2018-2020
KBUD
Budget Preparation

Office of State Budget Director
Governor's Office for Policy and Management
Room 284, Capitol Annex
Frankfort, Kentucky 40601
Phone: 502-564-7300
http://www.osbd.ky.gov
http://kbud.ky.gov
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Section 1  Introduction to KBUD

The Kentucky Budgeting (KBUD) system will be used to develop the 2018-2020 biennial budget. This manual will provide information on the KBUD system and how to use it to enter, change, report and submit the majority of their biennial budget request. This process will enable the Commonwealth to meet the statutory requirements of KRS Chapter 48 for preparing and submitting agency biennial budget requests to the Office of the State Budget Director/Governor’s Office for Policy and Management (OSBD/GOPM) and the Legislative Research Commission (LRC). It will enable the Commonwealth to provide the information required for submission contained in the 2018-2020 Branch Budget Request Manual (Budget Instructions). It is essential that agencies read and understand the 2018-2020 Budget Instructions in order to complete and submit their biennial budget request accurately, on-time, and in the correct format. The 2018-2020 Branch Budget Request Manual along with other budget resources can be found on OSBD’s Website at the following location: http://osbd.ky.gov/Pages/KBUD-Information.aspx

Section 1.1  Benefits of KBUD

Historical Analysis
KBUD will bring in historical data from prior years for budget preparation. This function will enable the Commonwealth to present and report actual financial data within each agency’s budget structure. It will enable the Commonwealth to comply with the Budget Instructions for the reporting of the two prior fiscal year’s data in each agency’s biennial budget request.

Publish Budget Documents
The KBUD Reporting tool (Enterprise Business Intelligence or a.k.a. EBI) will provide the budget reports necessary to produce or support the production of the various biennial budget documents. This will enable the Commonwealth to meet the statutory requirements for biennial budget documents and support the display and presentation of the Commonwealth’s budget decisions to the public.

Data Consolidation
KBUD will provide automatic data consolidations or “roll-ups” of budget information. This function will enable the Commonwealth to consolidate budget information from the lowest level to the many and varied higher levels. The Commonwealth will be able to produce budget reports and information that consolidate Programs, Funds, Projects, Expenditures, Revenues and other budgetary information within KBUD.
Record the Trail of Changes
KBUD will provide an audit trail of all changes made to a budget request prior to its submission. This function will enable the Commonwealth to track and record the many changes that occur to a biennial budget request during its development process. This will provide a valuable troubleshooting aid in a process that is large and complicated.

Section 1.2 KBUD Setup Summary

The section is a summarized version of the technical setup requirements necessary for KBUD to work properly. For detailed instructions to complete the KBUD Setup, reference Attachment 1 - KBUD Setup and Preferences at the end of this manual, or you can contact the KBUD Administrator at KBUDAdministrator@KY.GOV to request technical help.

The Commonwealth uses two separate applications to complete the full development of an agency’s budget:

1) KBUD application has built-in forms and tables for users to enter the budget data information necessary to create the KBUD reports. The link to the application is https://kbud.ky.gov/. Each user requires a separate KBUD account to utilize the application. Contact the KBUD Administrator at KBUDAdministrator@KY.GOV to request access instructions.

2) KBUD Reporting is hosted on SAP’s Enterprise Business Intelligence (EBI) platform and allows user to run and print pre-built budget reports designed for the budget preparation process. The link to this application is https://ebi41.ky.gov/BOE/BI/logonNoSso.jsp. Each user requires a separate EBI account to utilize the application. Contact the KBUD Administrator at KBUDAdministrator@KY.GOV to request access instructions.

NOTE: Users can access both applications through compatible Web browsers (Microsoft’s Internet Explorer, Google Chrome, or Mozilla Firefox). Only certain versions of these browsers will work with KBUD or EBI. In addition, there are specific browser settings such as Pop-up Blocker that allow important features within KBUD to work properly. Features such as the search lists, drop down menus, and the import/export of files will not work if the browser settings are incorrect.

- Microsoft Internet Explorer 9.0 (for Windows 7)
- Microsoft Internet Explorer 10.0 (for Windows 7)
- Microsoft Internet Explorer 11.0 (for Windows 7)
- Microsoft Internet Explorer 10.0 (for Windows 8 and 8.1; Desktop mode only)
- Microsoft Internet Explorer 11.0 (for Windows 8 and 8.1; Desktop mode only)
- Google Chrome Version 59
- Mozilla Firefox ESR 24
Section 2  Baseline Budget Request

Section 2.1  Budget Form Overview

Budget forms are the primary tools used to produce the agency budget request reports. The budget request reports are the final output used by agencies to submit their formal budget request to GOPM. The numerical budget data entered on the KBUD forms is ultimately translated into budget totals on the budget request reports in EBI. In addition to the budget request forms, the information entered into the dimension tables and the FY16/FY17 historical data loaded into KBUD from eMARS are also used to produce the budget request reports.
The 1820_A2-A3-A4-A5 Baseline Budget Request form is the primary form used to produce your agency’s 1820 baseline budget request (NOTE-1: The KBUD forms and reports used for Restricted Funds and/or Federal Grants are covered in sections three and four of this manual. NOTE-2: The 1820_A2-A3-A4-A5 Baseline Budget Request form also includes your defined calculations which are technically considered part of the agency’s additional budget request).

1820 Baseline Budget Request Form

<table>
<thead>
<tr>
<th>Code</th>
<th>Name</th>
</tr>
</thead>
<tbody>
<tr>
<td>1820_A2-A3-A4-A5</td>
<td>A2/A3/A4/A5 Baseline Budget Request</td>
</tr>
</tbody>
</table>

The 1820_A2-A3-A4-A5 Baseline Budget Request form contains multiple tabs to perform different functions. For example, the 1820_A2-A3-A4-A5 form contains separate tabs to record the various components of your baseline budget request data:

- A2/A3 Sources & Expenditures by Funds
- A3 Expenditure Detail
- A5 Personnel
- Document Management

1820_A2-A3-A4-A5 Form with Multiple Tabs
Section 2.2  Creating a Baseline Budget Request

This section includes an overview of the baseline creation process along with the detailed instructions to create a baseline budget request required by the 2018-2020 Budget Instructions.

Section 2.2.1  Process Overview

The following is a summarized description of the steps involved in the process to create a baseline budget request in order to help users understand the flow of the detailed instructions:

1) Login to KBUD and navigate to the Budget Layout Selection Page to choose the 1820_A2-A3-A4-A5 Baseline Budget Request form
2) Create an instance of the 1820_A2-A3-A4-A5 Baseline Budget Request form for each agency program
3) Manually enter or import the appropriate budget lines (data) into each of the form’s tabs for each appropriate fund type and budget object combination
   o A2/A3/A4/A5 Baseline Budget Request Form Tabs
      ▪ Edit Budget Request
      ▪ A2/A3 Sources & Exp by Fund
      ▪ A3 Expenditure Detail
      ▪ A5 Personnel
      ▪ Document Management (Used to upload the Word document containing the program description narrative)
4) Login to KBUD Reports (EBI) and navigate to the 18-20 Biennium folder to run and/or print the necessary budget request reports
   o Run the baseline budget math check report (A1A2 Financial Record Math Check) necessary for performing a math check on the baseline budget data that was entered into KBUD
      ▪ If math check errors are indicated on the report, log into KBUD and correct the errors by making the necessary changes in the form and rerun the math check report to ensure the errors have been corrected
   o Run the baseline budget request reports for each program code necessary for the official budget submission to GOPM and save a PDF version of each report for the electronic submission to GOPM
      ▪ A1A2 Financial Record
      ▪ A3 Expenditure Detail
      ▪ A5 Personnel Summary
Section 2.2.2 Assumptions, Conditions, and Directions

The following is a list of helpful assumptions, conditions, and directions that should be followed and understood prior to creating a 2018-2020 baseline budget in KBUD:

- The user should review and understand the LRC’s 2018-2020 Budget Instructions located on OSBD’s Website (Link to Webpage - http://osbd.ky.gov/Pages/KBUD-Information.aspx).
- All budget requests outside of the baseline budget requests needs to be separately requested as an Additional Budget Request.
- Defined calculations budget requests are requested separately on the 1820_A2-A3-A4-A5 Baseline Budget Request form. The Full Actuarial Required Contribution (ARC) will be included as part of the defined calculations for the 1820 budget request.
- There are several aids (tools) to assist in the budget request calculations located on OSBD’s Website (Link to Webpage - http://osbd.ky.gov/Pages/KBUD-Information.aspx).
- The user has an active KBUD and EBI (KBUD Reports) accounts with the correct agency security to perform the actions required. If not, contact the KBUD administrator at KBUDAdministrator@ky.gov to obtain a copy of the KBUD Security form and instructions.
- Any specific budget preparation-related questions should be addressed to the agency’s assigned GOPM budget analyst, not to the KBUD Administrator.
- Any KBUD technical questions should be addressed to the KBUD administrator at KBUDAdministrator@ky.gov.
- The use of every function and/or feature within KBUD or EBI (KBUD Reports) will not be demonstrated in this section of the manual, only the ones necessary to produce a baseline budget request. Any other questions concerning additional functions or features within KBUD can be addressed to the KBUD administrator at KBUDAdministrator@ky.gov.
- The user has setup their computer in accordance with KBUD Setup instructions located in Attachment 1, KBUD Setup and Preferences.
Section 2.2.3 Login to KBUD and Navigate to the 1820_A2-A3-A4-A5 Baseline Budget Request Form

- Open your browser and enter the URL for the KBUD application into the browser’s address bar: https://kbud.ky.gov/.
- Enter your KBUD user ID and password.
- From the Home page, you can navigate to the KBUD forms in two ways:
  1. Click the Formulate Budget Request link under the Pages heading, or
  2. Click on the Budget Tasks on the menu bar and select Formulate Budget Request. The Budget Layout Selection page will appear.

Home Page

![Home Page screenshot]
From the Budget Layout Selection page, you will see all the KBUD forms that are available for your use. In this case, you want to choose the 1820_A2-A3-A4-A5 form by clicking on the corresponding blue link. The Select Budget Request page will appear.

**Budget Layout Selection Page**

![Budget Layout Selection Page](image)

- The Select Budget Request page will show all the instances of this specific form (1820_A2-A3-A4-A5) you have created.

**Select Budget Request Page (1820_A2-A3-A4-A5 Form)**

![Select Budget Request Page](image)
• From the Select Budget Request page, you can do all of the following functions:
  1. Use the Search feature to search for previous created forms
     ▪ Search all by leaving all textboxes blank and clicking the Search button and all instances of the form will appear
     ▪ Search by Request Code, Name, or Program by typing in the information in the textboxes and clicking the Search button (* is the wildcard) and the instances that match your parameters will appear (NOTE: Once a form moves to Stage 3 in the process, agencies will no longer see this form in their search results)
  2. Use the New feature to create a new instance of this specific form
     ▪ Click the New button, and the Create Budget Request page will appear to allow you to create a new instance of the form
  3. Use the Edit feature to edit an existing instance of this specific form
     ▪ Click the checkbox of the form instance you wish to edit, click the Edit button, and the form will appear in the edit mode
  4. Use the View feature to only view (no editing) an existing instance of this specific form
     ▪ Click the checkbox of the form instance you wish to view, click the View button and the form will appear in the view mode
  5. Use the Delete/Save feature to delete an existing instance of this specific form
     ▪ Click the checkbox(es) of the form(s) instances you wish to delete, click the Delete button to mark the form(s) for deletion, click the Save button to finalize the deletion of the form(s), and they will be permanently deleted (NOTE: You cannot delete a form if there are active budget lines within the form. You will receive an error message. You have to first edit the form and delete all budget lines within all tabs and then perform the deletion procedure)

Select Budget Request Page (1820_A2-A3-A4-A5 Form)
Section 2.2.4 Creating the Baseline Budget Request Form

In this section, we will create an example of a baseline form for the Department of Public Health (DPH), Department 728. In this first scenario, we will create the 1820_A2-A3-A4-A5 form for program 728A_PG, General Health Support.

- From the Select Budget Request page, click the New button. The Create Budget Request page will appear and allow you to create a new instance of the 1820_A2-A3-A4-A5 form.

