



**New Mexico**

**Department of Finance  
and Administration**

# Budget Boot Camp Module 2: Budget Management Documents

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# Module Overview

## Budget Management Documents

Documents that agencies prepare and submit to SBD during the fiscal year to adjust their budget per legislative and statutory authority

### Budget Adjustment Requests (BARs)

- Types and Authority
- How to submit a complete BAR
- Appropriate backup documentation

### Budgeting Nonrecurring Appropriations

- OPBUD-4s and Allotment Forms

### Special Cases

- Reauthorizations and Companions

### Adjusting Nonrecurring Appropriations

- Budget Reallocation Forms (BRFs)

### Creating Budget Projections – UPDATED FOR FY25

### Supplemental Documentation

# Submission process for BARs, OPBUD-4s and BRFs

## 01

Create email submission to be sent to

[DFASBD.Submissions@dfa.m.gov](mailto:DFASBD.Submissions@dfa.m.gov)

- Include Excel version of BAR, OPBUD-4, or BRF Form
- Include all backup documentation as one PDF

## 02

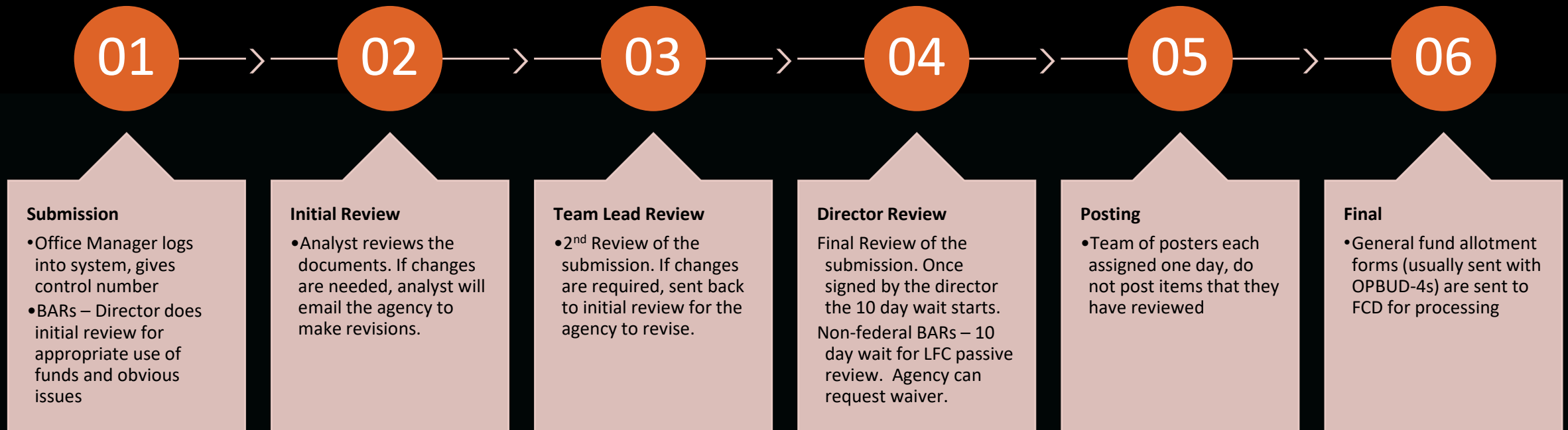
Include appropriate word in email subject line to aid in filtering:

- BAR – Budget Adjustment Request
- BRF – Budget Reallocation Form
- OPBUD4 – The form utilized for nonrecurring appropriations

## 03

SBD Office Manager (or backup) will log in and route to analyst

# SBD Review Process



# Budget Adjustment Requests (BARs)

- Requests by agency to adjust current-year recurring operating budget (Section 4) according to authority granted by legislature in GAA, either general to all agencies or specific to that agency
- Agencies may do “internal” BARs that adjust budgets lower than the P-code level independent of DFA review. Any adjustment to a P-code level budget must be submitted to DFA.
- LFC has 10-day passive review of all P-code BARs except those involving federal funds.
- **Note:** Because they have lump-sum budget authority in the GAA (not broken out by expenditure category), Courts submit BRFs where every other agency would submit a BAR.
- **Types of BARs**
  - **Budget Increase** – Request to increase budget according to granted authority (never GF).
  - **Budget Decrease** – Request to decrease budget. Used to align budget with expected revenue amounts.
  - **Category Transfer** – Request to transfer budget authority from one expenditure category to another.
  - **Program Transfer** – Request to transfer budget authority from one P-code to another. Usually limited to specific agencies and/or programs denoted in GAA. Must transfer both expenditure and revenue budget.

# Statutory authority for BARs



BAR Statutes: 6-3-23 though 6-3-25 NMSA 1978

## Special Revenue Fund Statutes

- It is important to refer to language establishing special revenue funds in statutes, as this language will often dictate authority the agency has to increase the budget from this fund outside of the GAA.
- “Money in the fund is appropriated to the department” = Agency has broad authority to submit increase BARs from this fund.
- “Money in the fund is subject to appropriation by the legislature” = Agency does not have authority to request increases beyond those allowed specifically in the GAA.
- Some funds do not have clear language. In such a case please consult your SBD analyst.

# GAA Authority for BARs

\*Note: Section labels may change slightly from year to year. Consult current authority document on SBD website.

## Section 3 (I)

- Allows agencies with excess revenue from board of finance loans, other acts of the legislature, gifts, grants, donations, bequests, insurance settlements, refunds or payments into revolving funds to request budget increases
- General authority used for federal grant increases

## Current FY BAR Authority section (2024 GAA = Section 12)

- Denotes specific authority to certain agencies to request budget adjustments for remainder of current FY. In this year's GAA, this was for the remainder of FY24 so now expired.

