotted will create problems for agencies when reconciling sources and uses of funding at the appropriation account level. Generally, FY 2013 allotments will have to be manually increased in BPAS to include any monies carried forward from FY 2012 at close for FY 2013 sources and uses to balance.

You will first need to review the downloaded information for completeness and accuracy. Second, you must ensure that the fiscal information is reconciled so that all appropriation accounts are in balance for a given fiscal year and that all balance forwards in/out for FY 2012 and FY 2013 are equal.

The reconciliation for all appropriation accounts for each year must be completed by October 15, 2012. The requirement, to reconcile the historical and year-to-date budget information in FY 2012 and FY 2013 in the budget system, is based on one simple concept -- all money must be accounted for. Agencies must complete the reconciliation to verify that the sources of funding and uses of funding are equal for each appropriation account level for each year, for the current biennium as well as budget plans for FY 2014-17.

A series of "snapshot" reports will be run centrally from SWIFT at fiscal year close for both FY 2012 and FY 2013. These will be posted to assist agency reconciliation - and BPAS reconciliation reports are available to identify any variances. This will ensure that the agency financial data agrees with the official statewide FY 2012 closing data and FY 2013 is complete and fully allotted.

Note: While the budget system will contain data that is in thousands, the whole dollar amounts from SWIFT will be loaded in the system. A user will note that there are amounts after the decimal place for most data. For example:

Amount in SWIFT:	$10,005
Amount appears in BPAS as:	$10
Amount in BPAS entry cell:	$10.005

The intent is for the agency to reconcile their accounts in thousands of dollars. The actions taken to reconcile an account might lead to some small rounding errors in the "account net" line or in the biennial totals. Small differences due solely to rounding do not need to be resolved.

VII. Special Instructions

The following sections provide primarily technical instructions and guidance governing the preparation of particular requirements that may be unique to individual agency budgets. Please see the table of contents for the list of topics covered in this section.

A. Base Adjustment Categories: BPAS will automatically roll agency FY 2013 appropriations, forecast revenues and spending into FY 2014-17. Agencies will not be allowed to change the direct appropriation amounts.

Agencies are required to enter adjustments for items that may distort FY 2013 appropriations as the starting point for the FY 2014-17 base levels – and to reconcile to official end-of-session planning estimates. These "base adjustments" represent technical and one-time changes to determine FY 2014-15 and FY 2016-17 "current law" projections.

For direct appropriations, agencies must adjust FY 2014-17 resources at the appropriation account level, using the base adjustment categories identified below. Each increase/decrease in an agency's base appropriation must be entered by unique adjustment category at the appropriation (APPR) level. This is necessary so BPAS can report all changes from FY 2013 appropriation amounts to the budget base for FY 2014-17.

In most cases the base adjustments for FY 2014 amounts would continue to be "straight-lined" into FY 2015-17. The first planning estimates for the following biennium (FY 2016-17) will be presented in the November forecast based on these individual agency base budget projections.

- ***(ONE) One-Time Appropriations:*** Special appropriations or portions of an agency's regular appropriations that were designated as one-time funding must be reduced from the base. Representative items in this category include LCCMR projects, pilot projects, system development costs, moving expenses, or studies that are identified in appropriations law as one-time expenditures.
- ***(BIA) Biennial Appropriations:*** When appropriations may be spent in either year of a biennium, there may be zero appropriation amounts shown for FY 2013. Agencies must adjust their base to ensure that FY 2014-15 and FY 2016-17 totals do not exceed the total amount appropriated for the current (FY 2012-13) biennium.
- ***(ANN) Current Law Base Change:*** Agencies may reflect the cost or savings of program changes that were not fully operational in FY 2013. The adjustments should reflect documented changes recognized and tracked by the legislature when the items were adopted. This adjustment can be positive (out-year costs) or negative (out-year savings).

There are also a limited number of instances where increases or decreases to an agency's FY2014-17 budget base are actually specified in current law.