Select Budget Request Page (1820_A2-A3-A4-A5 Form)
From the Create Budget Request page, you will need to complete these four primary steps:

1. Fill in the Name textbox (Suggestion: make it meaningful, so you will know by its name what program is contained in the form)
2. Fill in the Legal Authority Citation textbox
3. Fill in the Program textbox (NOTE: You can only create a single instance of this form with this specific program). There are two ways to fill in the textbox:
   1) Type in the correct program code, or 2) click on the blue Program link to pull up a Program Search box, and complete the following three steps to select it from a pick list:
      • 3-1) Type in the first few digits of the program code and * in the Code textbox
      • 3-2) Click the Search button
      • 3-3) Click the Select button for the appropriate program
4. Click the Save button, and the new form with all its appropriate tabs will be created
Section 2.2.5  Entering Budget Data in the 1820_A2-A3-A4-A5 Form

- Once the new form is created, you will be able to access all the necessary tabs within the form. You can follow these steps to manually add line-by-line information to each tab.
  1. Click on the A2/A3 Sources & Exp by Fund tab (NOTE: You can now add your baseline and defined calculation budget lines, which consist of Sources of Funds & Expenditures by Fund)
  2. Click the New Line button to add a new blank line (NOTE: Continue to add new blank lines for each line of budget data you need to enter for this program. Enter a separate budget line for each fund/budget object combination required by the 2018-2020 Budget Instructions)
  3. Enter the appropriate budget data on the line. Every line will require a fund and Budget Object (NOTE: You can go to OSBD’s Website, http://osbd.ky.gov/Pages/KBUD-Information.aspx, to view an Excel file with a list of all applicable budget objects, 1820 KBUD Budget Objects.xlsx). To use the search feature for the Fund or the Budget Object cells, follow these steps:
    - 3-1) Right mouse click in the cell and click the blue Search link
    - 3-2) From the Budget Object Search page, either use the search fields to refine your search results or leave all the fields blank to see all the available codes
    - 3-3) Click the Search button to execute the search or Cancel to cancel the search
    - 3-4) Click the Select button of the desired code, and it will populate the cell
  4. Once you have finished entering all your budget lines for this tab, click the Save button
  5. Click the next tab to add more budget lines or click the Back button to exit the form

New 1820_A2-A3-A4-A5 Form for 728A_PG
KBUD also has the ability to import an Excel spreadsheet (XLS) to load all the budget lines automatically instead of manually adding each budget line one at a time. In these next steps, we will delete the single budget line entered in the previous steps and import all of the necessary budget lines using KBUD’s import feature. To delete the single budget line, follow these steps:

1. Click on the checkbox next to the budget line needing to be deleted
2. Click the Delete Line button, and KBUD will mark the line for deletion by applying the strikethrough format to each selected line (example: 0499)
3. Click the Save button to finalize the deletion, and the line will be permanently deleted

KBUD will confirm the deletion was successful
Now that the single budget line has been deleted, we will import all the budget lines using the KBUD import feature and Excel to create the import file (spreadsheet) as an Excel file. You will need to open Excel and add your budget lines into a worksheet and edit the cells to follow the formatting rules (IMPORTANT NOTES: For the import process to be successful, you will need to ensure your Excel import file complies with all of the following formatting rules):

1. The first row of the Excel file needs to exactly match the column headers on the form tab in terms of name, case, and order from left to right (see the comparison below). It is recommended to use the Export feature in KBUD to download the tab’s column headings in an Excel file to be used as a template for your import file. Once you have downloaded the headers, then you can add your budget lines to the Excel file and use the file to import the budget lines into KBUD.

Excel file (all lines and columns formatted as text)

```
<table>
<thead>
<tr>
<th>A</th>
<th>B</th>
<th>C</th>
<th>D</th>
<th>E</th>
<th>F</th>
<th>G</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Fund</td>
<td>Budget Object</td>
<td>FY 17-18</td>
<td>FY 18-19</td>
<td>FY 19-20</td>
<td>DC FY 18-19</td>
</tr>
<tr>
<td>2</td>
<td>0100</td>
<td>REGAPP</td>
<td>27,051,100</td>
<td>27,051,100</td>
<td>27,051,100</td>
<td>293,100</td>
</tr>
<tr>
<td>3</td>
<td>0100</td>
<td>EXPBYFUND</td>
<td>27,051,100</td>
<td>27,051,100</td>
<td>27,051,100</td>
<td>293,100</td>
</tr>
</tbody>
</table>
```

1820_A2-A3-A4-A5 Form Tab Headers

To use the Export feature, navigate to the desired tab and click on the blue Export link. Follow the prompts to save the Excel file with a meaningful name and in a location you will remember. You can open up the saved Excel file and add your budget lines to it. You will need to repeat this process for each of the form’s tabs because the headers can change for each tab.
2. Any fund cells with fund types that begin with a leading zero must include this zero. Excel will drop the leading zero if the cell is formatted as a currency or accounting format. To resolve this issue, highlight the affected column or cell, change the Number format to Text format, and add the “0” back to the fund “100”, so that it appears as “0100”. You will need to fix all fund cells.

3. Utilize numerical data for the five budget data columns and ensure those cells are formatted in Excel text, general, or number format and not in the currency or accounting format. Do not include the $ sign in the cell, or do not use any formulas or total rows. (NOTE: All dollar values for the requested fiscal years should be rounded to the nearest $100. KBUD does not prevent the user from entering non-rounded values, but the 2018-2020 Budget Instructions request the values be rounded).

4. Utilize only valid KBUD fund types and budget objects codes and code combinations for this specific tab. For example, you would not use Fund Type code 1200 (Federal Funds) and Budget Object code REGAPP (Regular Appropriations) as a combination because federal funds are not included in regular appropriations. Also ensure the budget object names are all in upper case format, REGAPP. Refer to the 2018-2020 Budget Instructions for the appropriate budget objects that would apply to each Fund Type (NOTE: You can go to OSBD’s Website, http://osbd.ky.gov/Pages/KBUD-Information.aspx, to view an Excel file with a full list of all applicable budget objects, 1820 KBUD Budget Objects.xlsx). Below are some of the budget objects that apply to only a specific type of fund:

**General Fund and Road Fund ONLY**
- Regular Appropriation
- Continuing Appropriation – General Fund
- Continuing Appropriation – Road Fund
- Reorganization Adjustments
- Mandated Allotments (these are Necessary Government Expenses)
- Salary and Health Insurance Adjustments – General Fund only

**Tobacco Fund ONLY**
- Tobacco Settlement – Phase I
- Continuing Appropriation – Tobacco Settlement
- Reorganization Adjustments
Restricted and Federal Funds ONLY
- Balance Forward
- Current Receipts
- Non-Revenue Receipts
- Fund Transfers

Once you have populated your Excel worksheet with all budget lines and formatted it correctly, save the file with a meaningful name and in a location where you will remember to find it. Return to A2/A3 Sources & Exp by Fund tab in the 1820_A2-A3-A4-A5 form. To import the budget lines, follow these steps:

1. Click the blue Import link

2. Click the Browse button

3. Navigate to the Excel file location, and click on the file name

4. Click the Open button
5. Click the Upload button

If there are problems with the import file, you will receive an error message like the one below. You will need to review and edit your Excel worksheet to ensure all the formatting issues have been met.

BF22005 Unable to Import. Number, order, or names of columns in the file are incorrect.

If the import is successful, you will receive the “Action was successful” message, and the budget lines will be visible. Click the Save button to finalize the changes to the tab and complete the import process.
To complete the 1820_A2-A3-A4-A5 form, you will need to repeat the procedures previously described in this section of the manual for the A3 Expenditure Detail and A5 Personnel tabs (NOTE: Each tab may have different number of columns and different names, so if you are using Excel import files to upload the budget lines, please be aware of these differences. You will need to modify the Excel file headers and budget line columns to compensate for these differences).

The A3 – Expenditure Detail tab needs to include budget data for each Program/Sub-Program (as determined by your Budget Request Structure). The total expenditures on the A3 – Expenditure Detail tab must agree with the total expenditures by fund (EXPBYFUND) on the A2/A3 Sources & Exp by Fund tab and the program narrative.

The specific expenditure budget object lines each agency will be required to use are reflected in the 2018-2020 Budget Instructions or will be determined through discussions with GOPM and LRC. You can also reference the budget object types by going to OSBD’s Website, http://osbd.ky.gov/Pages/KBUD-Information.aspx, and viewing a list of all applicable budget objects.

For the remaining expenditures in your request that are not required or specified by your GOPM Analyst, you can choose any detailed object codes or summary expenditure codes, such as EOSWM (Other Salaries and Wages – use these for Part-Time Board Member pay), EOPSCM (Other Professional Services Contracts), EOPRSM (Other Personnel Costs), or object group lines such as E210M, E250M, and E340M from the Budget Object Search list.

For Debt Service lines, you will choose EDSGEN (General Fund), EDSRES (Restricted Fund), EDSFED (Federal Fund), EDSROAD (Road Fund) and EDSTOB (Tobacco Fund). Operating Transfer lines are also available for each of the major object classes: T113, T60C, etc.

For the Defined Calculations (DC) columns, the following is a list of typical Budget Object codes you will use for expenditures:

- E111 – Annual Salary Increments
- E121 – Employer Social Security Rates
- E122 – Employer Retirement Contribution Rate
- E123 – Health Insurance Premiums
- E124 – Life Insurance Costs
- E131 – Worker Compensation Premiums
- E184 – Personnel Board Assessments
- E222 – Facilities & Support Services charges for state-owned space (includes utilities)
- E802 – COT Rated Services
- E226 – Motor Pool Rental Charges
- E162 – Facilities Security Charges
- E254 – Insurance Premium (Fire & Tornado)
- E133 – Governmental Services Center
- Click on the A3 Expenditure Detail tab and enter the necessary budget lines for your request. Click the Save button when you have finished entering your budget lines.

A3 Expenditure Detail tab
• The A5 Personnel tab is used to identify the number of Full-Time, Part-Time and Other Positions (including Federally Funded Time Limited (FFTL) and Interim positions). For fiscal years 18-19 and 19-20, the number of personnel positions that may be requested in the Baseline Budget Request A-5 Personnel tab is limited to the personnel targeted positions (Funded Personnel Cap) for FY 2018. (NOTE: For Defined Calculations Requests, the number of personnel positions is not applicable).

• In addition, the A5 Personnel tab includes the amount of funding by fund source for the total personnel positions in each program or sub-program for Baseline Budget Requests and Defined Calculations Requests.

• When Budget Objects FULLTIME, PARTTIME and OTHERPOS are selected, the Status column must be completed. The available values for the Status column are FILLED and VACANT. If any other Budget Objects are used, the Status column will be 0 (NOTE: The Total row should be ignored since its value has no meaning in this budget form).

• Click on the A5 Personnel tab and enter the necessary budget lines for your request. Click the Save button when you have finished entering your budget lines.

A5 Personnel tab

![A5 Personnel tab screenshot]
The final step to complete the 1820_A2-A3-A4-A5 form is to use the Document Management tab to upload a comprehensive program narrative created in Microsoft Word. The template for the program narrative is named 2018-2020 Baseline Budget Record A4, and it is located on OSBD’s Website (Link to Webpage - http://osbd.ky.gov/Pages/KBUD-Information.aspx). Included below is a partial screenshot of a program narrative below for reference.

2018-2020 Baseline Budget Record A4 (Program Narrative)

To upload your program narrative file into the Document Management tab, follow these steps:
1. Click on the Add Document button to open up the KBUD Upload tool
2. Click on the Browse button to open up the Windows File Upload screen
3. Navigate to the file’s location and click on the File Name
4. Click the Open button
5. Click the Upload button to add the file as an attachment to the tab
6. Click the Save button to finalize the attachment
Section 2.2.5 Login to KBUD Reports (EBI) to Access Baseline Reports

In this section, we will login to SAP’s Enterprise Business Intelligence Version 4.1 (EBI 4.1) which houses the KBUD Reports and navigate to the 18-20 Biennium folder to access the necessary budget request reports. In this scenario, we will run the baseline reports for DPH’s program 728A_PG, General Health Support. Reference Section 9, KBUD Reports, for more in depth explanation of reports.

- Reports are the final output of the budget request process. It is important to understand that the data entered directly into the KBUD forms and dimension tables are used to populate KBUD reports. For example, compare the 1820_A2-A3-A4-A5 form we created in the previous sections for 728A_PG to the A1A2 Financial Record Report. You can directly trace the 0100 fund revenue sources (REGAPP and SALCOMP) amounts entered on the A2/A3 Sources & Exp by Fund tab to the Source of Funds amounts on the report. You can also trace the EXPBYFUND amounts to the report.

A2/A3 Sources & Exp by Fund Tab Data

<table>
<thead>
<tr>
<th>Summary</th>
<th>Line</th>
<th>Fund</th>
<th>Budget Object</th>
<th>FY 17-18</th>
<th>FY 18-19</th>
<th>FY 19-20</th>
<th>DC FY 18-19</th>
<th>DC FY 19-20</th>
</tr>
</thead>
<tbody>
<tr>
<td>0 0100</td>
<td>0</td>
<td>REGAPP</td>
<td>R</td>
<td>12,903,800</td>
<td>22,448,200</td>
<td>16,802,800</td>
<td>92,600</td>
<td>306,000</td>
</tr>
<tr>
<td>10 0100</td>
<td>0</td>
<td>SALCOMP</td>
<td>R</td>
<td>51,600</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>0 0100</td>
<td>0</td>
<td>EXPBYFUND</td>
<td>E</td>
<td>6,555,400</td>
<td>22,448,200</td>
<td>16,802,800</td>
<td>92,600</td>
<td>306,000</td>
</tr>
<tr>
<td>1 1200</td>
<td>1</td>
<td>BALFOUR</td>
<td>R</td>
<td>55,900</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>3 1200</td>
<td>2</td>
<td>CURRREC</td>
<td>R</td>
<td>56,800</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>3 1200</td>
<td>3</td>
<td>EXPBYFUND</td>
<td>E</td>
<td>42,800</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>4 1300</td>
<td>4</td>
<td>EXPBYFUND</td>
<td>E</td>
<td>95,000</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>5 1300</td>
<td>5</td>
<td>BALFOUR</td>
<td>R</td>
<td>59,800</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>7 1500</td>
<td>6</td>
<td>NONREV</td>
<td>R</td>
<td>-9,500</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>6 1300</td>
<td>7</td>
<td>EXPBYFUND</td>
<td>E</td>
<td>40,260</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Totals: -6,555,400