L. the board of veterinary medicine may request budget increases up to one hundred thousand dollars (\$100,000) from other state funds to make disbursements from the animal care and facility fund to qualifying animal shelters;

# GAA Authority for BARs

\*Note: Section labels may change slightly from year to year. Consult current authority document on SBD website.

## **Next FY BAR Authority section (2024 GAA – Laws 2025, Chapter 69, Section 13)**

- Establishes general authority granted to all agencies to request budget adjustments in next FY as well as specific authority granted to certain agencies
- Subsection C: Authority for category transfers among PSEB, Contracts, and Other (not 500 category)
- Subsection D: Authority for agencies with appropriations from Other State Funds or Transfers to request increases up to 5% of amount budgeted in Section 4.
  - Agencies that don't have broad authority to request increases from special revenue funds must follow this limit
  - Remember that OSF and Fund Balance are grouped together under OSF in GAA
  - If you have both OSF and Transfers, 5% authority is limited to each source separately, not combined (cannot use Transfers budget to increase OSF & vice versa)
- Subsection E: list of authority granted to certain agencies by fund, program and/or purpose
- Note that blanket program transfer authority to all agencies is rare and, for now, extinct



# Requesting BAR Authority



REQUEST FOR BUDGET ADJUSTMENT REQUEST, SECTION 4 OR SECTION 7 LANGUAGE					
<i>(Prepare separate forms for each request)</i>					
Business Unit Code:					
Agency:					
Program:					
Agency Contact/Phone:					
REQUEST TYPE					
FY20 BAR Language	FY21 BAR Language	Section 4 Language	Section 7 Language		
Language requested for inclusion in General Appropriations Act <i>(Please Follow Legislative Bill Drafting Conventions - See Instructions)</i>					

- DFA issues guidance to agencies in the fall for submitting BAR authority requests to be considered for inclusion in next session's GAA
- Submit language requests with short justification to both DFA and LFC in BFM
- DFA and LFC recommend BAR authority for inclusion, LFC drafts bill.
- **Note:** Program transfer authority, even if specific, is difficult to get approved
- Offering a maximum amount can help increase odds of language approval

# Components of a Complete BAR



BAR Form (Excel)

Budget Journals (copies from SHARE, convert to PDF)

BAR Narrative (create in Word, convert to PDF)

Backup documentation depending on type of BAR, possibly including:

- Copy of specific statutory authority (copy of general authority not needed – just citation)
- Federal grant award and budget worksheet
- 5% worksheet
- SHARE reports showing budget availability for category decrease
- Budget projections

Utilize BAR Checklist on SBD's website to ensure complete submission

# Completing the BAR Form

\*note: Updated BAR Form to use in FY25 with drop-downs!

INITIATING AGENCY NAME Department of Game and Fish			BUD REFERENCE 124		STATE OF NEW MEXICO		BUSINESS UNIT 51600		DATE 7/5/2023	
INITIATING PROGRAM NAME P717 Conservation Services			CLASS CODE H0000		BUDGET ADJUSTMENT REQUEST BUDGET TYPE: OPERATING		FISCAL YEAR 2024		Department Level Budget in SHAF No	
SHARE Appropriation Budget Journ: 0004725558										
Columns B Through F Must Reflect SHARE Journal Entries					ESTIMATED REVENUE ALLOCATION					
CATEGORY NAME	FUND/P-Code	APPR UNIT CODE	AMOUNT INCREASE (I)	AMOUNT DECREASE (D)	GENERAL FUND	OTHER STATE FUNDS	INTERNAL SERV FUNDS/ INTERAGENCY TRANSFERS	FED. FUNDS CFDA NO.: 1655.23	CASH BALANCE	
Contractual Services	19800/P717	300	\$ - \$ 500,000.00 \$ - \$ -	\$ - \$ - \$ - \$ -				500000		

Complete all spaces with yellow highlighting

- Initiating Org: PCode number and name
- Use Budref and Class for Section 4 budget for that FY (FY25: budref 125, class I0000)
- Note proper format of Fund/P-code entry (19800/P717). No 10-digit codes.
- Don't round or truncate numbers
- Include positive and negative lines in transfer BARs
- Only need to fill in revenue side on top right – Increase and Decrease columns will automatically populate

# Completing the BAR Form

\*note: Updated BAR Form to use in FY25 with drop-downs!

SHARE Revenue Budget Journal ID 0004725560			AMOUNT INCREASE (I)	AMOUNT DECREASE (D)	STATUTORY AUTHORITY	Cite Type
BUDGETED REVENUES	FUND/P-Code	REVENUE ACCOUNT				
Federal Funds	19800/P717	451903	500000		Laws of 2023, 1st Session, Chapter 210, Section 3(1)	
					BAR ACTION Type 1: BUDGET INCREASE	FEDERAL FUNDS NO 10-DAY WAIT <input checked="" type="checkbox"/>
					FOR DFA USE ONLY	CONTROL NUMBER
					DATE	ACCEPT
					REJECT	
					ANALYST #1 REVIEW	
					ANALYST #2 REVIEW	
					DIRECTOR REVIEW	
					FINAL POSTING	
TOTAL			500000	0		
<small>ROUND AMOUNTS DOWN TO THE NEAREST DOLLAR, i.e., \$2,451.67 SHOWN AS \$2,451; DO NOT INCLUDE CENTS.</small>						
<small>I CERTIFY THAT THE ABOVE IS REQUIRED FOR THE EFFICIENT OPERATION OF THE DEPARTMENT.</small>					SIGNATURE	TITLE

- Be sure to include correct journal number(s)
- Include appropriate statutory authority from GAA, statutes, etc
- Complete revenue section which should tie to revenue above, include 6 digit code. Use correct equity code for fund balance BAR.
- Mark type of BAR and check “No 10 Day Wait” box if BAR utilizes exclusively federal funds.
- Ensure CFO or designee has signed form

# Completing the BAR Narrative

Use correct narrative for type of BAR: Budget Increase, Budget Decrease, or Category Transfer (can be adapted for program transfers)

Narrative justification of why BAR is necessary – complete thoroughly and accurately. Be specific about what funds are being used for.