- ***(ATA) Approved Transfer Between Appropriations:*** Where legal authority exists, and monies have been transferred between appropriations/programs in FY2013 – and the legislature has been notified of such transfers – an agency may reflect this as a permanent change using this base adjustment. This expands agencies legal authority to move money between appropriations.
- ***(SUN) Program/Agency Sunsets:*** When legal authority for an agency, program or project expires on a specific date within FY 2014-15 or FY 2016-17, related appropriations amounts should be removed from the base.
- ***(TRF) Transfers Between Agencies:*** When transfers between agencies are permanent, base adjustments are authorized to reflect the appropriate offsetting increase and decreases to the respective agencies' appropriations. An executive re-organization order is an example of a situation that might require such an adjustment.
- ***(OPN) Forecast Open Appropriation Adjustments:*** Agencies may adjust projected spending to reflect anticipated changes in programs funded from open appropriations in what would normally be a direct-appropriated fund. These adjustments should be presented as a base adjustment from FY 2013 estimated amounts. The base adjustment is strictly limited to situations in which specific formula requirements are clearly stipulated by current law and consistent with official state forecast and planning estimates.
- (***NOV) November Forecast Adjustment:*** This category applies only to a limited number of programs in the departments of Human Services and Education. This adjustment is used to reflect the cost of forecast changes in client populations, statutory aid formulas and forecast factors consistent with the state forecast and planning estimates based on end of session estimates. This adjustment should be used to reflect the change from the end-of-session planning estimates to the November forecast planning estimates.
- ***(FEB) February Forecast Adjustment:*** This category applies only to a limited number of programs in the departments of Human Services and Education. This adjustment should be used to reflect the change from the November forecast planning estimates to the February forecast planning estimates.

An agency's executive budget officer must review and approve all base adjustments.

Statutory and Federal Funds: For statutory and federal funds, base adjustments are not used. Agencies must review and revise forecast FY 2013-17 revenues to reflect the best estimate of projected revenues likely to be received. Expense budget spending plans should be developed within those resource amounts.

B. Developing Compensation Budgets and Full-Time Equivalent Positions (FTEs): Agencies must plan carefully to ensure that budgets are adequate to fund projected FY 2013-15 total compensation costs. To adequately fund projected increases, it will likely be necessary to reduce staffing, reduce non-compensation spending, or transfer funding between activities to accomplish this within an agency's base level budget.

1. **Using SEMA4 Salary Projections to Assist in Compensation Planning:**
   Agencies should use the SEMA4 salary projection reports to estimate and plan for any changes to compensation costs related to progression ("steps"), scheduled increases in employer's retirement contributions, changes in FICA ceilings, reclassifications, discretionary increases, overtime pay, premium pay, and retirement and severance costs. Agencies may use other compensation planning databases, summaries, or tools they may have developed internally for managing compensation budgets.

   Minimally, all agencies must be able to explain planned staffing, budgeted compensation assumptions, and FTE information at the agency-fund level for the budgeted years. Agencies should be prepared to provide the basis of compensation planning estimates, assumptions and methodology used to develop the proposed compensation funding included in the agency budget for FY 2013 and planned base budget for FY 2014 and FY 2015.

   SEMA4 salary projections for FY 2013-15 are downloadable using OBIEE reporting into spreadsheets in flexible formats to allow agency planning at individual position levels, or summary levels by activity , bargaining unit, or other categories useful for agency planning. For detailed information on the assumptions included in the SEMA4 salary projections, see http://www.mmb.state.mn.us/sema4-bulletins

2. **FY 2013 Compensation Budgets**
   SEMA4 salary projections will be updated on August 24, 2012 to include projected and potential costs increases related to pending labor agreements for all employees. As a starting point, agencies should review and update their FY 2013 compensation budgets in BPAS where necessary. While FY 2013 SEMA4 projections are useful, past experience and unique factors that may be applicable to their agency and employees, such as overtime, turnover, severance, workers compensation, unemployment insurance and other costs, should be considered in determining compensation budgets. While these costs are not projected in SEMA4, these "below-the-line" adjustments should be included as part of agency planning assumptions.