A1A2 Financial Record Report

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Regular Appropriation</td>
<td>12,903,000</td>
<td>0</td>
<td>12,903,000</td>
<td>22,448,200</td>
<td>16,802,800</td>
</tr>
<tr>
<td>Source of General Fund</td>
<td>12,903,000</td>
<td>0</td>
<td>12,903,000</td>
<td>22,448,200</td>
<td>16,802,800</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Current Receipts</td>
<td>15,200,218</td>
<td>0</td>
<td>49,410,200</td>
<td>33,826,900</td>
</tr>
<tr>
<td>Non-Revenue Receipts</td>
<td>11,185,636</td>
<td>0</td>
<td>-9,166,100</td>
<td>-11,130,300</td>
</tr>
</tbody>
</table>

| Total Restricted Fund | 44,385,450 | 0 | 80,030,700 | 72,996,000 | 72,996,000 |

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Current Receipts</td>
<td>695,519</td>
<td>0</td>
<td>503,600</td>
<td>495,700</td>
</tr>
<tr>
<td>Total Federal Fund</td>
<td>695,519</td>
<td>0</td>
<td>503,600</td>
<td>495,700</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>EXPENDITURES BY CLASS</th>
<th>FY 2016-17 Actual</th>
<th>FY 2017-18 Budgeted</th>
<th>FY 2018-19 Rebudgeted</th>
<th>FY 2019-20 Requested</th>
</tr>
</thead>
<tbody>
<tr>
<td>Personnel Costs</td>
<td>6,477,917</td>
<td>0</td>
<td>7,222,400</td>
<td>7,262,100</td>
</tr>
<tr>
<td>Operating Expenses</td>
<td>272,010</td>
<td>0</td>
<td>230,900</td>
<td>401,100</td>
</tr>
<tr>
<td>Grants Loan Benefits</td>
<td>17,916,595</td>
<td>0</td>
<td>28,277,200</td>
<td>32,249,000</td>
</tr>
</tbody>
</table>

| TOTAL EXPENDITURES BY CLASS | 24,868,923 | 0 | 47,739,800 | 45,940,500 | 40,144,700 |

<table>
<thead>
<tr>
<th>EXPENDITURES BY FUND SOURCE</th>
<th>FY 2016-17 Actual</th>
<th>FY 2017-18 Budgeted</th>
<th>FY 2018-19 Rebudgeted</th>
<th>FY 2019-20 Requested</th>
</tr>
</thead>
<tbody>
<tr>
<td>General Fund</td>
<td>12,287,492</td>
<td>0</td>
<td>8,065,400</td>
<td>22,448,200</td>
</tr>
<tr>
<td>Total Expenditures</td>
<td>24,868,923</td>
<td>0</td>
<td>47,739,800</td>
<td>45,940,500</td>
</tr>
</tbody>
</table>
Since state agencies have some latitude to set up their budget structures in a customized and meaningful way to them, there may be different KBUD reports required to meet the need of the agency. In this scenario, we will run the baseline reports for DPH's program 728A_PG, General Health Support. There are three baseline reports and A4 Narrative (Word Document) that would be required for your baseline budget submission at this level. The other two reports are designed as supportive reports to aid the agency in reviewing and reconciling amounts entered on the forms to ensure a level of accuracy in the submission of the required reports.

**Required Baseline Reports For 728A_PG**
1. A1A2 Financial Record  
2. A3 Expenditure Detail  
3. A5 Personnel Summary  
4. A4 Baseline Budget Request Narrative/Documentation Record (Word Attachment in KBUD 1820_A2-A3-A4-A5 Form)

**Supportive Baseline Reports**
5. A1A2 Financial Record Math Check  
6. A3 Exp all Detail

- There are two ways to access the login webpage to EBI 4.1 which contains KBUD reports:
  1. Either click on the Report link located in the KBUD application to access the webpage, or open your web browser and enter the direct link to EBI 4.1 and paste it into the URL:  [https://ebi41.ky.gov/BOE/BI/logonNoSso.jsp](https://ebi41.ky.gov/BOE/BI/logonNoSso.jsp)
2. Enter your eMARS User ID in the User Name textbox and your password
3. Click on the Log On button

- The Home tab is the entry point into the EBI application. Once in the application, navigate to the KBUD 1820 Agency Budget Preparation folders which contain all the reports necessary for your budget submission.
  1. Click the Documents tab
  2. Click on the Folders bar at the bottom of the page to access the Public Folders
  3. Expand all the Public Folders
  4. Open the 18-20 Biennium folder under the Agency Budget Preparation folder. The available reports will appear on the right side of the web page
When the budget data has been completely entered into the 1820_A2-A3-A4-A5 form, the baseline reports can be ran and printed for this program. (NOTE: In this scenario, we will use the Department for Public Health’s 728A_PG, General Health Support. We will run the A1A2 Financial Record Math Check report first to ensure the budget amounts reconcile between the all five columns: FY 2015-16, FY 2016-17, FY 2017-18, FY 2018-19, and FY 2019-20. Once the program passes the math check, we will save and print the required baseline reports for the budget submission).

1. Double click on the A1A2 Financial Record Math Check report to open up the report
2. Click on Question Mark icon to ensure the Enter Program Code textbox is visible. This will allow you to enter the required parameter/variable
3. Enter the required parameter/variable into the text box (NOTE: The program code can also be found on the 1820_A2-A3-A4-A5 form in KBUD)
4. Once the proper parameter/variable is entered, the Run icon will be enabled. Click the Run icon to run the report

Completed 1820_A2-A3-A4-A5 Form
- The Math Check Section is located at the bottom of the report. You may have to scroll down to see the section.

1. In this example, the check ensures Restricted Fund Expenditures did not exceed its Source of Funds for each of the FY (NOTE: The same check also exists for Federal Funds)

<table>
<thead>
<tr>
<th>SOURCE OF FUNDS</th>
<th>Total Restricted Fund Expenditures</th>
<th>Math Check Purpose</th>
</tr>
</thead>
<tbody>
<tr>
<td>General Fund</td>
<td>Actual: 21,933,800; Budgeted: 27,092,300; Requested: 27,051,100; Total: 22,468,200; Restricted: 16,802,800</td>
<td>These three line amounts should never be negative because expenditures cannot exceed sources of funds. In other words, you cannot spend more than what you receive in revenues.</td>
</tr>
<tr>
<td>State and Compensation</td>
<td>51,600</td>
<td></td>
</tr>
<tr>
<td>Other</td>
<td>0</td>
<td></td>
</tr>
<tr>
<td>Total General Fund</td>
<td>21,933,800</td>
<td></td>
</tr>
</tbody>
</table>

**EXPENDITURES BY CLASS**
- **Personal Costs:** 6,717,917; 6,747,641; 7,222,400; 7,362,100; 7,530,700
- **Operating Expenses:** 372,013; 57,700; 293,200; 431,100; 374,400
- **Grants Loans Benefits:** 17,185,919; 13,586,180; 13,586,180; 13,586,180; 13,586,180
- **Capital Outlay:** 0; 226,000; 0; 0; 0

**TOTAL EXPENDITURES BY CLASS**
- General Fund: 24,696,823; 34,684,022; 40,685,358; 45,940,930; 48,144,790

**What to Do If Math Check Fails**
- If the expenditures by fund source exceed the source of fund totals, adjust the budget data in the 1820_A2-A3-A4-A5 Form/A2-A3 tab. Either Revenues need to be increased or expenditures by fund decreased. If this occurs in the two History columns, FY 15-16 or FY 16-17, you may need to do a history change form to spread revenues or expenditures across other programs.
• The Math Check Section is used to check the following for Restricted and Federal Funds Only:
  1. In this example, the check ensures the Balance Forward amounts for each FY match the previous FY’s Year End Balance (Sources of Funds minus Expenditures)

<table>
<thead>
<tr>
<th>Operating Budget Record Adj.</th>
<th>Agency: Public Health</th>
</tr>
</thead>
<tbody>
<tr>
<td>Governmental Branches:</td>
<td>Executive Branch</td>
</tr>
<tr>
<td>Program/Service Units:</td>
<td>General Health Support</td>
</tr>
<tr>
<td>Sub-Program:</td>
<td>Health and Family Services</td>
</tr>
<tr>
<td>FY 2015-16</td>
<td>FY 2016-17</td>
</tr>
<tr>
<td>Actual</td>
<td>Actual</td>
</tr>
<tr>
<td>FY 2016-17</td>
<td>Budgeted</td>
</tr>
<tr>
<td>FY 2017</td>
<td>Requested</td>
</tr>
<tr>
<td>FY 2018</td>
<td>Requested</td>
</tr>
<tr>
<td>SOURCE OF FUNDS</td>
<td></td>
</tr>
<tr>
<td>General Fund</td>
<td></td>
</tr>
<tr>
<td>Regular Appropriation</td>
<td>12,925,800</td>
</tr>
<tr>
<td>State Salary and Compensation Allowance</td>
<td>51,600</td>
</tr>
<tr>
<td>Other</td>
<td>0</td>
</tr>
<tr>
<td>Total General Fund</td>
<td>13,468,000</td>
</tr>
<tr>
<td>Federal Fund</td>
<td></td>
</tr>
<tr>
<td>Balance Forward</td>
<td>13,477,384</td>
</tr>
<tr>
<td>Current Receipts</td>
<td>697,519</td>
</tr>
<tr>
<td>Non-Revenue Receipts</td>
<td>5,124,783</td>
</tr>
<tr>
<td>Total Restricted Funds</td>
<td>7,081,593</td>
</tr>
<tr>
<td>TOTAL SOURCE OF FUNDS</td>
<td>26,566,266</td>
</tr>
<tr>
<td>EXPENDITURES BY CLASS</td>
<td></td>
</tr>
<tr>
<td>Operation</td>
<td>4,477,017</td>
</tr>
<tr>
<td>Grants Loans Benefits</td>
<td>17,166,593</td>
</tr>
<tr>
<td>Capital Outlay</td>
<td>0</td>
</tr>
<tr>
<td>TOTAL EXPENDITURES BY CLASS</td>
<td>21,644,526</td>
</tr>
<tr>
<td>EXPENDITURES BY FUND SOURCE</td>
<td></td>
</tr>
<tr>
<td>General Fund</td>
<td>21,267,420</td>
</tr>
<tr>
<td>Federal Fund</td>
<td>697,179</td>
</tr>
<tr>
<td>Restricted Funds</td>
<td>17,312,993</td>
</tr>
<tr>
<td>TOTAL EXPENDITURES BY FUND</td>
<td>22,357,603</td>
</tr>
</tbody>
</table>

FY 16 Year End Balance after Total Expenditures are deducted from Total Sources of Funds

FY 17 Balance Forward

Math Check Purpose
These two line amounts should be zero because the previous year end balance should equal the balance forward amount for the next FY (Example: FY18 Year End Balance should equal FY19 Balance Forward).

What to Do If Math Check Fails
If the FY’s Balance Forward does not match the previous FY’s End Balance, adjust the BALFOR budget data in the 1820_A2-A3-A4-A5 Form/A2-A3 tab. If this occurs in the two History columns, FY 15-16 or FY 16-17, you may need to contact your OSBD Budget Analyst concerning a history change.
- The Math Check Section is used to check the following for the total of all funds:
  1. In this example, the check ensures Total Expenditures did not exceed its Total Source of Funds for all funds combined in each FY