- Especially important for category transfers such as requests to move budget out of 200 category
- Keep in mind that the Budget Director reviews BARs for appropriateness and the LFC will review later and may have questions

Make sure information provided on narrative matches that on form, backup documents, etc.

Examples of completed BARs with narratives will be posted on Boot Camp Training website



# Completing the BAR Journals

- Budget Entry Type: BARs are always Adjustments, even if setting up a “new” budget for a federal grant
- Entry Type is always BAR. Use budref (125) and class code (I0000) consistent with that FY’s Section 4 operating budget
- Ensure that budget increases and decreases have a REVENUE and APROP\_P journal
- Ensure that a transfer BAR is created as a Budget Transfer journal
- Ensure that journals have been approved at all agency levels to be routed to DFA
- Department-level decrease journals for transfer BARs
  - Cannot be done as a transfer – must be done separately (first decrease, then increase)
  - Create and post department level decrease journal (Entry Type = AGY) before submitting BAR to DFA, include copy of posted journal in backup
  - After DFA posts BAR, create and post department level increase journal (otherwise it will error out – child exceeds parent budget)



# Backup for Federal Increase BARs

- **Copy of grant award** that details available funding amount and period of award
- **Completed grant recon sheet** showing any previous established budget and this BAR
- May consolidate more than one award into one BAR but need recons for each

Federal Grant Number: <u>1254.11</u>			
(Enter Data in Boxed Cells Only)			
Start	Total Grant Award from date of award to BAR date:		500,000
Less		-	
	Balance	=	500,000
Less	Amount Budgeted in Current FY OpBud:	-	100,000
	Balance	=	400,000
Less	Amount of previous BAR processed (BAR No. <u>220</u> ):	-	200,000
	Balance	=	200,000
Total	AMOUNT AVAILABLE FOR THIS BAR:	=	200,000
Total	AMOUNT OF THIS BAR (NO. <u>221</u> ):	-	150,000
Balance	Amount Remaining:	=	50,000

# Backup for Other Increase BARs

- **Special revenue fund statutes** detailing authority to increase (if applicable to that fund)
- **Copy of fund trial balance report** showing available fund balance and correct equity code as well as fund balance reconciliation sheet
- **Copy of MOU or similar document** if receiving funds from other entity
- **Completed 5% worksheet** if using that authority to increase

## P717 Conservation Services

### 5% Worksheet

List all BARs in the P-Code for this fiscal year to show cumulative use of 5% increase and remaining balance available..

BAR #	Other State Funds Appropriation	5% limit	Amount used in BAR	Balance Remaining
START	10,000,000	500,000		
BAR 1			250,000	250,000
BAR 2			50,000	200,000
BAR 3				200,000
BAR 4				200,000



# Backup for Transfer BARS

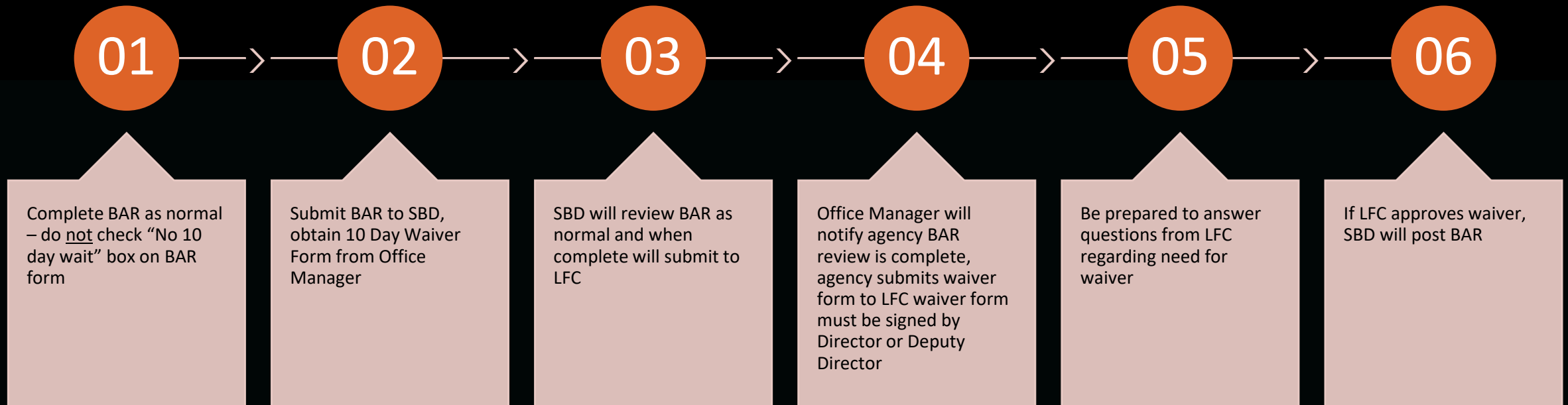
- Up-to-date budget projections for P-code showing need for BAR
- Copy of **posted** department-level decrease journal (if your agency budgets at dept level)
- Copy of SHARE budget status report showing sufficient budget in requested category to decrease