3. **FY 2014-15 Compensation Budgets**
   Agencies should first review SEMA4 salary projections for FY 2014-15 which will include the annualized cost of FY 2013 mid-year increases for insurance and salary adjustments proposed in the pending labor agreements. Future costs are likely to be affected not only by negotiated salary agreements, but also by potential future changes for employer-paid contributions for insurance, FICA, Medicare, retirement and other factors. Using the SEMA4 salary projections as a starting point in planning for FY2014-

15 compensation costs, agencies need to recognize that no additional general increases, rate increase or changes are incorporated beyond normal progression for eligible bargaining unit employees. For budget planning, agencies should use an annual increase of 2.25% for FY 2014 and FY 2015 to develop planning estimates over the FY 2014-15 SEMA4 salary projections.

As is the case with FY 2013, agencies should also consider their own unique factors in planning for costs such as overtime, turnover, severance, workers compensation, unemployment insurance and other costs, when developing compensation budgets for FY 2014-15.

4. **FY 2016-17 Compensation Budgets**

   BPAS requires that FY 2016-17 planning estimates be entered at the same appropriation and account level for revenue and spending as FY 2014-15 agency base budget plans. There is a distinct difference however, in how FY 2016-17 planning estimates are used in budgeting and the state forecasts. For all forecast revenues - and major forecast spending areas such as K-12 education, Human Service programs, and local aids - they form the basis of the state's forecast for planning estimates beyond the budget period. It is against this framework of planning estimates that the longer term impact and affordability of FY 2014-15 budget proposals ("change items") are measured.

   Agencies are not expected to plan out-year budget projections for compensation budgets with the same level of detail as their FY 2014-15 base budget plans. Recognizing the difficulty in projecting compensation costs in FY 2016-17, and the constraint of flat base budget appropriations, agencies should plan for compensation costs in FY 2016-17 similar to those in FY 2015 and not assume further increases.

5. **Full Time Equivalent Positions (FTEs)**

   Along with establishing base budgets for compensation costs, agencies are required to enter estimated FTEs for FY 2013-17. FY 2012 actual FTE counts will be loaded into BPAS at the appropriation level. Data loaded for FY 2012 should agree with information reported to the legislature. A copy of this report is available at: http://www.beta.mmb.state.mn.us/workforce-reports.

   It is important to recognize, because FY 2012 was affected by the state shutdown, most agencies yearly FTE would have been reduced from normal levels – by nearly 4 percent for an agency completely closed for the entire period. While FY 2012 actual FTE counts will be pushed forward into each year for FY 2013-17, agencies must update FY 2013-17 FTE counts based on planned workforce changes in their base budget plans.

Agencies should use SEMA4 salary projections, salary rosters, or historical data as a guide based on position portion funded to determine FTEs counts for each appropriation account. FTEs must be estimated, not only for fulltime positions, but also expected part-time and seasonal employment, and overtime. Agencies should ensure that there is an appropriate relationship between the FTE count and the compensation budget for each fiscal year.

In addition to adjusting FTEs for planned changes, there is one special circumstance that will require adjustment of FTEs for the years FY 2014 and beyond – agencies affected by IT consolidation will be required to reduce both compensation budgets and FTE counts to reflect the transfer of IT staff from agencies to MN.IT services. *See the instructions for Budgeting IT Costs.*

C. Other Operating Expenses

Many factors should be considered when developing operating budgets for FY 2014 and FY 2015. Using FY 2012 expenditures and FY 2013 budgeted amounts as a starting point, agencies should pay careful attention to future plans and ensure appropriate amounts are budgeted for indirect costs, statewide systems billing, state owned property, non-state owned property, and rates charged by other agencies such as MN.IT, Department of Administration, Office of Administrative Hearings and the Attorney General. Specific rates and planning factors for these operating expenses are not yet available. As a general guideline, agencies should review past spending along with future plans to determine appropriate budget amounts for FY 2014-15.

Agencies are not expected to plan out-year budget projections for operating budgets with the same level of detail as their FY 2014-15 base budget plans. Recognizing this and the difficulty in projecting operating costs in FY 2016-17 and the constraint of flat base budget appropriations, agencies should plan for FY 2016-17 operating costs similar to those in FY 2015 and not assume further increases to these costs at this time.