<table>
<thead>
<tr>
<th>OPERATING BUDGET RECORD A1/A2</th>
<th>Agency: Public Health</th>
</tr>
</thead>
<tbody>
<tr>
<td>Governmental Branches:</td>
<td>Executive Branch</td>
</tr>
<tr>
<td>Cabinet: Health and Family Services</td>
<td>Program Service Unit: General Health Support</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>SOURCE OF FUNDS</th>
<th>FY 2016-17</th>
<th>FY 2017-18</th>
<th>FY 2018-19 Requested</th>
<th>FY 2019-20 Requested</th>
</tr>
</thead>
<tbody>
<tr>
<td>General Fund</td>
<td>12,923,200</td>
<td>27,932,000</td>
<td>27,092,100</td>
<td>22,468,200</td>
</tr>
<tr>
<td>State Salary and Compensation Allocated</td>
<td>51,000</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>Other</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td><strong>Total General Fund</strong></td>
<td><strong>24,994,000</strong></td>
<td><strong>35,964,000</strong></td>
<td><strong>37,368,200</strong></td>
<td><strong>27,969,000</strong></td>
</tr>
<tr>
<td>Federal Fund</td>
<td>19,476</td>
<td>11,316</td>
<td>2,538</td>
<td>0</td>
</tr>
<tr>
<td>Current Receipts</td>
<td>60,219</td>
<td>475,730</td>
<td>5,000</td>
<td>470,000</td>
</tr>
<tr>
<td><strong>Total Federal Fund</strong></td>
<td><strong>79,705</strong></td>
<td><strong>523,530</strong></td>
<td><strong>5,000</strong></td>
<td><strong>470,000</strong></td>
</tr>
<tr>
<td>Restricted Funds</td>
<td>652,313</td>
<td>0</td>
<td>270,000</td>
<td>270,000</td>
</tr>
<tr>
<td>Current Receipts</td>
<td>10,200,190</td>
<td>15,025,190</td>
<td>33,025,900</td>
<td>33,025,900</td>
</tr>
<tr>
<td>Non-Revenue Receipts</td>
<td>-1,178,550</td>
<td>-15,124,750</td>
<td>-15,850,300</td>
<td>-11,150,300</td>
</tr>
<tr>
<td><strong>Total Restricted Funds</strong></td>
<td><strong>73,151,843</strong></td>
<td><strong>88,363,243</strong></td>
<td><strong>53,900,850</strong></td>
<td><strong>52,850,850</strong></td>
</tr>
<tr>
<td><strong>TOTAL SOURCE OF FUNDS</strong></td>
<td><strong>25,568,056</strong></td>
<td><strong>36,578,801</strong></td>
<td><strong>40,519,050</strong></td>
<td><strong>49,144,700</strong></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>EXPENDITURES BY CLASS</th>
<th>FY 2016-17</th>
<th>FY 2017-18</th>
<th>FY 2018-19 Requested</th>
<th>FY 2019-20 Requested</th>
</tr>
</thead>
<tbody>
<tr>
<td>Personal Costs</td>
<td>6,177,917</td>
<td>6,747,541</td>
<td>7,222,400</td>
<td>7,362,100</td>
</tr>
<tr>
<td>Operating Expenses</td>
<td>272,013</td>
<td>37,370</td>
<td>230,300</td>
<td>421,100</td>
</tr>
<tr>
<td>Grants/Loan Benefits</td>
<td>17,918,593</td>
<td>25,556,126</td>
<td>45,130,058</td>
<td>50,277,530</td>
</tr>
<tr>
<td>Capital Costs</td>
<td>0</td>
<td>128,000</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td><strong>TOTAL EXPENDITURES BY CLASS</strong></td>
<td><strong>24,993,523</strong></td>
<td><strong>36,496,022</strong></td>
<td><strong>49,349,050</strong></td>
<td><strong>49,144,700</strong></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>EXPENDITURES BY FUND SOURCE</th>
<th>FY 2016-17</th>
<th>FY 2017-18</th>
<th>FY 2018-19 Requested</th>
<th>FY 2019-20 Requested</th>
</tr>
</thead>
<tbody>
<tr>
<td>General Fund</td>
<td>12,367,820</td>
<td>24,774,072</td>
<td>27,061,100</td>
<td>22,468,200</td>
</tr>
<tr>
<td>Federal Fund</td>
<td>657,179</td>
<td>455,515</td>
<td>506,838</td>
<td>495,700</td>
</tr>
<tr>
<td>Restricted Funds</td>
<td>11,701,853</td>
<td>9,363,406</td>
<td>23,996,600</td>
<td>22,996,600</td>
</tr>
<tr>
<td><strong>TOTAL EXPENDITURES BY FUND</strong></td>
<td><strong>24,786,912</strong></td>
<td><strong>34,483,033</strong></td>
<td><strong>49,440,500</strong></td>
<td><strong>49,144,700</strong></td>
</tr>
</tbody>
</table>

**FY 18 Total Sources of Funds**>

**FY 18 Total Expenditures By Funds**>

<table>
<thead>
<tr>
<th>MATH CHECK SECTION</th>
<th>FY 2016-17</th>
<th>FY 2017-18</th>
<th>FY 2018-19 Requested</th>
<th>FY 2019-20 Requested</th>
</tr>
</thead>
<tbody>
<tr>
<td>Restricted Fund Carry Forward</td>
<td>11,701,853</td>
<td>9,363,406</td>
<td>23,996,600</td>
<td>22,996,600</td>
</tr>
<tr>
<td>Restricted Fund Expenditure by Fund</td>
<td>11,701,853</td>
<td>9,363,406</td>
<td>23,996,600</td>
<td>22,996,600</td>
</tr>
<tr>
<td>Should Never Be Negative</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>Carry Forward Check</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>Should = 0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>Federal Fund Carry Forward</td>
<td>794,965</td>
<td>905,553</td>
<td>506,838</td>
<td>495,700</td>
</tr>
<tr>
<td>Federal Fund Expenditure by Fund</td>
<td>697,179</td>
<td>488,615</td>
<td>506,838</td>
<td>495,700</td>
</tr>
<tr>
<td>Should Never Be Negative</td>
<td>11,815</td>
<td>2,036</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>Carry Forward Check</td>
<td>0</td>
<td>0</td>
<td>270,000</td>
<td>270,000</td>
</tr>
<tr>
<td>Should = 0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td><strong>Total Funds Check</strong></td>
<td><strong>25,356,286</strong></td>
<td><strong>33,578,921</strong></td>
<td><strong>40,519,050</strong></td>
<td><strong>49,144,700</strong></td>
</tr>
<tr>
<td>Fund Source Total</td>
<td>25,356,286</td>
<td>33,578,921</td>
<td>40,519,050</td>
<td>49,144,700</td>
</tr>
<tr>
<td>Total Expenditures by Fund</td>
<td>24,660,512</td>
<td>34,648,533</td>
<td>40,519,050</td>
<td>49,144,700</td>
</tr>
<tr>
<td>Should Never Be Negative</td>
<td>230,764</td>
<td>730,382</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>Total Expenditures by Class</td>
<td>24,660,512</td>
<td>34,648,533</td>
<td>40,519,050</td>
<td>49,144,700</td>
</tr>
</tbody>
</table>

**Math Check Purpose**

These line amounts should never be negative because total expenditures cannot exceed the total sources of funds. In other words, you cannot spend more than what you receive in revenues.

**What to Do If Math Check Fails**

If the expenditures by fund source exceed the source of fund totals, adjust the budget data in the 1820_A2-A3-A4-A5 Form/A2-A3 tab. Either Revenues need to be increased or expenditures by fund decreased. If this occurs in the two History columns, FY 15-16 or FY 16-17, you may need to do a history change form to spread revenues or expenditures across other programs.
The Math Check Section is used to check the following for the total of all combined funds:

1. In this example, the check ensures Total Expenditures by Funds equal the Total Expenditures by Class for all funds combined for each FY.
In the previous Math Check Section, we were checking to ensure Total Expenditures by Funds equaled the Total Expenditures by Class for all funds combined for each FY. If the two amounts do not equal, you may need to adjust the expenditures in the A3 Expenditure Detail tab. The A3 Exp All Detail Report may be a very helpful to determine exactly what expenditures need to be adjusted. This report shows each expenditure amount for each expenditure category along with their total amounts, so it may help you quickly determine where to make the necessary adjustments.

1. Double click on the A3 Exp All Detail report to open up the report
2. Click on Question Mark icon to ensure the Enter Program Code textbox is visible. This will allow you to enter the required parameter/variable
3. Enter the required parameter/variable into the text box (NOTE: The program code can also be found on the 1820_A2-A3-A4-A5 form in KBUD)
4. Once the proper parameter/variable is entered, the Run icon will be enabled. Click the Run icon to run the report
While using the match check reports, you may need to make adjustments to the budget data within the forms. KBUD has a built-in calculator feature to help you make those adjustments and automatically store the new calculated amounts.

1. Click in the cell to activate it and right mouse click to pull up the calculator
2. Use the calculator to make adjustments and click the Store button to store the new calculated amount in the cell.
Once you have completed your match checks and are ready to run the final version of three baseline reports, complete the following steps:

1. Open each of the baseline reports as per the instructions in the previous paragraphs and use the same Program Code to run each of the reports
   - A1A2 Financial Record
   - A3 Expenditure Detail
   - A5 Personnel Summary
2. To save the reports as a PDF document, click the Export Icon and choose Export Document as PDF
3. Click the Save button’s down arrow and choose the Save As command and save the reports to a location where you will remember to find them. Open the documents with Adobe Reader and use the print feature to print paper copies of the reports.

You should now have the understanding on how to use KBUD and EBI (KBUD Reports) to create the necessary electronic and paper copies of the baseline reports required for your budget submission.
### Section 3 Restricted Fund Form

#### Section 3.1 Budget Form Overview

The KBUD dimension table and budget form used to create your restricted fund budget requests are the Restricted Fund Maintenance Dimension and the 1820_E_FUND-RECEIPTS budget request form. These two tools along with historical data load for FY16 and FY17 are all the components necessary to produce the D_RestrictedFundSumRecord and E Restricted Fund Record reports. The narrative data entered in the dimension table along with the numerical budget data entered on the agency’s 1820_E_FUND-RECEIPTS forms are ultimately translated into informative budget request reports. These reports are the final output used by agencies to submit their formal budget request to GOPM.

<table>
<thead>
<tr>
<th>Numerical Budget Data</th>
<th>Dimension Data</th>
<th>Historical Data</th>
<th>Form Data</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>1820_E_FUND-RECEIPTS Form</strong></td>
<td><strong>Dimension (Restricted Fund Maintenance)</strong></td>
<td><strong>D_RestrictedFundSumRecord Report</strong></td>
<td><strong>E Restricted Fund Record Report</strong></td>
</tr>
</tbody>
</table>
The 2018-2020 Budget Instructions require that the Operating Budget Request: Restricted Funds Record (Report E) shall be completed for each on-budget Restricted Fund cash control fund. Each agency’s budget form must provide information for the current year and the two requested years for each Restricted Fund cash account within the state accounting system (eMARS Financial).

In KBUD, each on-budget Restricted Funds cash control fund will have a separate record in the Restricted Fund Maintenance dimension table and a separate E Restricted Funds & Receipts Form. The 1820_E_FUND-RECEIPTS form will be used to produce your agency’s budget request.

### 1820 E Restricted Funds & Receipts Form

<table>
<thead>
<tr>
<th>Code</th>
<th>Name</th>
</tr>
</thead>
<tbody>
<tr>
<td>1820_E_FUND-RECEIPTS</td>
<td>E Restricted Funds &amp; Receipts Form</td>
</tr>
</tbody>
</table>

The 1820_E_FUND-RECEIPTS form contains two tabs to perform different functions. For example, the 1820_E_FUND-RECEIPTS form contains separate tabs to record the various components of your restricted funds budget request data:

- **E Restricted Funds**
  - Information in this tab will include the fund summary and expenditure information
- **E Restricted Receipts**
  - Information in this tab will include the receipt detail information
- **Document Management (NOT USED)**

### 1820_E_FUND-RECEIPTS Form with Multiple Tabs

![1820_E_FUND-RECEIPTS Form with Multiple Tabs](image)
Section 3.2  Creating a Restricted Fund Budget Request

This section includes an overview of the Restricted Fund Budget Request creation process along with the detailed instructions to create a Restricted Fund budget request required by the 2018-2020 Budget Instructions.

Section 3.2.1  Process Overview

The following is a summarized description of the steps involved in the process to create a Restricted Fund budget request in order to help users understand the flow of the detailed instructions:

1) Login to KBUD and navigate to the Restricted Fund Maintenance Dimension table to update information on each specific Restricted Fund
2) Navigate to the Budget Layout Selection Page to choose the 1820_E_FUND-RECEIPTS Budget Request form
3) Create an instance of the 1820_E_FUND-RECEIPTS Budget Request form for an on-budget Restricted Fund
4) Manually enter the appropriate budget lines (data) into each of the form’s tabs
   - 1820_E_FUND-RECEIPTS Budget Request Form Tabs
     - Edit Budget Request
     - E Restricted Funds
     - E Restricted Receipts
     - Document Management (NOT USED)
5) Login to KBUD Reports (EBI) and navigate to the 18-20 Biennium folder to run and/or print the necessary Restricted Fund budget request reports
   - Create the Restricted Fund budget request reports necessary for performing a math check on the budget data that was entered into KBUD
   - Create the Restricted Fund budget request reports necessary for official budget submission to GOPM
     - D_RestrictedFundSumRecord (All Restricted Funds)
     - E Restricted Fund Record (Individual Restricted Funds)
Section 3.2.2 Login to KBUD and Navigate to the Restricted Fund Maintenance Dimension Table and Update the Dimension

- Open your browser and enter the URL for the KBUD application into the browser’s address bar: https://kbud.ky.gov/.
- Enter your KBUD user ID and password.
- From the Home page, follow these steps:
  1. Click the Dimensions link
  2. Click on the Restricted Fund Maintenance Link. The Restricted Fund Maintenance page will appear.
• From the Dimension Restricted Fund Maintenance page, you can search and view all funds by leaving the Code and Name textboxes empty and clicking the Search button. This will bring back all of the on-budget Restricted Funds available based on your security. You can also narrow your search for a specific Restricted Fund by following these steps:

1. Enter the Restricted Fund number and along with “-1820” in the Code textbox
2. Click the Search button to search for the fund (If no records are returned, you need to redefine your search. You may want to try using a wildcard search, 134*)
3. Check the checkbox next to the record you want to edit
4. Click the Edit button and the Edit Restricted Fund Dimension will appear

- Enter 1345-1820 in the Code textbox
- Click the Search button
- Check the checkbox next to 1345-1618
- Click the Edit button
- Update any of the Restricted Fund information not greyed out
- Click the Save button and you should receive the Action was successful message.

• Repeat the previous process to update each agency Restricted Fund.
Here is some additional guidance to assist in filling out Dimension Restricted Fund Maintenance page:

- **Legal Authority Citation** – Enter the specific legal authority that governs both the authority to collect the Restricted Fund receipts and purposes for which they may be expended.

- **Restricted Uses?** – If the Restricted Fund has legally restricted uses, select the check box to answer the question as “Yes”. If the check box is empty, then the answer to the question is “No”.

- **Restricted Funds Description** - Provide a description of each type of receipt budgeted for this account and the specific types of activities funded with the receipts. Indicate which type of receipt(s) is restricted and describe the purpose for which it shall be used. Also indicate which type of receipt(s), if any, has no restrictions on the use of the funds.