Budget Overview Results										Personalize   Find   View All   [Icons]		First	1-4 of 4	Last
		Fund▲	Dept▲	Account▲	Bud Ref	Class	Budget	Expense	Encumbrance	Available Budget*				
[Icon]	[Icon]	18800	P549	200	121	E0000	796,400.00	0.00	0.00	796,400.00				
[Icon]	[Icon]	18800	P549	300	121	E0000	504,100.00	0.00	504,100.00	0.00				
[Icon]	[Icon]	18800	P549	400	121	E0000	14,831,700.00	0.00	5,375,000.00	9,456,700.00				

# Guidelines for BAR consolidation

- Each BAR may only contain actions of one type: Budget Increase, Budget Decrease, Category Transfer, or Program Transfer.
- Multiple actions of the same type may be included on the same BAR, including from different funds and program codes. Each specific action on the BAR must be allowed by appropriate statutory authority.
- Every BAR involving exclusively federal funds and thus exempt from the LFC's ten-day review period must be separated from BARs of other revenue types. Multiple federal actions (of the same type) may be included on the same BAR.
- BARs with multiple actions may combine them on SHARE journals. For example, a category transfer BAR with 5 actions need only have one category transfer journal. A federal increase BAR with 5 grants may combine them on one revenue and one appropriation journal.
- Each action on a BAR must be clearly identified and justified on the BAR narrative. Appropriate backup documentation must also be provided for each.

# BAR 10-Day Waiver Process



# Budgeting Non-Recurring Appropriations: OPBUD-4

- Most commonly budgeting items from Sections 5, 6, and 7 of GAA. Occasionally other legislation such as junior budget bills. Not subject to 10-day review by LFC.
- Lump-sum: Agencies have authority to establish budget in different expenditure categories as needed, according to fulfilling the purpose of the appropriation.
  - Exception: May not establish budget in 500 category unless specifically directed by appropriation
- Table of Budget Codes
  - Produced by SBD after every legislative session, posted on SBD website
  - Establishes Z-codes, class codes, and budrefs for all nonrecurring appropriations in GAA and other legislation. Consult and include copy of relevant line when submitting OPBUD-4s

Sec	Item	Code	Agency	Z-Code	Class Code	Bud Ref	Description	End Date	FY	Purpose	Source of Funding	Appropriation Amount
5	4	218	ADMINISTRATIVE OFFICE OF THE COURTS	ZE5004	E5004	92024	L20, 2S, C83-S005-I004	6/30/2021	20-21	To upgrade information technology systems at district courts.	GF	\$ 500.0
5	5	218	ADMINISTRATIVE OFFICE OF THE COURTS	ZE5005	E5005	92024	L20, 2S, C83-S005-I005	6/30/2021	20-21	For a unified appropriation to the administrative office of the courts for equipment and vehicles at the district courts.	GF	\$ 200.0

# Components of a Complete OPBUD-4

Complete, signed OPBUD-4 Form (Excel)

Budget Journals – REVENUE and APROP\_P

- Budget Entry Type: Original (establishing new appropriation budget)
- Entry Type: OPBUD-4

Copy of appropriation line from Table of Budget Codes

Backup dependent on type of appropriation:

- Complete, signed allotment form if appropriation is from general fund, computer systems enhancement fund (Section 7), or tobacco settlement fund
- Copy of PCC certification letter if budgeting Section 7 IT appropriation, with certified amount matching what is being budgeted
- Trial balance report if appropriation is from fund balance
- Documentation that any contingencies in the appropriation have been met

# Completing the OPBUD-4 form

**OPBUD-4**

Agency Name <b>Department of Cultural Affairs</b>			Submission Approved by: _____ Print Name of Chief Financial Officer		
Business Unit (Agency) <b>50500</b>	Fund <b>19300</b>	Class Code <b>E5055</b>			
Appropriation End Date <b>06/30/21</b>	Date <b>09/02/20</b>	Budget Ref <b>92024</b>	Signature of Chief Financial Officer		

Statutory Authority (Laws, Chapter, Section, Item, & Description)

SHOW AMOUNTS IN ACTUAL DOLLARS. FOR EXAMPLE, IF APPROPRIATION LISTS 1.5, IT SHOULD BE SHOWN AS 1,500. DO NOT INCLUDE CENTS.

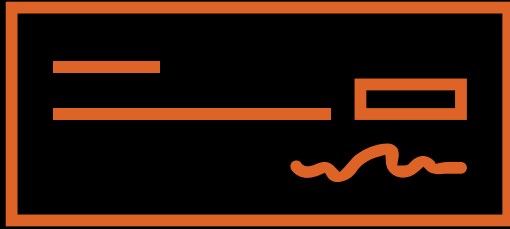
APPROPRIATION (Budgeted Expenditures)			REVENUE (Budgeted Sources)		
SHARE Appropriation Budget Journal		2881544	SHARE Revenue Budget Journal		2881545
Fund/Business Unit/Department		19300/505/ZE5055	Fund/Business Unit/Department	Revenue Account Code	Amount
Personal Services	200	0	19300/505/ZE5055	499105	100,000
Employee Benefits					
Contractual Services	300	50,000			0
Other	400	50,000			0
Other Financing Uses	500	0			0
Total Appropriations		<b>100,000</b>	Total Revenue		<b>100,000</b>

Section 6 Certification: I, \_\_\_\_\_, certify that, based on current budget projections (supplemental request) or independent audit (deficiency request), that no other funds are available in FY21 for the purpose specified in this appropriation.