D. Special Instructions for Agencies Subject to Information Technology (IT) Consolidation: In 2011, legislation was enacted to consolidate IT oversight for most executive agencies by the beginning of FY 2014. The law assigns accountability and responsibility for all executive branch actions and spending to Minnesota Information Technology (MN.IT), formerly the Office of Enterprise Technology.

Accordingly, MN.IT is given authority and oversight over all executive branch IT spending in the state. Agencies and entities that are not subject to IT consolidation will continue to budget for IT expenditures as they always have. Agencies that are subject to IT consolidation will need to make changes in the budget system to reflect this change in IT oversight. If you are not sure if your agency is subject to IT consolidation, contact your CIO or Jon Eichten, Jon.Eichten@state.mn.us, at MN.IT for a determination.

The implementation of the law is happening in a number of phases. In FY 2013, all agency IT staff officially become MN.IT employees, but they will still be paid by the agencies where they were originally located.

In a parallel effort to identify FY 2013 IT spending, agencies were instructed to "segregate in place" their IT budgets within SWIFT by using an IT attribute on the FinDeptID at the expense budget level. This attribute permits SWIFT to report FY 2013 budgeted and actual year-to-date IT spending within individual agencies and on a statewide basis. This FY 2013 IT spend information was used in agency spending plans and is being used in developing Service Level Agreement (SLA) between your agency and MN.IT.

In FY 2014 and beyond, all IT services agencies currently purchase will be provided by and be billed through MN.IT as part of negotiated SLAs. Agencies will no longer pay for IT under traditional expenditure categories (i.e. compensation, equipment, contracts, etc.).

Agencies subject to IT consolidation will need to make changes within BPAS to accurately reflect the new IT service delivery system for FY 2014 and beyond. BPAS takes FY 2013 budgeted data from SWIFT and loads it into FY 2014-17.

Unfortunately, in the BPAS load, the IT attribute information is not included in the load since it is at the expense budget level which is not included in BPAS. Therefore, the IT spend detailed information is not available is BPAS. BPAS users in agencies subject to IT consolidation will need to make two significant changes to FY 2014-17 appropriation budgets.

Agencies will first need to reduce expenditure accounts, including compensation, in any appropriation that has an IT spending component. Then, agencies will need to reduce the associated FTEs at the appropriation level to reflect the FTEs that are transferred to MN.IT.

1. **Adjusting Expenditure Categories in Appropriations with IT Spending Components:** Agencies will need to use the FY 2013 IT spend budget from SWIFT to serve as the IT spend base for FY 2014-17. Budgeted IT spending should be reflected in BPAS, as service level agreement payments, by appropriation using the expenditure account code 41996.

   Below are step-by-step instructions to help agencies accurately reduce their FTEs, salary and benefit projections associated with IT-related activities, and to accurately prepare their IT base budgets in FY 2014-17.

   Information from SWIFT

   - Run the IT spend account detail by appropriation Crystal report http://www.beta.mmb.state.mn.us/3449 for FY 2013 for your agency.

- Identify the appropriations that have IT-related expense budgets. Appropriations with spending segregated for IT spending will be identified in the IT CUR MOD AMNT column.

Changes to BPAS

- In BBIS, on the Budget Entry Form, select an appropriation that has IT spending based on the SWIFT report.
- Click 3.0 Add Account Form. Select the fund, appropriation, and the "Centralized IT Services" account code (41196).
- Return to the 1.0 Budget Entry Form. The new account code should be displayed as one of the uses.
- In the row "Centralized IT Services" and in the columns for FY 2014-17, enter the appropriation total for the IT Current Modified Amount identified on the Crystal report.
- In the Budget Entry Form in BPAS, adjust the other account code rows so the amounts in the columns for FY 2014-17 reflect the NON IT CUR MOD AMNT only. In doing this, the other account codes will capture all non-IT related spending for this appropriation.
- Repeat the steps above for each appropriation that has identified IT spending.