- **Text Box 2** – If applicable, explain any changes in rates/fees during the 2016-2018 biennium, the amounts affected, and the legal authority for the change. If changes are expected for the 2018-2020 biennium, outline the changes in rates/fees, amounts affected, and the legal authority.
Section 3.2.3 Navigate to the 1820_E_FUND-RECEIPTS Form

- From the Home page, you can navigate to the KBUD forms in two ways:
  1. Click the Formulate Budget Request link under the Pages heading, or
  2. Click on the Budget Tasks on the menu bar and select Formulate Budget Request. The Budget Layout Selection page will appear.

Home Page
From the Budget Layout Selection page, you will see all the KBUD forms that available for your use. In this case, you want to choose the 1820_E_FUND-RECEIPTS form by clicking on the corresponding link. The Select Budget Request page will appear.

### Budget Layout Selection Page

![Budget Layout Selection Page](image)

- Please keep in mind, the Select Budget Request page will display all the instances of this specific form (1820_E_FUND-RECEIPTS) you have created.

### Select Budget Request Page (1820_E_FUND-RECEIPTS Form)

![Select Budget Request Page](image)
From the Select Budget Request page, you can do all of the following functions:

1. Use the Search feature to search for previous created forms
   - Search all by leaving all textboxes blank and clicking the Search button and all instances of the form will appear
   - Search by Request Code, Name, or Restricted Fund by typing in the information in the textboxes and clicking the Search button (*) is the wildcard) and the instances that match your parameters will appear (NOTE: Once a form moves to Stage 3 in the process, agencies will no longer see this form in their search results)

2. Use the New feature to create a new instance of this specific form
   - Click the New button and the Create Budget Request page will appear to allow you to create a new instance of the form

3. Use the Edit feature to edit an existing instance of this specific form
   - Click the checkbox of the form instance you wish to edit, click the Edit button and the form will appear in the edit mode

4. Use the View feature to only view (no editing) an existing instance of this specific form
   - Click the checkbox of the form instance you wish to view, click the View button and the form will appear in the view mode

5. Use the Delete/Save feature to delete an existing instance of this specific form
   - Click the checkbox(es) of the form(s) instances you wish to delete, click the Delete button to mark the form(s) for deletion, click the Save button to finalize the deletion of the form(s), and they will be permanently deleted (NOTE: You cannot delete a form if there are active budget lines within the form. You will receive an error message. You have to first edit the form and delete all budget lines within all tabs and then perform the deletion procedure)

Select Budget Request Page (1820_E_FUND-RECEIPTS Form)
Section 3.2.4  Creating the E Restricted Funds & Receipts Budget Request Form

In this section, we will continue from the previous section to create an E Restricted Funds & Receipts form for the Kentucky Fish and Wildlife Resources, Department 660. In this scenario, we will create an 1820_E_FUND-RECEIPTS form for Restricted Fund 134S, Fees in Lieu of Stream Mitigation Fund.

- From the Select Budget Request page, click the New button. The Create Budget Request page will appear and allow you to create a new instance of the 1820_E_FUND-RECEIPTS form.

Select Budget Request Page (1820_E_FUND-RECEIPTS Form)
• From the Create Budget Request page, you will need to complete these four primary steps:

1. Fill in the Name textbox (Suggestion: make it the same name as your Dimension and/or eMARS’ fund name, so you will know by its name what fund is contained in the form)
2. Fill in the Restricted Fund textbox. There are two ways to fill in the textbox: 1) Type in the correct Restricted Fund code, or 2) click on the blue Restricted Fund link to pull up a Restricted Fund Search box, and complete the following three steps to select it from a pick list:
   ▪ 2-1) Type in the first few digits of the Restricted Fund code and * in the Code textbox
   ▪ 2-2) Click the Search button
   ▪ 2-3) Click the Select button for the appropriate Restricted Fund
3. Click the Save button, and the new form with all its appropriate tabs will be created
Section 3.2.5 Entering Budget Data in the 1820_E_FUND-RECEIPTS Form

- Once the new form is created, you will be able to access all the necessary tabs within the form. You can follow these steps to **manually** add line-by-line information to each tab.
  1. Click on the E Restricted Funds tab (NOTE: You can now add your Sources of Funds and Expenditure information)
  2. Click the New Line button to add a new blank line (NOTE: Continue to add new blank lines for each line of budget data you need to enter for this fund. Enter a separate budget line for each budget object required by the 2018-2020 Budget Instructions)
  3. Enter the appropriate budget data on the line. To use the search feature for the Budget Object cells, follow these steps:
     - 3-1) Right mouse click in the cell and click the blue Search link
     - 3-2) From the Budget Object Search page, either use the search fields to refine your search results or leave all the fields blank to see all the available codes
     - 3-3) Click the Search button to execute the search or Cancel to cancel the search
     - 3-4) Click the Select button of the desired code, and it will populate the cell
  4. Once you have finished entering all your budget lines for this tab, click the Save button (NOTE: When entering numerical budget data, enter the data to the nearest $100).
  5. Click the next tab to add more budget lines for the E Restricted Receipts or click the Back button to exit the form

New 1820_E_FUND-RECEIPTS Form for Restricted Fund134S
To complete the 1820_E_FUND-RECEIPTS form, you will need to repeat the procedures previously described in this section of the manual for the E Restricted Receipts tab.

The E Restricted Receipts tab needs to include budget data for each budget object. You can reference the budget object types by going to OSBD’s Website, http://osbd.ky.gov/Pages/KBUD-Information.aspx, and viewing a list of all applicable budget objects. The total Receipts on the E Restricted Receipts tab must agree with the total sources of funds minus the EBALFOR on the E Restricted Fund tabs (NOTE: When entering numerical budget data, enter the data to the nearest $100).

Once the dimension has been updated and the 1820_E_FUND-RECEIPTS form has been completed for each Restricted Fund, the associated Restricted Fund reports can be created and printed.
Section 3.2.6 Login to KBUD Reports (EBI) to Access Restricted Fund Reports

In this section, we will login to SAP’s Enterprise Business Intelligence Version 4.1 (EBI 4.1) which houses the KBUD Reports and navigate to the 18-20 Biennium folder to access the necessary budget request reports. In this scenario, we will run the three Restricted Fund reports for the Kentucky Fish and Wildlife Resources' Restricted Fund 134S, Fees in Lieu of Stream Mitigation Fund. Reference Section 9, KBUD Reports, for more in depth explanation of reports.

- Reports are the final output of the budget request process. It is important to understand that the data entered directly into the KBUD forms and dimension tables are used to populate KBUD reports. For example, compare the dimension table we updated and the 1820_E_FUND-RECEIPTS form we created in the previous sections for Restricted Fund 134S to the E Restricted Fund Record Report. You can directly trace the dimension data to the Fund Source Data heading on the report. You can also trace the form’s budget data amounts to the budget totals on the report.
• In this scenario, we will run the three Restricted Fund reports for the Kentucky Fish and Wildlife Resources' Restricted Fund 134S, Fees in Lieu of Stream Mitigation Fund. There are two Restricted Fund reports that are required for your budget submission. The other report is designed as a supportive math check report to aid the agency in reviewing and reconciling amounts entered on the E Forms as compared to amounts entered on the A Forms to ensure the necessary level of accuracy in the submission of the required reports.

**Required Restricted Fund Reports For Restricted Funds**

1. D.RestrictedFundSumRecord (Includes all the agency’s Restricted Funds)
2. E Restricted Fund Record (Run this report for each individual Restricted Fund)

**Supportive Restricted Fund Report**

3. E_Rstd_Fund_Mathcheck

• There are two ways to access the login webpage to EBI 4.1 which contains KBUD reports:
  1. Either click on the Report link located in the KBUD application to access the webpage, or open your web browser and enter the direct link to EBI 4.1 and paste it into the URL:  

     https://ebi41.ky.gov/BOE/BI/logonNoSso.jsp
2. Enter your eMARS User ID in the User Name textbox and your password
3. Click on the Log On button

- The Home tab is the entry point into the EBI application. Once in the application, navigate to the KBUD 1820 Agency Budget Preparation folders which contain all the reports necessary for your budget submission.
  1. Click the Documents tab
  2. Click on the Folders bar at the bottom of the page to access the Public Folders
  3. Expand all the Public Folders
  4. Open the 18-20 Biennium folder under the Agency Budget Preparation folder. The available reports will appear on the right side of the web page
In this scenario, we will run the math check report for all the Restricted Funds associated with Kentucky Fish and Wildlife Resources. Once the funds pass the math check, we will save and print the other two required Restricted Fund reports for the budget submission. The math check report will use all the Restricted Funds and the program these funds are associated with as the parameters/variables for the report. Included below is the consolidation information for the Fish and Wildlife Resources which shows the association between the 660G_BILL program and its five restricted funds.

1. Double click on the E_Rstd_Fund_Mathcheck report to open up the report
2. Click on Question Mark icon to ensure the parameters/variables’ text boxes are visible. This will allow you to enter the required parameters/variables
3. Enter the required parameters/variables into the Restricted Fund Code text box. In this scenario, we will enter the five restricted funds associated with the program. This entry is done by separating each Restricted Fund with a semicolon (Example: 134R-1820;134S-1820;134T-1820)
4. Enter the required parameters/variables into the Program Code text box. In this scenario, we will enter the program associated with the seven funds.
5. Once the proper parameter/variable is entered, the Run icon will be enabled. Click the Run icon to run the report
The Summary of Resources Math Check Section below is used to compare each budget object totals from all the Restricted Fund entries on the E forms to all the comparable budget object totals entered on the A Form for each fiscal year. It is important to understand the source of the data on the report and how it rolls up to a specific program, especially if adjustments are needed to reconcile the differences in the amounts.

1. Example-1: Ensures the FY 18 Balance Forward totals ($58,043,936) entered on the Restricted Fund E Forms equal the same amount ($58,043,936) as the Restricted Fund Balance Forward entered on the A Forms
2. Example-2: Ensures the FY 19 Current Receipt totals ($52,951,600) entered on the Restricted Fund E Forms equal the same amount ($52,951,600) as the Restricted Fund Current Receipts entered on the A Forms
3. Example-3: Ensures the FY 20 Non Revenue Receipt totals ($-23,600,000) entered on the Restricted Fund E Forms equal the same amount ($-23,601,000) as the Restricted Fund Non Revenue Receipts entered on the A Forms (NOTE: These amounts do not balance and an adjustment is required)
In Example-3, the total amounts from all the E Forms’ ENONREV entries did not equal the total amount of the A Forms’ NONREV entries, and therefore, an adjustment(s) will need to be made to balance the amounts. The amounts are off by $1,000, so either the NONREV on one of the A Forms need to be adjusted by $1,000 or the ENONREV on one or more of the E Forms need be adjusted by $1,000, or some combination that brings them into balance. When you review the entries in the A and E Forms, there is a $1,000 difference between 134S-1820 (E Form) and 660C_PG (A Form) forms. After doing the proper research to verify where the adjustment should be made, it was decided to edit the 134S-1820 E Form and reduce the ENONREV budget line from $20,001,000 to $20,000,000. This corrected the error in the math check report.

The report is now in balance.
The Summary of Expenditures Math Check Section below is located at the bottom of the report and used to compare the Restricted Funds’ EXPBYFUND budget object totals on all the A and B Forms to the expenditure budget object totals on the E Forms. It is important to understand the source of the data on the report and how it rolls up to specific budget objects or programs, especially if adjustments are needed to reconcile the differences in the amounts.

1. Example: Ensures the FY 20 EXPBYFUND totals ($34,951,600) combined from entries on the A and B Forms equals the total of the E Baseline Exp + E Defined Calc Exp + E ABR Exp ($34,951,600) as entered on all of the E Forms.
Once you have successfully completed all your math checks for all your Restricted Funds and you are ready to run the final version of the required D_RestrictedFundSumRecord report, complete the following steps:

1. Open the D_RestrictedFundSumRecord report as per the instructions in the previous paragraphs and use the bill level Restricted Fund Code as the parameter/variable for this report. In this example, the bill level Restricted Fund Code for the Fish and Wildlife Resources is 660G_BILL_1820
   - The top part of the report displays the Summary of Resources and Summary of Expenditures combined for all the Restricted Funds associated with this bill. The bottom part of the report displays the total expenditures for each restricted fund.

2. To save the report as a PDF document, click the Export Icon and choose Export Document as PDF

3. Click the Save button's down arrow and choose the Save As command and save the report to a location where you will remember to find them.
   - Open the documents with Adobe Reader and use the print feature to print paper copies of the reports.
Once you are ready to run the final version of the required E Restricted Fund Record report reports, complete the following steps:

1. Open the E Restricted Fund Record report as per the instructions in the previous paragraphs and use the Restricted Fund Code as the parameter/variable for this report. In this example, the Restricted Fund Code for the KHLCF-Management Fund is 134R-1820. You will need to run and print this report for each individual Restricted Fund.
   - The top part of the report displays the Fund Source Data from the Restricted Fund dimension table. The bottom part of the report displays the total receipts by revenue source in the Receipt Structure.
2. To save the report as a PDF document, click the Export Icon and choose Export Document as PDF.
3. Click the Save button’s down arrow and choose the Save As command and save the report to a location where you will remember to find them. Open the documents with Adobe Reader and use the print feature to print paper copies of the reports.

You should now have the understanding on how to use KBUD and EBI (KBUD Reports) to create the necessary electronic and paper copies of the Restricted Funds reports required for your budget submission.
Section 4  Federal Grant Form

Section 4.1  Budget Form Overview

The KBUD dimension table and budget form used to create your Federal Grant budget request are the Grant Maintenance Dimension and the 1820_G, G Federal Assistance budget request form. These two tools are all the components necessary to produce the F Federal Funds Summary and G Fed Assist Op Bud Record reports. The narrative and numerical data entered in the Grant dimension table along with the numerical budget data entered on the agency’s 1820_G forms are ultimately translated into informative budget request reports. These reports are the final output used by agencies to submit their formal budget request to GOPM.