Signature of Chief Financial Officer

# Completing the OPBUD-4 form

- Use corresponding info from Table of Budget Codes, including statutory citation
- CFO/designee should always sign top right section
- Set up expenditure category budget as desired to fulfill purpose of appropriation
- Use correct 6-digit revenue code (499105 for General Fund)
- Be sure to include both journal numbers
- Section 6 Certification: Only complete if appropriation is from Section 6 of the GAA, denoting an appropriation to fill a budget shortfall in the current or previous fiscal year
- Ensure all info on the budget journals matches the OPBUD-4 form



# Completing the Allotment Form

- **Funding Source:** If not GF, specify Computer Systems Enhancement Fund or Tobacco Settlement Fund
- **Allotment Distribution Type:** Accelerated (get all money at once)
- Otherwise use same info from bill and OPBUD-4 Form

ALLOTMENT REQUEST FORM- SPECIAL APPROPRIATIONS (OPBUD4)							
<i>Show amounts in whole dollars. For example: If the bill lists the appropriation as \$1.3, it should be shown as \$1,300</i>							
AGENCY NAME		BUSINESS UNIT (Agency)		FISCAL YEAR		DATE	
Department of Cultural Affairs		50500		2021		9/2/2020	
FUNDING SOURCE						ALLOTMENT DISTRIBUTION TYPE	
<input checked="" type="checkbox"/> GENERAL FUND						<input type="checkbox"/> REGULAR	
<input type="checkbox"/> OTHER						<input checked="" type="checkbox"/> ACCELERATED	
IF OTHER/SOURCE _____							
LAWS, CHAPTER		ITEM		DEPARTMENT		CLASS	
SECTION, SUBSECTION, ITEM		DESCRIPTION		CODE		BUD-REF	
BILL SHORT TITLE		FUND		CODE		CODE	
2020 GAA (HB2)		19300		ZE5055		E5055	
Laws 2020 Ch 83 Section 5 Item 55		To renovate the Museum of Natural History and Science				92024	
						\$ 100,000.00	



# Special Appropriation Reauthorizations

- If a nonrecurring appropriation is not spent entirely by its original end date, an agency can request an extension, typically granted for one additional fiscal year.
- Budgeted via normal OPBUD-4 process after original budget period is over
- Use same Z-code as original appropriation but new class code and budref per the Table of Budget Codes
- Budget must be for remaining balance of appropriation – include SHARE report showing balance as of last day (6/30) of original period
- Do not include allotment form – money was already sent

7	8	341	DEPARTMENT OF FINANCE AND ADMINISTRATION	Use prior Z- code	E7008	921	L20, 2S, C83-S007-I008	6/30/2021	21	The period of time for expending the one million two hundred fifty thousand dollars (\$1r 250r 000) appropriated from the computer systems enhancement fund in Subsection 8 of Section 7 of Chapter 73 of Laws 2018 to implement an enterprise budgeting system is extended through fiscal year 2021.
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# Multiple Appropriation OPBUD-4 Form

State of New Mexico SPECIAL APPROPRIATION INPUT FORM OPBUD-4														
Business Unit:				Agency Name:				Submission Approved by:						
Date:				Budget Fiscal Year:				Print Name of Chief Financial Officer						
Aprop Jrnl ID:				Rev Jrnl ID:				Signature of Chief Financial Officer						
SHOW AMOUNTS IN ACTUAL DOLLARS. FOR EXAMPLE, IF APPROPRIATION LISTS 1.3, IT SHOULD BE SHOWN AS 1,300. DO NOT INCLUDE CENTS.														
Fund	Department	Class	Bud Ref	Project Description <i>(Limit to 30 Characters)</i>	Appropriation Category				Total Budget Amount	Approp End Date	Statutory Citation			
					Pers Svcs 200	Cntret Svcs 300	Other Exp 400	Oth Fin Use 500			Laws	Ch	Sec	Itm
									0.00					
									0.00					
									0.00					
									0.00					
									0.00					
									0.00					
									0.00					
									0.00					
									0.00					
Total					0.00	0.00	0.00	0.00	0.00					
Fund	Department	Class	Bud Ref	Project Description <i>(Limit to 30 Characters)</i>	Revenue Account	Revenue Description	Total Budget Amount	End Date	Statutory Citation					
									Laws	Ch	Sec	Itm		

- All the same info as on the single form, just ensure revenues = expenditures
- Can use one revenue and one APROP journal for entire submission

# orm

REAUTHORIZATION: YES

STATE BUDGET DIVISION /

# Companion BARS and OPBUD-4s

- Two possible use cases
  - Agency transfers funds from special revenue fund into operating budget and wants to increase OSF budget, thereby also increasing special revenue fund transfer. May even come from another agency in limited circumstances
  - Agency received nonrecurring appropriation from another agency's special revenue fund and therefore needs to receive transfer from that agency before it can spend the money. Agencies will need to coordinate.
- Procedure: 2 BARS or OPBUD-4s required (companions)
  - Budget with transfer revenue and expenditures in 200/300/400 as desired
  - Budget with original revenue (OSF or fund balance) and 500 category expenditure

Sec	Item	Code	Agency	Z-Code	Class Code	Bud Ref	Description	End Date	FY	Purpose
5	61	521	ENERGY, MINERALS AND NATURAL RESOURCES DEPARTMENT	ZE5061	E5061	92024	L20, 2S, C83-S005-I061	6/30/2021	20-21	For the Carlsbad brine well remediation fund for expenditure in fiscal years 2020 and 2021 contingent on one million six hundred thousand dollars (\$1,600,000) of matching funds from the city of Carlsbad., Eddy county or other sources. The other state funds appropriation is from the corrective action fund.

# Budget Reallocation Forms (BRFs)



## Used for two purposes:

- Changes to established nonrecurring appropriations. Usually a category transfer. Increases are only allowed for federal funds.
- Courts use BRFs as BARs since GAA gives them lump-sum Section 4 appropriations (can set up expenditure categories as they wish)

## Not subject to 10-day LFC review

## Components of a complete BRF

- BRF Form (Excel)
- Budget journal(s). Budget Entry Type: Adjustment. Entry Type: BRF. Create Budget Transfer journal for category transfer BRFs.
- Documentation of federal funding availability if applicable
- SHARE report showing available budget for category transfer
- Courts submitting BRFs for Section 4 budgets should provide same documentation as required for a BAR of that type (increase, category transfer, etc.)