2. **Adjusting IT Related FTE and Compensation Projections**

FTE calculations will need to be adjusted beginning in FY 2014 to reflect reductions for employees moving to MN.IT as part of IT consolidation. This adjustment to FTEs should be entered based on estimated FY 2013 FTEs paid out of agency budgets, but that will be transferred to MN.IT. If your agency is in phase one or two of the FTE transfer to MN.IT, the human resource records for those FTEs have been updated (or will be soon) and identified in SEMA4 salary projections with both G46, MN.IT, as the agency along with the agency that is currently funding the position. If your agency is in phase three of the employee transfer, this identifying data will not be available in SEMA4 until September. Therefore, we encourage agencies to work with their CIO to identify the number of FTE that are being paid from the appropriations identified in the IT spend account detail by appropriation report.

E. Non-Dedicated and Dedicated Receipts Forecast:

- Review dedicated and non-dedicated revenue actual data for FY 2012.
- Review and update dedicated and non-dedicated revenue estimates for FY 2013-17.
- Review revenue forecast methodology and assumptions with your assigned executive budget officer.
- Review and update all revenue forecast data for FY 2013-17 to provide final data for the November 2012 forecast and agency budget submissions. All revenue data must be updated and correct no later than October 15, 2012.

Forecasts provided by agencies for revenues they collect provide part of the overall forecasts for the general fund and other state funds. Consequently, the forecast of revenues must be based on current law, current rates, and sound forecasting assumptions. Proposed law changes should not be included in the current law forecast.

Whenever significant changes become apparent, agencies should update the BPAS revenue amounts for FY 2013-17. After the October 15 due date for entry of agency revenue information, MMB staff will work with agencies as needed to verify revenue assumptions and data prior to release of the November forecast. Agencies will be asked again to review and update projected revenues in February 2013 prior to release of the February forecast.

F. Agency Departmental Earnings (Fees): Part of the biennial budget process is a required review of historical and projected revenues and expenditures associated with departmental earnings - agency fees being the most common. This includes both dedicated and non-dedicated departmental earnings. This is because current law (16A.1283) requires executive agencies to get legislative approval to impose new or increase existing fees. Detailed instructions on preparing this report will be provided in early September.

G. Budgeting Transfers: Transfers will now be budgeted as they actually would occur in the accounting system. Actual transfers for FY 2012 in SWIFT and current FY 2013 anticipated and year-to-date actual will be loaded into BPAS. Anticipated transfers not entered in SWIFT for FY 2013 may be added using the Transfer (TNSFR) application in BPAS.

All budgeted transfers for FY 2014–17 need to be added using the TNSFR application. Data entered into the TNSFR application in BPAS will be loaded into the BBIS application in BPAS and may be a necessary component to balancing sources and uses for appropriations that routinely include either transfers in or transfers out.

Types of Transfers: Transfers may occur within an agency (intra-agency transfers), between agencies (inter-agency transfers) and across funds (inter-fund transfers).

Budgeting for Recurring Appropriation Transfers: The standard policy is for appropriations to be made directly to the agency or fund that will spend the requested funds. However, there may be situations where an agency requests a direct appropriation with the intent of transferring those funds to another state agency for spending. To properly present the original appropriation amount and transfer, as well as the anticipated expenditures within the correct agency for FY 2013-17, agencies must follow the procedure below:

a. The agency transferring the funds will use the TNSFR application to select the appropriation the funds will be transferred from and the appropriation the funds will be transferred to (agencies will be able to see the appropriations assigned to other agencies).
b. Enter the fiscal information for each year that the transfer will occur (FY 2013-17 if applicable).

c. Enter the legal citation or other comments for the transfer in the last column labeled "FY12 Comments."

BPAS will include a scheduled process to move data from the TNSFR application to the appropriations impacted by the transfer in the BBIS application. Both the sending and receiving agency will then need to go into the correct appropriation in the BBIS budget entry form to make sure the sources and uses within the appropriation balance out as a result of the transfer.

H. Federal Funds: Federal grants often significantly affect state and local matching and spending requirements. Thus, to ensure proper review of federal programs and their effect on state programs and funding, Minnesota Statute 3.3005 requires that state executive branch agencies (not including the Historical Society, the University of Minnesota, and the Minnesota State Colleges and Universities) receive legislative review before they spend federal money.