Dimension (Grant Maintenance)

1820_G Form

Numerical Budget Data

Historical Data

Form Data

Dimension Data
The 2018-2020 Budget Instructions requires agencies to complete a separate Federal Assistance Program Record (G) for each individual federal assistance program source totaling at least $100,000, and for every federal assistance program which requires state matching funds. For Federal Assistance programs under $100,000, which do not require any state match support, one Federal Assistance Program Record (G) must be completed that combines them and labeled "Miscellaneous".

For each Appropriation unit, there are pre-defined Federal Grant codes that will be used for each Federal Assistance Program Record: Record G. If the Grant code existed in KBUD for the 2016-2018 biennia, the data that was on the Dimension table in KBUD for the Grant code will be copied into the 1820 Grant Dimension table for the agency. However, this information can be edited and should be updated if necessary.

If additional Grant codes are needed, agencies will need to contact the KBUD Administrators (KBUDAdministrator@ky.gov) to request additional codes.

In KBUD, the 1820_G form will be used to produce your agency’s Federal Grant budget request.

**G Federal Assistance Form**

<table>
<thead>
<tr>
<th>Code</th>
<th>Name</th>
</tr>
</thead>
<tbody>
<tr>
<td>1820_G</td>
<td>G Federal Assistance Form</td>
</tr>
</tbody>
</table>

The 1820_G form has a single tab to record fund and expenditure data for the Federal Grant budget request data:

- **Budget Lines**
  - Information in this tab will include the Federal Grant source of funds and summary of expenditures data as required by the Budget Instructions
- **Document Management (NOT USED)**

**1820_G Form with Multiple Tabs**

![Image of 1820_G Form with Multiple Tabs]
Section 4.2 Creating a Federal Grant Budget Request

This section includes an overview of the Federal Grant Budget Request creation process along with the detailed instructions to create a Federal Grant budget request required by the 2018-2020 Budget Instructions.

Section 4.2.1 Process Overview

The following is a summarized description of the steps involved in the process to create a Federal Grant budget request in order to help users understand the flow of the detailed instructions:

1) Login to KBUD and navigate to the Grant Maintenance Dimension table to update information on each specific Federal Grant.
2) Navigate to the Budget Layout Selection Page to choose the 1820_G Budget Request form.
3) Create an instance of the 1820_G Budget Request form for a Federal Grant.
4) Manually enter the appropriate budget lines (data) into the budget line tab
   - 1820_G Budget Request Form Tabs
     - Edit Budget Request
     - Budget Lines
     - Document Management (NOT USED)
5) Login to KBUD Reports (EBI) and navigate to the 18-20 Biennium folder to run and/or print the necessary Federal Grant budget request reports
   - Create the Federal Grant budget request reports necessary for official budget submission to GOPM
     - F Federal Funds Summary (Includes all the agency’s Federal Grants entered on the G Forms)
     - G Fed Assist Op Bud Record (Run this report for each individual Federal Grant)
Section 4.2.2 Login to KBUD and Navigate to the Grant Maintenance Dimension Table

- Open your browser and enter the URL for the KBUD application into the browser’s address bar: https://kbud.ky.gov/.

- Enter your KBUD user ID and password.

- From the Home page, follow these steps:
  1. Click the Dimensions link
  2. Click on the Grant Maintenance Link. The Grant Maintenance page will appear.
From the Grant Maintenance page, you can search and view all the Federal Grants by leaving the Code and Name textboxes empty and clicking the Search button. This will bring back all the Grants available based on your security. You can also narrow your search for a specific Grant by following these steps:

1. Enter the Grant’s partial name and along with an asterisk * in the Name textbox
2. Click the Search button to search for the fund (If no records are returned, you need to redefine your search
3. Check the checkbox next to the record you want to edit
4. Click the Edit button and the Edit Grant Dimension will appear

5. Update any of the Grant information that is not greyed out
6. Click the Save button and you should receive the Action was successful message.

- Repeat the previous process to update each agency’s Federal Grant.
Here is some additional guidance to assist in filling out Dimension Grant Maintenance page (NOTE: Not all items on the dimension table are addressed below. Please ensure you provide the information necessary for all items on the dimension table that are applicable to the Grant):

**Federal Source**

<table>
<thead>
<tr>
<th>Field</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>CFDA NUMBER</td>
<td>Enter the Catalog of Federal Domestic Assistance Number. Example: 84.002A</td>
</tr>
<tr>
<td>ARRA Grant?</td>
<td>Select the check box if the Grant award is from the American Recovery and Reinvestment Act of 2009</td>
</tr>
<tr>
<td>eMARS Grant Code</td>
<td>Enter the Grant code from eMARS. Example: 1863R/1863RF1Z/1863R Major Program/Program/Program Period).</td>
</tr>
<tr>
<td>Annual Grant Period</td>
<td>Enter the annual Grant Period for the grant. Example: July-June or October-September.</td>
</tr>
</tbody>
</table>

**Basis for Estimates (Federal Actions)**

<table>
<thead>
<tr>
<th>Field</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>Text Box 1</td>
<td>Describe the basis for the estimated federal funds and note whether the federal assistance program is forward funded.</td>
</tr>
</tbody>
</table>

**Grant Description Including Uses/Restrictions of Grant Funds**

<table>
<thead>
<tr>
<th>Field</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>Text Box 2</td>
<td>Provide a detailed description of the grant program. Within the description, breakdown the uses and/or any restriction of funds. Include specific information related to non-direct dollar match. Explain if the match rate for 2018-2020 is different from 2016-2018. Describe any inter-governmental transfers of funds for matching purposes.</td>
</tr>
</tbody>
</table>
### Match Requirements

<table>
<thead>
<tr>
<th>Requirement</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Require State Match</strong></td>
<td>Does this program require state matching funds? Select the check box for “Yes”, leave it unchecked for “No”.</td>
</tr>
<tr>
<td><strong>Federal Portion</strong></td>
<td>Enter the Federal Share (%) for matching grants. Example: enter 80 for 80%</td>
</tr>
<tr>
<td><strong>State Portion</strong></td>
<td>Enter the State Share (%) for matching grants.</td>
</tr>
<tr>
<td><strong>Local Portion</strong></td>
<td><strong>NOT</strong> Required for 2018-2020 Budget Request</td>
</tr>
<tr>
<td><strong>Direct Dollars</strong></td>
<td>Select the check box if the type of state match is a cash match.</td>
</tr>
<tr>
<td><strong>In-Kind</strong></td>
<td>Select the check box if the type of state match is comprised of services, equipment, or materials.</td>
</tr>
<tr>
<td><strong>General</strong></td>
<td>Enter the % of State Share from General Funds.</td>
</tr>
<tr>
<td><strong>Restricted</strong></td>
<td>Enter the % of State Share from Restricted Funds.</td>
</tr>
<tr>
<td><strong>Road</strong></td>
<td>Enter the % of State Share from Road Funds.</td>
</tr>
</tbody>
</table>

### Grant Award

<table>
<thead>
<tr>
<th>Fiscal Year</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>FY 2015-2016</td>
<td>Provide the actual award for FY 2015-2016 of the grant period (i.e. $1,000,000 award for a period of 7/1/2016 – 6/30/2020 enter $1,000,000 in FY 2016-2017)</td>
</tr>
<tr>
<td>FY 2016-2017</td>
<td>Provide the actual award for FY 2016-2017 of the grant period</td>
</tr>
<tr>
<td>FY 2017-2018</td>
<td>Provide the actual or estimated award for FY 2017-2018 of the grant period</td>
</tr>
<tr>
<td>FY 2018-2019</td>
<td>Provide the estimated award for FY 2018-2019 of the grant period</td>
</tr>
<tr>
<td>FY 2019-2020</td>
<td>Provide the estimated award for FY 2019-2020 of the grant period</td>
</tr>
</tbody>
</table>

### Maintenance of Effort (Required by Federal Law)

<table>
<thead>
<tr>
<th>Requirement</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Required?</strong></td>
<td>Maintenance of Effort Required? Select the check box for “Yes”, leave it unchecked for “No”.</td>
</tr>
<tr>
<td><strong>Amount Required Current Year</strong></td>
<td>If Maintenance of Effort is required, enter the amount required for state fiscal year 2017-18.</td>
</tr>
<tr>
<td><strong>Amount Required Budgeted Year 1</strong></td>
<td>If Maintenance of Effort is required, enter the amount required for state fiscal year 2018-19.</td>
</tr>
<tr>
<td><strong>Amount Required Budgeted Year 2</strong></td>
<td>If Maintenance of Effort is required, enter the amount required for state fiscal year 2019-20.</td>
</tr>
</tbody>
</table>
Section 4.2.3 Navigate to the 1820_G Form

- From the Home page, you can navigate to the KBUD forms in two ways:
  1. Click the Formulate Budget Request link under the Pages heading, or
  2. Click on the Budget Tasks on the menu bar and select Formulate Budget Request. The Budget Layout Selection page will appear.
• From the Budget Layout Selection page, you will see all the KBUD forms that available for your use. In this case, you want to choose the 1820_G form by clicking on the corresponding link. The Select Budget Request page will appear.

Budget Layout Selection Page

- Please keep in mind, the Select Budget Request page will display all the instances of this specific form (1820_G) you have created.

Select Budget Request Page (1820_G Form)
From the Select Budget Request page, you can do all of the following functions:

1. Use the Search feature to search for previous created forms
   - Search all by leaving all textboxes blank and clicking the Search button and all instances of the form will appear
   - Search by Request Code, Name, or Grant by typing in the information in the textboxes and clicking the Search button (* is the wildcard) and the instances that match your parameters will appear (NOTE: Once a form moves to Stage 3 in the KBUD process, agencies will no longer see this form in their search results)

2. Use the New feature to create a new instance of this specific form
   - Click the New button and the Create Budget Request page will appear to allow you to create a new instance of the form

3. Use the Edit feature to edit an existing instance of this specific form
   - Click the checkbox of the form instance you wish to edit, click the Edit button and the form will appear in the edit mode

4. Use the View feature to only view (no editing) an existing instance of this specific form
   - Click the checkbox of the form instance you wish to view, click the View button and the form will appear in the view mode

5. Use the Delete/Save feature to delete an existing instance of this specific form
   - Click the checkbox(es) of the form(s) instances you wish to delete, click the Delete button to mark the form(s) for deletion, click the Save button to finalize the deletion of the form(s), and they will be permanently deleted (NOTE: You cannot delete a form if there are active budget lines within the form. You will receive an error message. You have to first edit the form and delete all budget lines within all tabs and then perform the deletion procedure)
Section 4.2.4 Creating the G Federal Assistance Budget Request Form

In this section, we will continue from the previous section to create a Grant budget request for the Department for Public Health, Department 728. In this scenario, we will create an 1820_G form for Federal Grant, Abstinence Education.

- From the Select Budget Request page, click the New button. The Create Budget Request page will appear and allow you to create a new instance of the 1820_G form.
- From the Create Budget Request page, you will need to complete these four primary steps:

1. Fill in the Name textbox (Suggestion: make it meaningful, so you will know by its name what program is contained within the form)
2. Fill in the Grant textbox. There are two ways to fill in the textbox: 1) Type in the correct Grant code, or 2) click on the blue Grant link to pull up a Grant Search box, and complete the following three steps to select it from a pick list:
   - 2-1) Type in the first few digits of the Grant code and * in the Code textbox
   - 2-2) Click the Search button
   - 2-3) Click the Select button for the Abstinence Education Grant
3. Click the Save button, and the new form with all its appropriate tabs will be created

Create Budget Request Page

Stage should always be set to 1 by the agencies. GOPM will move the forms to Stage 2 when needed.

Grant Search Page
Section 4.2.5 Entering Budget Data in the 1820_G Form

- Once the new form is created, you will be able to access all the necessary tabs within the form. You can follow these steps to manually add line-by-line information to each tab.
  1. Click on the Budget Lines tab (NOTE: You can now add your Sources of Funds and Expenditure budget objects and budget data)
  2. Click the New Line button to add a new blank line (NOTE: Continue to add new blank lines for each line of budget data you need to enter for this Grant. Enter a separate budget line for each budget object required by the 2018-2020 Budget Instructions)
  3. Enter the appropriate budget data on the line. To use the search feature for the Budget Object cells, follow these steps:
     - 3-1) Right mouse click in the cell and click the blue Search link
     - 3-2) From the Budget Object Search page, either use the search fields to refine your search results or leave all the fields blank to see all the available codes
     - 3-3) Click the Search button to execute the search or Cancel to cancel the search
     - 3-4) Click the Select button of the desired code, and it will populate the cell
  4. Once you have finished entering all your budget lines for this tab, click the Save button

New 1820_G Form for Grant Abstinence Education
• The Budget Lines tab needs to include budget data for each budget object. You can reference the budget object types by going to OSBD’s Website, http://osbd.ky.gov/Pages/KBUD-Information.aspx, and viewing a list of all applicable budget objects. The totals (ignore the negative sign) for each fiscal year should be the same amount as the GBALFOR for the next fiscal year (NOTE: When entering numerical budget data, enter the data to the nearest $100).