# Completing the BRF form

- Use relevant Z-code, class, budref for the nonrecurring appropriation
- Courts – Use your P-code, class and budref for that FY's recurring budget if adjusting Section 4 budget
- Include brief justification for change to nonrecurring appropriation

Control Number:			
Business Unit (Agency):		SHARE Journal ID:	Analyst #1 Review:
505		2832133	Analyst #2 Review:
			Director Review:
Date:	Class Code:	Budget Reference:	Final Posting:
9/15/2020	E5055	92024	

Budget Reallocation Form (BRF)			
Department of Finance & Administration- State Budget Division			
Fund/Business Unit/Program or Org		19300/505/ZE5055	
Funding Sources (Revenues, Transfers, Special Items)			
		SHARE Reallocation	
Code	Description	Increase	Decrease
	Total	\$ -	\$ -
Uses (Expenses, Other Financing Uses)			
		SHARE Reallocation	
	Category	Increase	Decrease
200	Personal Services/Employee Benefits		
300	Contractual Services	50,000	
400	Other Costs		50,000
500	Other Financing Uses		
	Total	\$ 50,000	\$ 50,000

Supplies budget no longer needed; need to hire another design contractor

# Completing Budget Projections

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FY25 template available on SBD website under the Budget Adjustment Requests tab

Updated every fiscal year with new account codes and number of salary hours (such as 2,080)

Use for budget management and planning during the fiscal year

Submit to DFA as BAR backup (showing need/effect of BAR) and budget availability for HR actions such as raises or upward reclasses of positions

Complete one projection packet per P-code, and different tabs for each funding source within that P-code

Category tab is a summary rollup and copies from detail tabs – shouldn't need to hard type any numbers here



# Budget Projections: Detail Tab

General Fund Transfers Detail			Business Unit Number and Agency Name Based on NMS Budget Vs Actuals Report by Pcode dated MM/DD/YYYY Pcode Number and Program Name FY25								07/01/24 02:24 PM	
			C:\Users\meriam\Downloads\FY25-Budget-Projections-Template.xlsxDetail General Fund Transfers									
			A	B	C	D	E	F	G	H	I	J
			FY24	FY25	FY25	FY25	FY25	FY25	FY25	FY25	FY25	FY25
CHARTFIELD	DESCRIPTION	SHARE CHART FIELD	PRIOR YR ACTUAL EXPENSES	ORIGINAL BUDGET	BUDGET ADJUSTMENTS	ADJUSTED BUDGET	EXPENDED YEAR TO DATE¹	ENCUMBRANCES YEAR TO DATE¹	TOTAL OBLIGATIONS	UNOBLIGATED BALANCE	PROJECTED EXPENDITURES TO YEAR END²	BALANCE AVAILABLE
Exempt Perm Positions P/T&F/T		520100				0.00		0.00	0.00	0.00	0.00	0.00
Term Positions		520200		1,000,000.00		1,000,000.00		0.00	0.00	1,000,000.00	93,000.00	907,000.00
Classified Perm Positions F/T		520300		1,000,000.00		1,000,000.00		0.00	0.00	1,000,000.00	86,000.00	914,000.00
Classified Perm Positions P/T		520400				0.00		0.00	0.00	0.00	0.00	0.00
Temporary Positions F/T & P/T		520500				0.00		0.00	0.00	0.00	0.00	0.00
Paid Unused Sick Leave		520600				0.00		0.00	0.00	0.00	0.00	0.00
Overtime & Other Premium Pay		520700		100,000.00		100,000.00		0.00	0.00	100,000.00	100,000.00	0.00
Annl & Comp Paid At Separation		520800				0.00		0.00	0.00	0.00	0.00	0.00
Differential Pay		520900				0.00		0.00	0.00	0.00	0.00	0.00
Group Insurance Premium		521100		25,000.00		25,000.00		0.00	0.00	25,000.00	13,702.50	11,297.50
Retirement Contributions		521200		75,000.00		75,000.00		0.00	0.00	75,000.00	53,679.60	21,320.40
F I C A		521300		25,000.00		25,000.00		0.00	0.00	25,000.00	21,343.50	3,656.50
Workers' Comp Assessment Fee		521400		4,000.00		4,000.00		0.00	0.00	4,000.00	2,000.00	2,000.00
GSD Work Comp Insur Premium		521410				0.00		0.00	0.00	0.00	0.00	0.00
Unemployment Comp Premium		521500				0.00		0.00	0.00	0.00	0.00	0.00
Employee Liability Ins Premium		521600				0.00		0.00	0.00	0.00	0.00	0.00
RHC Act Contributions		521700		10,000.00		10,000.00		0.00	0.00	10,000.00	5,580.00	4,420.00
Other Employee Benefits		521900				0.00		0.00	0.00	0.00	0.00	0.00
COVID Related Admin Leave		523000				0.00		0.00	0.00	0.00	0.00	0.00
COVID Related EFMLA		523100				0.00		0.00	0.00	0.00	0.00	0.00
COVID Related Time Worked		523200				0.00		0.00	0.00	0.00	0.00	0.00
Payroll N/A		529999				0.00		0.00	0.00	0.00	0.00	0.00
Total Personal Services	200		0.00	2,239,000.00	0.00	2,239,000.00	0.00	0.00	0.00	2,239,000.00	375,305.60	1,863,694.40
Medical Services		535100				0.00			0.00	0.00		0.00
Professional Services		535200		3,000,000.00		3,000,000.00		1,400,000.00	1,400,000.00	1,600,000.00	1,600,000.00	0.00
Professional Svcs - Interagenc		535209				0.00			0.00	0.00	0.00	0.00
Other Services		535300		300,000.00		300,000.00		150,000.00	150,000.00	150,000.00	125,000.00	25,000.00
Other Services - Interagency		535309				0.00			0.00	0.00	0.00	0.00
Other Services - CU		535310				0.00			0.00	0.00	0.00	0.00
Audit Services		535400		250,000.00		250,000.00			0.00	250,000.00	250,000.00	0.00
Attorney Services		535500		150,000.00		150,000.00			0.00	150,000.00	100,000.00	50,000.00
IT Services		535600		500,000.00		500,000.00			0.00	500,000.00	500,000.00	0.00
IT Services- Interagency		535609				0.00			0.00	0.00	0.00	0.00
Capital Professional Contracts		535800				0.00			0.00	0.00		0.00
Total Contractual Services	300		0.00	4,200,000.00	0.00	4,200,000.00	0.00	1,550,000.00	1,550,000.00	2,650,000.00	2,575,000.00	0.00

