

History Change Form for Biennial Budget Preparation Updated 6/7/23

The KBUD Budget Preparation Manual includes a Section titled "History Changes" that should be referenced as well.

Reasons why an agency would request a history change:

1. The need to move General Fund (Regular Appropriation) amounts because the budget request program does not correspond to the allotment structure in eMARS.
2. The need to spread a Balance Forward to several programs/subprograms since the amount landed in one fund/function account. The need to spread Current Receipts to several programs/subprograms because the drawdowns were deposited into one fund/function account.
3. Payroll costs that were recorded in E154 (Personal Serv Exp Reimb/Distr) or E 169 (Indirect Personnel Costs) that now need to be reflected in the payroll expenditure codes (E111 – E124) to accurately display the salary and fringe benefit expenditures by the E111-E124 object codes. Otherwise, the History Change process is not intended to change expenditure and revenue codes, or other KBUD objects.

The following instructions apply to all of the history change request forms (A2/A3 Sources and Expenditures by Fund, A3 Expenditure Detail, E Restricted Funds Form and E Restricted Receipts Form).

Filling out the forms (Examples of Completed Forms are attached):

1. Under the "From" and "To" Sections:
 - a. Program Code should be the function code from the KBUD program table (i.e. AA00) when making changes to expenditures and restricted and federal fund revenues with the exception of the Balance Forward amounts.
 - b. Program Code should be the "_PG" or "_SP" code when making changes to Balance Forward amounts.
 - c. Program Code should be the allotment code (a.k.a. Function Type) on the "From" side when making changes to either General, Tobacco, or Road fund appropriated amounts. This includes any of the Sources of Funds for these three funds. If there is not an allotment code in the budget structure to complete the "To" side of the change, then a "_PG" or "_SP" code will work.
 - d. Fund Code on the A Forms is the Fund Type code (i.e. 0100, 1200, 1300, 6350, etc.).
 - e. Object is:
 - A2/A3 Form - any of the objects found on the A1 -A2 budget form (i.e. BALFOR, CURREC, NONREV, OTHER, EXPBYFUND, etc.)
 - A3 Form - individual expenditure codes (i.e. E111, E169, E254, etc.)

- E Restricted Funds Form - any of the objects found on the summary and expenditures portion of the E Form (i.e. EBALFOR, ECUREXS, EBLEXP, etc.)
 - E Restricted Receipts Form - any of the individual revenue codes found on the E Form (i.e. R404, N 112, CASH, etc.)
- f. Please note the fiscal year column. The first FY column is for FY 1 and the second is for FY 2 historic years. Enter any dollar amounts here that need to be changed, either positive or negative.
- g. Please enter values down to the penny.
2. The "From" and "To" sections must balance to zero. For example, if \$10,000 is being moved "From" an Object in Program/Function AA00, that same amount must be moved to somewhere in the "To" section. For each individual entry on the form, either the "From" side of the form will be negative and the "To" side will be positive or the "From" side of the form will be positive and the "To" side will be negative, thus a zero balance for each individual entry.

NOTE: Queries in KBUD are valuable tools to get data down to the penny since reports only show it rounded to the nearest dollar.

A2/A3 Sources & Expenditures by Fund Example of History Changes

2024-2026 KBUD History Change Request Form											Net Change Amt
A2/A3 Sources & Expenditures by Fund											0.00
From						To					
Dept	Program Code	Fund	Object	FY 21-22	FY 22-23	Dept	Program Code	Fund	Object	FY 21-22	FY 22-23
Example 1 - REGAPP use FROM:ALLOTMENT CODE and TO:PROGRAM CODE (_PG/ _SP)											
123	123A	0100	REGAPP	-1,559,480.82	-1,587,398.46	123	123B PG	0100	REGAPP	344,756.65	395,103.10
						123	123C PG	0100	REGAPP	1,214,724.17	1,192,295.36
Example 2 - BALFOR use PROGRAM CODE (_PG/ _SP)											
123	123A_PG	1300	BALFOR	-522,998.40	-839,926.28	123	123E_SP	1300	BALFOR	90,020.84	70,330.92
						123	123B_PG	1300	BALFOR	104,698.09	388,916.50
						123	123C_PG	1300	BALFOR	328,279.43	380,678.82
						123	123D_PG	1300	BALFOR	0.04	0.04
Example 3 - CURREC use FUNCTION CODE											
123	ABCD	1300	CURREC	-30,000.00	-15,000.00	123	EFGH	1300	CURREC	20,000.00	5,000.00
						123	IJKL	1300	CURREC	5,000.00	8,000.00
						123	MNOP	1300	CURREC	5,000.00	2,000.00
Example 4 - NONREV use FUNCTION CODE											
123	ABCD	1200	NONREV	-1,449.00	-3,859.25	123	EFGH	1200	NONREV	1,449.00	3,859.25
Example 5 - EXPBYFUND use FUNCTION CODE											
123	ABCD	1200	EXPBYFUND	-238,816.18	-238,816.18	123	EFGH	1200	EXPBYFUND	238,816.18	238,816.18

A3 Expenditure Detail Example of History Changes

2024-2026 KBUD History Change Request Form											Net Change Amt
A3 Expenditure Detail											0.00
From						To					
Dept	Program Code	Fund	Object	FY 21-22	FY 22-23	Dept	Program Code	Fund	Object	FY 21-22	FY 22-23
123	ABCD	1300	E154	-208,819.79	-313,483.00	123	ABCD	1300	E111	1,947,006.97	1,775,293.24
123	ABCD	1300	E169	-3,529,161.37	-3,889,224.67	123	ABCD	1300	E121	139,300.31	126,845.91
						123	ABCD	1300	E122	1,960,915.59	1,387,218.10
						123	ABCD	1300	E123	317,274.33	285,982.20
						123	ABCD	1300	E124	448.96	403.22

E – Restricted Funds
Example of History Changes

2024-2026 KBUD History Change Request Form											Net Change Amt
E Restricted Funds											0.00
From						To					
Dept	Program Code	Fund	Object	FY 21-22	FY 22-23	Dept	Program Code	Fund	Object	FY 21-22	FY 22-23
123	123A_PG	13AA	EBALFOR	-516,276.31		123	123B_PG	13BB	EBALFOR	516,276.31	
123	ABCD	13AA	ECUREXS	-424,104.18		123	EFGH	13BB	ECUREXS	424,104.18	
123	ABCD	13AA	ENONREV	514,901.48		123	EFGH	13BB	ENONREV	-514,901.48	
123	ABCD	13AA	EBLEXP	-313,543.30		123	EFGH	13BB	EBLEXP	313,543.30	

E – Restricted Receipts
Example of History Changes

2024-2026 KBUD History Change Request Form											Net Change Amt
E Restricted Receipts											0.00
From						To					
Dept	Program Code	Fund	Object	FY 21-22	FY 22-23	Dept	Program Code	Fund	Object	FY 21-22	FY 22-23
123	ABCD	13AA	R404	-424,004.18		123	EFGH	13BB	R404	424,004.18	
123	ABCD	13AA	R434	-100.00		123	EFGH	13BB	R434	100.00	
123	ABCD	13AA	CASH	519,558.65		123	EFGH	13BB	CASH	-519,558.65	
123	ABCD	13AA	N101	-4,657.17		123	EFGH	13BB	N101	4,657.17	