• Once the Grant Maintenance dimension has been updated and the 1820_G form has been completed for each Federal Grant, the associated Federal Grant reports can be created and printed.
Section 4.2.6 Login to KBUD Reports (EBI) to Access Federal Grant Reports

In this section, we will login to SAP’s Enterprise Business Intelligence Version 4.1 (EBI 4.1) which houses the KBUD Reports and navigate to the 18-20 Biennium folder to access the necessary budget request reports. Reference Section 9, KBUD Reports, for more in depth explanation of reports.

- Reports are the final output of the budget request process. It is important to understand that the data entered directly into the KBUD forms and dimension tables are used to populate KBUD reports. For example, compare the Grant Maintenance dimension table we updated and the 1820_G form we created in the previous sections for Abstinence Education to the G Fed Assist Op Bud Record Report. You can directly trace the dimension data to the Federal Source data heading on the report. You can also trace the form’s historical and budget data amounts to the budget totals on the report.
In this scenario, we will run the two Federal Grant reports: one for the Department for Public Health at the bill level (728S_BILL) and one for Public Health’s Federal Grant, Abstinence Education (728S18G013). These two Federal Grant reports that are required for your budget submission (NOTE: There are no supportive math check reports to aid the agency in reviewing and reconciling amounts entered on the G Forms as compared to amounts entered on the A Forms. To ensure the necessary level of accuracy in the submission of the required reports, it is recommended that the agency review the entries and compare the amounts between these sets of forms to ensure they reconcile).

**Required Federal Grant Reports**
1. Federal Funds Summary (Includes all the agency’s Federal Grants entered on the G Forms)
2. G Fed Assist Op Bud Record (Run this report for each individual Federal Grant)

**Supportive Federal Grant Report**
(NONE)

There are two ways to access the login webpage to EBI 4.1 which contains KBUD reports:
1. Either click on the Report link located in the KBUD application to access the webpage, or open your web browser and enter the direct link to EBI 4.1 and paste it into the URL: https://ebi41.ky.gov/BOE/BI/logonNoSso.jsp
2. Enter your eMARS User ID in the User Name textbox and your password  
3. Click on the Log On button

- The Home tab is the entry point into the EBI application. Once in the application, 
navigate to the KBUD 1820 Agency Budget Preparation folders which contain all 
the reports necessary for your budget submission. 
1. Click the Documents tab 
2. Click on the Folders bar at the bottom of the page to access the Public Folders 
3. Expand all the Public Folders 
4. Open the 18-20 Biennium folder under the Agency Budget Preparation folder. The available reports will appear on the right side of the web page
In this scenario, we will run and print the G Fed Assist Op Bud Record Report for the Department for Public Health at the bill level (728S18G013). You will need to repeat this process and for each active Federal Grant.

1. Double click on the G Fed Assist Op Bud Record Report to open up the report
2. Click on Question Mark icon to ensure the parameters/variables' text boxes are visible. This will allow you to enter the required parameters/variables
3. Enter the required parameters/variables into the Grant Code text box. In this scenario, we will enter the Grant code for Abstinence Education, 728S18G013. This code is the one assigned to this Federal Grant in the Grant dimension table
4. Once the proper parameter/variable is entered, the Run icon will be enabled. Click the Run icon to run the report
5. If you want to print a paper copy, click the Printer icon and follow the prompts to export the report to a PDF format. Open the PDF report in Adobe Reader and use the print feature in Adobe Reader to print a paper copy
Once you have successfully ran and printed all the individual G Fed Assist Op Bud Record Reports, complete the following steps to run the F Federal Funds Summary report for the Department for Public Health (728S_BILL_1820). This report will display all the individual Federal Grants entered on the G Forms along with a consolidated total of Resources and Expenditures for the bill level:

1. Open the F Federal Funds Summary report and use the bill level Grant Code as the parameter/variable for this report. In this example, the bill level Grant Code for the Department for Public Health is 728S_BILL_1820
   - The top part of the report displays the Summary of Resources and Summary of Expenditures combined for all the Federal Grants associated with this bill. The bottom part of the report displays the total expenditures for each Federal Grant.
2. To save the report as a PDF document, click the Export Icon and choose Export Document as PDF
3. Click the Save button’s down arrow and choose the Save As command and save the report to a location where you will remember to find them.
   Open the documents with Adobe Reader and use the print feature to print paper copies of the reports.

F Federal Funds Summary Report

You should now have the understanding on how to use KBUD and EBI (KBUD Reports) to create the necessary electronic and paper copies of the Federal Grant reports required for your budget submission.
Section 5 Additional Budget Requests

Section 5.1 Budget Form Overview

The KBUD dimension table and budget form used to create your Additional Budget Requests (ABRs) are the ABR Maintenance Dimension and the 1820_B2-B3-B4-B5, B2/B3/B4/B5 Additional Budget Request form. These two tools are all the components necessary to produce the B1B2 Financial Record Report and B3 Expenditure Detail Report. The narrative data entered in the ABR Maintenance dimension table along with the numerical budget data entered on the agency’s 1820_B2-B3-B4-B5 forms are ultimately translated into informative budget request reports. These reports are the final output used by agencies to submit their formal budget request to GOPM.
The 2018-2020 Budget Instructions requires agencies to complete Additional Budget Request Records when requesting budget authority from any budgetary fund source in excess of the calculations guidelines provided in the Baseline Budget Request and the Defined Calculations Budget Request. Requests for additional funding beyond the Baseline Budget Request and the Defined Calculations Budget Request for each agency must be submitted on Additional Budget Request Records. Requests for current year appropriations for FY 2017-18 must be submitted as an Additional Budget Request. For Executive branch agencies, prior approval by the State Budget Director is required for current year appropriation requests. Additional funding requests fall into these categories:

1. **Growth** - Requests for additional funding to support the current scope of programs/activities, beyond the Baseline Budget Request and the Defined Calculations Budget Request.

2. **Expansion** - Funds required to finance proposed expanded agency activities, services, or programs.

3. **New** - Funds required to finance new operations, programs, and activities; and increases in new services delivered.

4. **Fund Source Replacement** - Funds required to replace the loss of or reduction in Federal and Restricted Funds.

The Additional Budget Request (B Series) forms display and function much like the Baseline Budget Request (A Series) forms. The major difference will be the Dimensions selected to create the form.

For each Additional Budget Request, there are ten pre-defined Additional Budget Request codes in the Dimension Tables that will be used for each B2/B3/B4/B5 Additional Budget Request form.

If additional ABR codes are needed, agencies will need to contact the KBUD Administrators (KBUDAdministrator@ky.gov) to request additional codes.

In KBUD, the 1820_B2-B3-B4-B5 form will be used to produce your agency’s Additional Budget Request.

**B2/B3/B4/B5 Additional Budget Request**

<table>
<thead>
<tr>
<th>Code</th>
<th>Name</th>
</tr>
</thead>
<tbody>
<tr>
<td>1820_B2-B3-B4-B5</td>
<td>B2/B3/B4/B5 Additional Budget Request</td>
</tr>
</tbody>
</table>
The 1820_B2-B3-B4-B5 Additional Budget Request form contains multiple tabs to perform different functions to record the various components of your ABR data:

- B2/B3 Sources & Exp by Funds
- B3 Expenditure Detail
- B5 Personnel
- Document Management

**1820_B2-B3-B4-B5 Form with Multiple Tabs**

![Image of the 1820_B2-B3-B4-B5 form with multiple tabs]
Section 5.2 Creating an Additional Budget Request (ABR)

This section includes an overview of the Additional Budget Request (ABR) creation process along with the detailed instructions to create an Additional Budget Request required by the 2018-2020 Budget Instructions when a request meets the conditions of an ABR.

Section 5.2.1 Process Overview

The following is a summarized description of the steps involved in the process to create an Additional Budget Request in order to help users understand the flow of the detailed instructions:

1) Login to KBUD and navigate to the ABR Maintenance Dimension table to update the information for the pre-defined ABR dimensions that will be used with the 1820_B2-B3-B4-B5 Budget Request forms

2) Navigate to the Budget Layout Selection Page to choose the 1820_B2-B3-B4-B5 Budget Request form

3) Create an instance of the 1820_B2-B3-B4-B5 Budget Request form for an ABR

4) Manually enter the appropriate budget lines (data) into the budget line tab
   - 1820_B2-B3-B4-B5 Budget Request Form Tabs
     - B2/B3 Sources & Exp by Funds
     - B3 Expenditure Detail
     - B5 Personnel
     - Document Management (Used for B-4 Narrative Attachment)
   - Login to KBUD Reports (EBI) and navigate to the 18-20 Biennium folder to run and/or print the necessary ABR budget request reports necessary for official budget submission to GOPM
     - B1B2 Financial Record Report (Run this report for each individual ABR)
     - B3 Expenditure Detail Report (Run this report for each individual ABR)
Section 5.2.2 Login to KBUD and Navigate to the ABR Dimension Table

- Open your browser and enter the URL for the KBUD application into the browser's address bar: https://kbud.ky.gov/.

- Enter your KBUD user ID and password.

- From the Home page, follow these steps:
  1. Click the Dimensions link
  2. Click on the ABR Maintenance Link. The ABR Maintenance page will appear.
From the ABR Maintenance page, you can search and view all the ABR codes by leaving the Code and Name textboxes empty and clicking the Search button. This will bring back all the ABRs available based on your security. You can also narrow your search for a specific ABR by following these steps:

1. Enter the ABR’s Code in the Code textbox
2. Click the Search button to search for the ABR (If no records are returned, you need to redefine your search)
3. Check the checkbox next to the record you want to edit
4. Click the Edit button and the Edit ABR Dimension will appear

5. Edit the ABR dimension fields
6. Click the Save button and you should receive the Action was successful message.

- Repeat the previous process to update each of the agency’s ABRs.
Here is some additional guidance to assist in filling out Dimension ABR Maintenance page. The following information should be completed for each ABR.

<table>
<thead>
<tr>
<th>Name</th>
<th>Enter the Additional Budget Request Title</th>
</tr>
</thead>
<tbody>
<tr>
<td>Request Type</td>
<td>Select the correct Additional Budget Request type from the drop down menu</td>
</tr>
<tr>
<td>ABR Agency Rank</td>
<td>Enter the agency priority ranking. This field is an integer field and will only accept whole numbers.</td>
</tr>
<tr>
<td>ABR Cabinet Rank</td>
<td>Enter the cabinet-wide priority ranking. This field is an integer field and will only accept whole numbers.</td>
</tr>
</tbody>
</table>
Section 5.2.3 Navigate to the 1820_B2-B3-B4-B5 Form

- From the Home page, you can navigate to the KBUD forms in two ways:
  1. Click the Formulate Budget Request link under the Pages heading, or
  2. Click on the Budget Tasks on the menu bar and select Formulate Budget Request. The Budget Layout Selection page will appear.
• From the Budget Layout Selection page, you will see all the KBUD forms that available for your use. In this case, you want to choose the 1820_B2-B3-B4-B5 form by clicking on the corresponding link. The Select Budget Request page will appear.

Budget Layout Selection Page

![Budget Layout Selection Page](image)

• Please keep in mind, the Select Budget Request page will display all the instances of this specific form (1820_B2-B3-B4-B5) you have created.

Select Budget Request Page (1820_B2-B3-B4-B5 Form)

![Select Budget Request Page](image)
From the Select Budget Request page, you can do all of the following functions:

1. Use the Search feature to search for previous created forms
   - Search all by leaving all textboxes blank and clicking the Search button and all instances of the form will appear
   - Search by Request Code, Name, or ABR by typing in the information in the textboxes and clicking the Search button (* is the wildcard) and the instances that match your parameters will appear (NOTE: Once a form moves to Stage 3 in the KBUD process, agencies will no longer see this form in their search results)

2. Use the New feature to create a new instance of this specific form
   - Click the New button and the Create Budget Request page will appear to allow you to create a new instance of the form

3. Use the Edit feature to edit an existing instance of this specific form
   - Click the checkbox of the form instance you wish to edit, click the Edit button and the form will appear in the edit mode

4. Use the View feature to only view (no editing) an existing instance of this specific form
   - Click the checkbox of the form instance you wish to view, click the View button and the form will appear in the view mode

5. Use the Delete/Save feature to delete an existing instance of this specific form
   - Click the checkbox(es) of the form(s) instances you wish to delete, click the Delete button to mark the form(s) for deletion, click the Save button to finalize the deletion of the form(s), and they will be permanently deleted (NOTE: You cannot delete a form if there are active budget lines within the form. You will receive an error message. You have to first edit the form and delete all budget lines within all tabs and then perform the deletion procedure)
Section 5.2.4  Creating the Additional Budget Request Form

In this section, we will create an ABR for the Parks, Department 670. In this scenario, we will create an 1820_B2-B3-B4-B5 form for Program 670A_PG, General Administration and Support.

- From the Select Budget Request page, click the New button. The Create Budget Request page will appear and allow you to create a new instance of the 1820_B2-B3-B4-B5 form.