Pulled from salary tab

Manual entry

- Populate column B with line item budgets, column C with BAR and revenue adjustments (more on this in a bit)
- Populate columns E and F with actual expenditures / encumbrances from SHARE reports at detail level (trial balance, GL, budget vs. actuals)
- Column I (projected expenditures) in the 200s (PSEB) will populate from data entered on Salary Projections tab. Manual entry required for 300s, 400s, 500s



### Salary Projections tab

- Complete each field with current HR data
- Class = Exempt, Term, Exempt, Perm F/T, Perm P/T, Temp
- Obj Code = job classification
- Enter annual salary, hourly wage will autopopulate
- Enter remaining pay hours based on current data and payroll schedule tab
- Enter insurance costs per pay period dependent on employee's insurance plan and salary
- Projected remaining costs for each line item will calculate in column S > used for PSEB projections on Detail tab
- 2088 hours in FY25

### Vacant Positions

- Enter **remaining work hours** based on when you plan to fill position
- Enter zero if no plans to fill position
- Enter salary based on estimate of what you plan to pay position, use midpoint of salary range if unsure
- Use single coverage to estimate insurance costs

# Budget Projections: PSEB

# Budget Projections: PSEB

Business Unit Number and Agency Name												07/01/24			
Based on NMS Budget Vs Actuals Report by Pcode dated MM/DD/YYYY												02:05 PM			
Pcode Number and Program Name															
FY25															
General Fund Salary Projections															
												ads\FY25-Budget-Projections-Template.xlsx\Detail General Fund Transfers			
POSITION NO.	FTE	CLASS	OBJ CODE	NAME	RANGE	ANNUAL SALARY @ 2088 hrs	HOURLY WAGE	REMAINING PAY HOURS FY25	REMAINING SALARY FY25	INSURANCE Per Pay Period	REMAINING Insurance Costs	ANNIV INCREASE	PERSONAL SERVICES & BENEFITS SUMMARY		
FY25													Exempt	Term	Perm F/T
OBJ CDE	DESCRIPTION		TOTAL SALARY		0.00	93,000.00	0.00								
520100	Exempt Perm Pos-FIT-P/T		0.00		0.00	0.00	0.00								
520200	Term Positions		93,000.00		0.00	0.00	0.00								
520300	Classified Permanent FIT		86,000.00		0.00	0.00	0.00								
520400	Classified Permanent P/T		0.00		0.00	0.00	0.00								
520500	Temp Positions FIT - P/T		0.00		0.00	0.00	0.00								
520600	Paid Unused Sick Leave		100,000.00		0.00	0.00	0.00								
520700	Overtime & Othr Prem. Pay		0.00		0.00	0.00	0.00								
520800	Annual/Comp Paid Separ		0.00		0.00	0.00	0.00								
520900	Differential Pay		0.00		0.00	0.00	0.00								
523000	COVID Related Admin Leave		0.00		0.00	0.00	0.00								
523100	COVID Related EFMLA		0.00		0.00	0.00	0.00								
523200	COVID Related Time Worked		0.00		0.00	0.00	0.00								
Total Personal Services			279,000.00		0.00	0.00	0.00								
521100	Group Insurance Prem.		13,702.50		0.00	0.00	0.00								
521200	Retirement Contributions		53,679.60		0.00	0.00	0.00								
521300	FICA		21,343.50		0.00	0.00	0.00								
521400	Wkrs Comp Assessment		2,000.00		0.00	0.00	0.00								
521401	GSD Wkrs Comp Premium		0.00		0.00	0.00	0.00								
521500	Unemployment Comp. Pre.		0.00		0.00	0.00	0.00								
521600	Employee Liability Ins. Pre.		0.00		0.00	0.00	0.00								
521700	Retiree Health Care Contr.		5,580.00		0.00	0.00	0.00								
521900	Othr Employee Benefits		0.00		0.00	0.00	0.00								
Total Benefits			96,305.60		0.00	0.00	0.00								
Total Personal Services and Employee Benefits			375,305.60		Amount remaining transfers to detail tab										