In most instances this review is accomplished by including anticipated federal receipts and expenditures in an agency's biennial budget submission. Federal projects and funds shown in the biennial budget are considered approved 20 days after the biennial budget is submitted to the legislature unless a member of the Legislative Advisory Committee (LAC) requests further review within the 20-day period.

If a request for further review is made, the agency may not spend the federal award until the request has been satisfied and withdrawn, the expenditure of the funds is approved in law, or the regular session of the legislature is adjourned for the year. Accordingly, it is *essential* that agencies accurately update or forecast federal receipts to reflect anticipated levels of funding by following these steps:

1. **Forecasting Federal Revenues**: The purpose is not "to guess" what is going to happen on the federal level. The purpose is to develop a useful analysis and inventory of federal programs that can be used in identifying potential issues within an agency's budget, and to identify new or significant changes in federal programs or grants.

   Due to the annual Congressional appropriation process, there is always the potential for significant changes in future federal funding flowing to the state. The following should guide preparation of federal revenue and spending estimates for the budget system:

   - Use current funding as the baseline, and modify estimates based on guidance provided by federal agencies.
   - Current law requires across the board reductions, a process known as sequestration, to defense and non-defense programs beginning in January of 2013. Since the across-the-board percentage cut remains unknown, as is the base subject to the sequester, agencies are advised to use current federal appropriation levels or Continuing Resolutions to estimate revenues.

- Although sequestration will not be reflected in the January 2013 publication of the Governor's budget, please remain in frequent contact with your federal granting agencies to understand potential risks to funding for federal grant programs. It is important to be aware of the potential impact sequestration will have on your agency, in the event that it is implemented in January. Please also use the narrative section of the federal funds summary to highlight the potential impacts of sequestration.
- Use the narrative section to clearly explain the anticipated trends in federal revenue for your agency and any additional assumptions and rationale used to estimate federal revenues.
- In January, if sequestration does occur, MMB will provide additional guidance to agencies on how to modify federal funds summaries. Federal revenue changes will be published as part of the revised Governor's budget in March 2013.
- Each agency must project *all reasonably anticipated federal receipts* available for FY 2013-17 as part of the revenue forecast for the budget. The forecast must be based on federal appropriations or continuing resolutions.

2. **Timeline:** All anticipated federal revenue should be included in BPAS by October 15 (the deadline for agency base budget data). The system will be open during the development of the Governor's budget for agencies to update federal revenue in the system. All anticipated federal funds should be updated in the system and on the summary table prior to publishing the Governor's biennial budget in January 2013.

3. **Federal Funds Summary Template:** The federal funds summary is a required element of the budget for all agencies that receive federal funding and will be included as an appendix to agency budget submissions. Please consult with your executive budget officer if you need assistance with your federal funds summary. Agencies should prepare the summary to highlight major sources of federal revenue for agency operations and the relationship to state funding. The intent is to identify the types of activities supported by federal monies and whether the funding is expected to continue.

   The federal funds summary will be available on the BPAS SharePoint site and will continue to include both a brief narrative overview and a table summarizing the various federal awards. There have been several changes to the summary, so please read the information below:

   - **Narrative:** Please provide a brief narrative overview of federal funds to give a general overview of the role of the federal funds within the agency. The narrative should be written in language understandable to the public and should be approximately a half page in length. Please include the following information, where applicable:

a. maintenance of effort levels (MOE)
b. changing funding levels or trends that may impact future awards
c. major state funding related to federal awards
d. basis for estimates
e. potential impact of sequestration

- **Table:** The table should include a list of federal awards received, a brief description of how the award will be used, whether the grant is new or ongoing, an indication of whether a match or MOE is required, revenues for FY 2012-13, estimated revenues for FY 2014-15, and the statewide outcome affected by this federal award.