PAYROLL SCHEDULE - FISCAL YEAR 2025							
FY25 Total # of Hours = 2088							
Pay Period	Pay Period	Pay Period	# Hours	# PPs	# Hours	# PPs	
Number	Begins	Ends	Pay Date	to Date	to Date	Remaining	Remaining
1	6/22/2024	7/5/2024	7/12/2024	40	1	2,048	26
2	7/6/2024	7/19/2024	7/26/2024	120	2	1,968	25
3	7/20/2024	8/2/2024	8/9/2024	200	3	1,888	24
4	8/3/2024	8/16/2024	8/23/2024	280	4	1,808	23
5	8/17/2024	8/30/2024	9/6/2024	360	5	1,728	22
6	8/31/2024	9/13/2024	9/20/2024	440	6	1,648	21
7	9/14/2024	9/27/2024	10/4/2024	520	7	1,568	20
8	9/28/2024	10/11/2024	10/18/2024	600	8	1,488	19
9	10/12/2024	10/25/2024	11/1/2024	680	9	1,408	18
10	10/26/2024	11/8/2024	11/15/2024	760	10	1,328	17
11	11/9/2024	11/22/2024	11/29/2024	840	11	1,248	16
12	11/23/2024	12/6/2024	12/13/2024	920	12	1,168	15
13	12/7/2024	12/20/2024	12/27/2024	1000	13	1,088	14
14	12/21/2024	1/3/2025	1/10/2025	1080	14	1,008	13
15	1/4/2025	1/17/2025	1/24/2025	1160	15	928	12
16	1/18/2025	1/31/2025	2/7/2025	1240	16	848	11
17	2/1/2025	2/14/2025	2/21/2025	1320	17	768	10
18	2/15/2025	2/28/2025	3/7/2025	1400	18	688	9
19	3/1/2025	3/14/2025	3/21/2025	1480	19	608	8
20	3/15/2025	3/28/2025	4/4/2025	1560	20	528	7
21	3/29/2025	4/11/2025	4/18/2025	1640	21	448	6
22	4/12/2025	4/25/2025	5/2/2025	1720	22	368	5
23	4/26/2025	5/9/2025	5/16/2025	1800	23	288	4
24	5/10/2025	5/23/2025	5/30/2025	1880	24	208	3
25	5/24/2025	6/6/2025	6/13/2025	1960	25	128	2
26	6/7/2025	6/20/2025	6/27/2025	2040	26	48	1
27	6/21/2025	7/4/2025	7/11/2025	2088	27	0	0

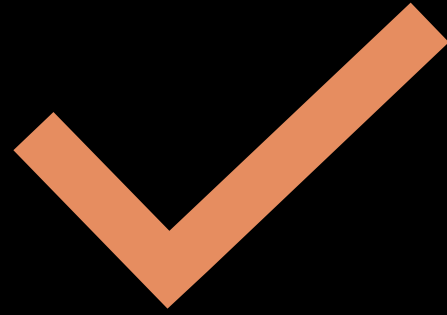
Amount remaining transfers to detail tab

## Any non-GF revenue source

			A	B	C	D	E	F	G	H	I	J
			FY24	FY25	FY25	FY25	FY25	FY25	FY25	FY25	FY25	FY25
CHARTFIELD	DESCRIPTION	SHARE CHART FIELD	PRIOR YR ACTUAL EXPENSES	ORIGINAL BUDGET	BUDGET ADJUSTMENTS	ADJUSTED BUDGET	EXPENDED YEAR TO DATE <sup>1</sup>	ENCUMBRANCES YEAR TO DATE <sup>1</sup>	TOTAL OBLIGATIONS	UNOBLIGATED BALANCE	PROJECTED EXPENDITURES TO YEAR END <sup>2</sup>	BALANCE AVAILABLE
Exempt Perm Positions P/T&F/T	520100					0.00			0.00	0.00	0.00	0.00
Term Positions	520200			1,000,000.00	(250,000.00)	750,000.00			0.00	750,000.00	72,000.00	678,000.00
Classified Perm Positions F/T	520300			1,000,000.00		1,000,000.00			0.00	1,000,000.00	89,000.00	911,000.00
Classified Perm Positions P/T	520400			150,000.00		150,000.00			0.00	150,000.00	0.00	150,000.00
Temporary Positions F/T & P/T	520500					0.00			0.00	0.00	0.00	0.00
Paid Unused Sick Leave	520600					0.00			0.00	0.00	0.00	0.00
Overtime & Other Premium Pay	520700					0.00			0.00	0.00	0.00	0.00
Annl & Comp Paid At Separation	520800					0.00			0.00	0.00	0.00	0.00
Differential Pay	520900					0.00			0.00	0.00	0.00	0.00
Group Insurance Premium	521100			400,000.00		400,000.00			0.00	400,000.00	13,050.00	386,950.00
Retirement Contributions	521200			400,000.00		400,000.00			0.00	400,000.00	30,976.40	369,023.60
F I C A	521300			100,000.00		100,000.00			0.00	100,000.00	12,316.50	87,683.50
Workers' Comp Assessment Fee	521400					0.00			0.00	0.00	0.00	0.00
GSD Work Comp Insur Premium	521410					0.00			0.00	0.00	0.00	0.00
Unemployment Comp Premium	521500					0.00			0.00	0.00	0.00	0.00
Employee Liability Ins Premium	521600					0.00			0.00	0.00	0.00	0.00
RHC Act Contributions	521700			15,000.00		15,000.00			0.00	15,000.00	3,220.00	11,780.00
Other Employee Benefits	521900					0.00			0.00	0.00	0.00	0.00
COVID Related Admin Leave	523000					0.00			0.00	0.00	0.00	0.00
COVID Related EFMLA	523100					0.00			0.00	0.00	0.00	0.00

## Budget Projections: Revenue Adjustments

- All non-general fund revenues should be estimated at least quarterly
- In column C of the applicable revenue detail tab (federal, transfers, other revenue, fund balance) adjust the revenues so the projections reflect actual estimated revenues
- Column D, adjusted budget, will show the adjusted total
- BARs/BRFs can also be adjusted in column C



Module 2  
Complete