  - Identify federal grants and provide a *brief* description of how the award will be used. Include the general purpose of the award, whether the money will stay at the agency or be used as a grant.
  - Group the federal awards by program. If awards are allocated to multiple programs, agencies have the option to include the award in one program area, or to list the award proportionally by program area.
  - Programs seeking legislative review for new funding must indicate the federal program as "new" on the summary table in the second column.
  - Indicate whether there is a required state match or maintenance of effort (MOE) requirement. In this section, a yes or no answer will be sufficient. Agencies may include a higher level of detail through either a percentage or dollar value. Agencies may include more detail on the table directly or within the narrative preceding the table.
  - Tie the federal grants to the agency revenue summary and program fiscal pages.
  - Distinct federal programs should, in general, be listed separately. However, if necessary, small grants may be consolidated.
  - Federal awards that require legislative review for the current fiscal year, FY 2013, should be included in BPAS and the table.
  - Revenues shown for state FY 2012-15 should be taken directly from BPAS. The agency total on the federal funds summary should tie to the total shown in an agency's budget fiscal pages. In this context, revenues should describe funds actually drawn by the state in a given fiscal year.
  - Statewide outcomes will be indicated.
  - Spell out all acronyms so that the purpose description is clear and understandable to the general public.

Below is an example of how a federal award may be recorded in the table.

Federal Award Name + Brief Purpose	New Grant	Required state match/MOE? Yes/No	SFY 2012 Revenues	SFY 2013 Revenues	Estimated SFY 2014 Revenues	Estimated SFY 2015 Revenues	Outcome
Program I							
Water Quality Management Planning (CFDA 66.454) Measures for the prevention and control of surface and ground water pollution, includes monitoring coordination and water assessments.		No	$308	$343	$325	$325	Environment
Name of Award Funds activity (brief purpose)	New	Yes Yes	$150	$150	$150	$150	Education
Total			$458	$493	$475	$475	

I. **Grants Funding Detail:** The grants funding detail is an optional appendix element of the budget. The information on the grants funding detail will be presented in a format similar to the last biennial budget.

The stand-alone grants detail is not necessary for all agencies and should be included based on consultation with your executive budget officer. Agencies with significant pass through funding or local grant payments should prepare a funding detail page to explain the level and nature of payments to individuals or local assistance payments. If grants are a minor portion of a given activity, the agency may provide the necessary information to explain payments to individuals and local assistance in the program or budget activity narrative rather than preparing a separate page.

The basic format for the grants funding detail budget page should display the grant/program name and legal citation, purpose, recipient type with eligibility criteria and the historical spending with the requested budget. The basic template as shown below will be available on the BPAS SharePoint site.

Some public entities receive funds through state grants. When the state funds an entity such as Horticultural Society, as a grant payment, this expenditure on the budget fiscal page appears under an expenditure category. Agencies should anticipate questions on this expenditure category and provide clarifying narrative data to explain the purpose or use of the funding.

Federal awards do not need to be included in the grants funding detail because the awards are included in the federal funds summary table. However, if including the federal award here will provide additional context to the use of the federal award or provide a better picture of your agency's operations, include it at your discretion. For example, if an agency combines state funds with federal funds to administer a grant program, include reference to both in the grants funding detail table. Below is a sample of how the table could be presented:

Program Name **Federal or State** **or Both (citation)**	**Purpose**	**Recipient Type (s)** **Eligibility Criteria**	**Budgeted** **2014**	**Budgeted** **2015**
Indian Health Grants (State) *M.S. 145A.14, subd.2*	Provides assistance to support health for Native Americans who reside off reservations.	Community health boards	$177,000/ Year	$177,000/ Year
Migrant Grants (State) *M.S. 145A.14, subd 1*	Subsidizes health services, including mobile, to migrant workers and their families.	Cities, counties, groups of cities or counties, or nonprofit corporations.	$104,000/ Year	$104,000/ Year
Health Care Access Fund (HCAF)-Summer Health Care Internships (State) *M.S. 144.1464*	Summer internship program for high school and college students.	Statewide non-profit organization representing health facilities.	$ 100,000/ Year	$ 100,000/ Year
HCAF- Sole Community Hospital (State) *M.S. 144.1484, subd 1*	Preserve hospitals that are geographically isolated (at least 25 miles from another).	Rural hospitals with 50 or fewer beds, 25 or more miles from another hospital, with financial losses.	$200,000/ Year	$200,000/ Year
HCAF- Community Health Grants (State) *M.S. 144.1486*	Increase access to primary and preventive care.	Rural non-profit or local government organizations in designated shortage areas.	$250,000/ Year	$250,000/ Year
HCAF- Rural Hospital Planning & Transition Grant (State) *M.S. 144.147*	Assist with strategic planning; transition projects.	Rural hospitals with 50 or few beds.	$250,000/ Year	$250,000/ Year

J. Contract Reporting Requirements: Minnesota Statute 16A.11, Subd. 3(b) requires that detailed budgets include information on professional and technical contracts as part of the biennial budget.

A professional technical services contracts report will be generated from BPAS based on the actual dollars spent or budgeted in the object class 41130 (Professional Technical Services with Outside Vendors) and 41145 (IT/Prof/Tech O/S Vendor).

Prior to budget publication, a copy of the report will be made available to agencies for review. The report will also be made available to legislative committees at the time of the Governor's budget release. A sample of the report is shown below:

	Professional Technical Services Contracts	
Agency	**Actual/Est. 2012-13 Biennium**	**Governor's Rec 2014-15 Biennium**
Agriculture Dept	**320**	**425**
General	250	300
Agriculture	50	100
Federal	20	25

K. Capital Items: The legislature authorized $604 million in new G.O. bonding projects in the 2012 Legislative Session. The focus of the 2013 Legislative Session will be on operating budgets. Agencies should assume that only limited capital budget requests for emergency items will be considered in the 2013 Legislative Session. Capital budget requests, normally considered in the 2014 Legislative Session, will be assembled next year.

If the Governor decides to present an emergency capital budget in 2013, Minnesota Management & Budget will work with agencies to prepare materials regarding projects that fit limited and yet-to-be-determined criteria. For now, agencies should identify any potential urgent capital budget items that would require action in the 2013 Legislative Session by notifying their executive budget officer and Gay Greiter at gay.greiter@state.mn.us .

Appendix A: Who to call for help

Area	Contact Person	Phone Number
BPAS Technical and System Support	Help Desk	651/201-8100 ext. 3
BPAS Training and System Access	Mary Crosson	651/201-8042
Forecast and Fund Statements	Nancy Rooney	651/201-8043
Compensation Budgeting and FTEs	Executive Budget Officers	Varies
Departmental Earnings	Tara Barenok	651/201-8037
Federal Funds Summary and Grants Funding Detail	Tara Barenok	651/201-8037
Capital Budget	Gay Greiter	651/201-8032
Word Document Issues	Roxanne LaPlante	651/201-8080
SharePoint Access Issues	Ping Li	651/259-3781
All Other Questions	Tara Barenok	651/201-8037

Appendix B: 2014-15 Biennial Budget Checklist

Actions	Due Date	Status
1. Attend Agency Training	July - Aug	
2. Submit Agency Background Narratives on SharePoint: https://connect.mn.gov/sites/BPAS/Shared Documents/Forms/AllItems.aspx	August 24	
3. Complete Base Reconciliation in BPAS *Key Report(s)*: ▪ Agency Detail – Appropriation Level ▪ Transfer	October 15	
4. Complete Technical or Base Adjustments in BPAS *Key Report(s)*: ▪ Base Adjustment ▪ Agency Detail – Appropriation Level	October 15	
5. Enter all revenue and spending estimates to complete "base" budget plans. This includes dedicated and non-dedicated revenue estimates. *Key Report(s)*: ▪ Reconciliation Reports	October 15	
6. Complete and submit other appendix materials (if applicable) on SharePoint: https://connect.mn.gov/sites/BPAS/Shared Documents/Forms/AllItems.aspx ▪ Federal Funds Summary ▪ Grants Funding Detail	November 1	
7. Enter forecast adjustments for caseload and enrollment driven programs into BPAS. Selective updates to revenue estimates for forecast.	Mid November	