Select Budget Request Page (1820_B2-B3-B4-B5 Form)
From the Create Budget Request page, you will need to complete these four primary steps:

1. Fill in the Name textbox (Suggestion: make it meaningful, so you will know by its name what program is contained in the form)
2. Fill in the Program and ABR textboxes. There are two ways to fill in the textbox: 1) Type in the correct ABR code, or 2) click on the blue ABR link to pull up an ABR Search box, and complete the following three steps to select it from a pick list:
   - 2-1) Type in the first few digits of the ABR code and * in the Code textbox
   - 2-2) Click the Search button
   - 2-3) Click the Select button for the 670K18X007 ABR
3. Click the Save button, and the new form with all its appropriate tabs will be created

Stage should always be set to 1 by the agencies. GOPM will move the forms to Stage 2 when needed.
Section 5.2.5  Entering Budget Data in the 1820_B2-B3-B4-B5 Form

- Once the new form is created, you will be able to access all the necessary tabs within the form. You can follow these steps to manually add line-by-line information to each tab.
  1. Click on the B2/B3 Sources & Exp by Fund tab (NOTE: You can now add your Sources of Funds and Expenditure budget objects and budget data)
  2. Click the New Line button to add a new blank line (NOTE: Continue to add new blank lines for each line of budget data you need to enter for this ABR. Enter a separate budget line for each budget object required by the 2018-2020 Budget Instructions)
  3. Enter the appropriate budget data on the line. To use the search feature for the Budget Object cells, follow these steps:
     - 3-1) Right mouse click in the cell and click the blue Search link
     - 3-2) From the Budget Object Search page, either use the search fields to refine your search results or leave all the fields blank to see all the available codes
     - 3-3) Click the Search button to execute the search or Cancel to cancel the search
     - 3-4) Click the Select button of the desired code, and it will populate the cell
  4. Once you have finished entering all your budget lines for this tab, click the Save button

New 1820_B2-B3-B4-B5 Form for 670K18X007
Continue this same process with the remaining form’s tabs until you have completed the form.

Ensure the necessary form’s tabs include budget data for each budget object. You can reference the budget object types by going to OSBD’s Website, http://osbd.ky.gov/Pages/KBUD-Information.aspx, and viewing a list of all applicable budget objects.

To complete the 1820_B2-B3-B4-B5 form, you will need to repeat the procedures previously described in this section of the manual for the B3 Expenditure Detail and B5 Personnel tabs.

The total expenditures on the B3 – Expenditure Detail tab must agree with the total expenditures by fund (EXPBYFUND) on the B2/B3 Sources & Exp by Fund tab and the program narrative.

The specific expenditure budget object lines each agency will be required to use are reflected in the 2018-2020 Budget Instructions or will be determined through discussions with GOPM and LRC. You can also reference the budget object types by going to OSBD’s Website, http://osbd.ky.gov/Pages/KBUD-Information.aspx, and viewing a list of all applicable budget objects.
The following is a list of typical Budget Object codes you will use for expenditures:

- E111 – Annual Salary Increments
- E121 – Employer Social Security Rates
- E122 – Employer Retirement Contribution Rate
- E123 – Health Insurance Premiums
- E124 – Life Insurance Costs
- E131 – Worker Compensation Premiums
- E184 – Personnel Board Assessments
- E222 – Facilities & Support Services charges for state-owned space (includes utilities)
- E802 – COT Rated Services
- E226 – Motor Pool Rental Charges
- E162 – Facilities Security Charges
- E254 – Insurance Premium (Fire & Tornado)
- E133 – Governmental Services Center

Click on the B3 Expenditure Detail tab and enter the necessary budget lines for your request. Click the Save button when you have finished entering your budget lines.

**B3 Expenditure Detail tab**
• The B5 Personnel tab is used to identify the additional number of Full-Time, Part-Time and Other Positions (including Federally Funded Time Limited (FFTL) and Interim positions).

• The B5 Personnel tab includes the additional amount of funding by fund source for the total personnel positions in each program or sub-program.

• When Budget Objects FULLTIME, PARTTIME and OTHERPOS are selected, the Status column must be completed. The available values for the Status column are FILLED and VACANT. If any other Budget Objects are used, the Status column will be 0. (NOTE: The Total row should be ignored since its value has no meaning in this budget form).

• Click on the B5 Personnel tab and enter the necessary budget lines for your request. Click the Save button when you have finished entering your budget lines.

B5 Personnel tab

• The final step to complete the 1820_B2-B3-B4-B5 form is to use the Document Management tab to program narrative created in Microsoft Word. The template for the program narrative is named 2018-2020 Additional Budget Record B4, and it is located on OSBD’s Website (Link to Webpage - http://osbd.ky.gov/Pages/KBUD-Information.aspx). Included below is a screenshot of a program narrative template below for reference.
To upload your program narrative file into the Document Management tab, follow these steps:

1. Click on the Add Document button to open up the KBUD Upload tool
2. Click on the Browse button to open up the Windows File Upload screen
3. Navigate to the file’s location and click on the File Name
4. Click the Open button
5. Click the Upload button to add the file as an attachment to the tab
6. Click the Save button to finalize the attachment

Once the dimension has been updated and the 1820_B2-B3-B4-B5 form has been completed for each ABR, the associated ABR reports can be created and printed.
Section 5.2.6 Login to KBUD Reports (EBI) to Access Additional Budget Request Reports

In this section, we will login to SAP’s Enterprise Business Intelligence Version 4.1 (EBI 4.1) which houses the KBUD Reports and navigate to the 18-20 Biennium folder to access the necessary budget request reports. Reference Section 9, KBUD Reports, for more in depth explanation of reports.

- Reports are the final output of the budget request process. It is important to understand that the data entered directly into the KBUD forms and dimension tables are used to populate KBUD reports. For example, compare the dimension table we updated and the 1820_B2-B3-B4-B5 form we created in the previous sections for ABR 670K18X007 to the B1B2 Financial Record Report. You can directly trace the dimension data to the data heading on the report. You can also trace the form’s budget data amounts to the budget totals on the report.
In this scenario, we will run the two ABR reports for Program 670A_PG, General Administration and Support that are required for your budget submission (NOTE: There are no supportive math check reports to aid the agency in reviewing and reconciling amounts entered on the B Forms as compared to amounts entered on the A Forms).

**Required ABR Reports**
1. B1B2 Financial Record Report (Run this report for each individual ABR)
2. B3 Expenditure Detail Report (Run this report for each individual ABR)

**Supportive ABR Report**
(NONE)

There are two ways to access the login webpage to EBI 4.1 which contains KBUD reports:
1. Either click on the Report link located in the KBUD application to access the webpage, or open your web browser and enter the direct link to EBI 4.1 and paste it into the URL:
   https://ebi41.ky.gov/BOE/BI/logonNoSso.jsp
2. Enter your eMARS User ID in the User Name textbox and your password
3. Click on the Log On button

- The Home tab is the entry point into the EBI application. Once in the application, navigate to the KBUD 1820 Agency Budget Preparation folders which contain all the reports necessary for your budget submission.
  1. Click the Documents tab
  2. Click on the Folders bar at the bottom of the page to access the Public Folders
  3. Expand all the Public Folders
  4. Open the 18-20 Biennium folder under the Agency Budget Preparation folder. The available reports will appear on the right side of the web page
In this scenario, we will run and print the B1B2 Financial Record Report for the Program 670A_PG, General Administration and Support ABR 670K18X007. You will need to repeat this process for each ABR.

1. Double click on the B1B2 Financial Record Report to open up the report
2. Click on Question Mark icon to ensure the parameters/variables' text boxes are visible. This will allow you to enter the required parameters/variables
3. Enter the required parameters/variables into the Program Code and ABR text boxes. In this scenario, we will enter the Program code 670A_PG and ABR 670K18X007
4. Once the proper parameters/variables are entered, the Run icon will be enabled. Click the Run icon to run the report
5. If you want to print a paper copy, click the Printer icon and follow the prompts to export the report to a PDF format. Open the PDF report in Adobe Reader and use the print feature in Adobe Reader to print a paper copy
• In this second scenario, we will run and print the B3 Expenditure Detail Report for the Program 670A_PG, General Administration and Support ABR 670K18X007. You will need to repeat this process for each ABR.

1. Double click on the B3 Expenditure Detail Report to open up the report
2. Click on Question Mark icon \(\text{\textbullet}\) to ensure the parameters/variables' text boxes are visible. This will allow you to enter the required parameters/variables
3. Enter the required parameters/variables into the Program Code and ABR text boxes. In this scenario, we will enter the Program code 670A_PG and ABR 670K18X007
4. Once the proper parameters/variables are entered, the Run icon \(\text{\textbullet}\) will be enabled. Click the Run icon to run the report
5. If you want to print a paper copy, click the Printer icon \(\text{\textbullet}\) and follow the prompts to export the report to a PDF format. Open the PDF report in Adobe Reader and use the print feature in Adobe Reader to print a paper copy

• You should now have the understanding on how to use KBUD and EBI (KBUD Reports) to create the necessary electronic and paper copies of the Additional Budget Requests reports required for your budget submission.
Section 6  Capital Budget Request

Section 6.1  Budget Form Overview

The KBUD dimension table and budget form used to create your Capital Budget Requests are the Project Maintenance Dimension and the three Capital Budget Request forms:

- 1820_CAPITAL_FUND, Capital Request by Fund Source
- 1820_CAPITAL_EXPEND, Capital Request Expenditures
- 1820_CAP_IMPONOPBUD, Capital Request - Impact on Operating Budget

These tools along with a Capital Data Load to KBUD from the Capital Planning System are all the components necessary to produce the Capital Budget Reports required by the budget instructions. The narrative and numerical data are preloaded into the Project dimension table from the Six Year Capital Planning System. The budget data also preloads into the three KBUD forms. All these components are needed to create the informative budget request reports. These reports are the final output used by agencies to submit their formal Capital budget request to GOPM.
In KBUD, there is preloaded project (Capital) data that automatically loads into the KBUD Capital Forms and project data prepopulated in the dimension tables which originates from the Six-Year Capital Planning system. This transfer of data avoids the re-entry of all of the information for each project into KBUD after having entered it into the Six-Year Capital Planning system. KBUD will be loaded with Six-Year Capital Planning System’s around July 2017. If any changes were made to projects in the Six-Year Capital Planning System after this time period, the Project Dimension table in KBUD will need to be manually updated by the agencies with these same changes. IMPORTANT NOTE: If an agency wants to prepare a capital budget request for a project that is not in the Six-Year Capital Planning system as of July 2017, the agency will need to utilize one of the “blank” project codes assigned to their agency. It is possible that an agency may need multiple project codes. If that occurs, contact the KBUD Administrators (KBUDAdministrator@ky.gov) and request that additional Project codes be added.
Here is some guidance concerning the data from the Six-Year Capital Planning system:

- Only information on projects identified in the 2018-20 biennium with the Capital Plan will be transferred to KBUD.
- Real Property Lease projects and Maintenance Pools were not included in the Capital Plan. These projects will have to be entered directly into KBUD.
- Real Property Lease projects and Reauthorized projects with no request for additional Funds must have a $0.01 entered into the FY 2017-18 column in the Capital Request by Fund Source form.

Even though you begin the Capital Budget request process in KBUD with prepopulated information, the information can be changed directly or indirectly either through the dimension table or through the Capital Budget Request forms.

There are three KBUD Capital Budget Request forms:

- Capital Request by Fund Source form
- Capital Request Expenditures form
  - Completed only for Construction and Information Technology System projects (not for Capital Equipment or Capital Lease projects)
- Capital Request – Impact on Operating Budget form
  - Completed only on Capital Projects that have an impact on the Operating Budget

### Capital Budget Request Forms

<table>
<thead>
<tr>
<th>Code</th>
<th>Name</th>
</tr>
</thead>
<tbody>
<tr>
<td>1820 CAPITAL FUND</td>
<td>Capital Request by Fund Source</td>
</tr>
<tr>
<td>1820 CAPITAL EXPEND</td>
<td>Capital Request Expenditures</td>
</tr>
<tr>
<td>1820_CAP_IMPONOPBUD</td>
<td>Capital Request - Impact on Operating Budget</td>
</tr>
</tbody>
</table>

The Capital Budget Request forms will include the amounts, fiscal years, fund sources and expenditure codes or cost elements required by the 2018-2020 Budget Instructions. These three forms will be completed at the appropriation unit level and include all the individual projects associated with the appropriation unit.

Typically, the most common changes agencies will need to make in these forms include the following:

- Capital Projects transferred from the Six-Year Capital Plan that should not be included as part of the budget request. For those projects, all of the financial data in all three forms must be changed to $0 (zero).
- Changing the amount for a Capital Project.
- Changing the Fund source for a Capital Project.
- Changing the fiscal year requested for a Capital Project.
- Adding a Capital Project or Lease.
Section 6.2 Creating a Capital Budget Request

This section includes an overview of the Capital Budget Request creation process along with the detailed instructions to create a Capital Budget Request required by the 2018-2020 Budget Instructions.

Section 6.2.1 Process Overview
The following is a summarized description of the steps involved in the process to create a Capital Budget Request in order to help users understand the flow of the detailed instructions:

1) Login to KBUD and navigate to the Project Maintenance Dimension table to update the information for one of the prepopulated Project dimensions
2) Navigate to the Budget Layout Selection Page to choose the 1820_CAPITAL_FUND, Capital Request by Fund Source form
3) Create an instance of the 1820_CAPITAL_FUND form
4) Manually enter the appropriate budget lines (data) into the budget lines tab
5) Repeat this process for the 1820_CAPITAL_EXPEND and 1820_CAPITAL_IMPONOBUD forms
6) Login to KBUD Reports (EBI) and navigate to the 18-20 Biennium folder to run and/or print the Capital budget request reports necessary for official budget submission to GOPM
   - CBR01 Project Summary Report
   - CBR-02, Capital Project Record
   - CBR-03, Capital Equipment Record
   - CBR-04, Capital Information Technology System Record
   - CBR-05, Real Property Lease Record
Section 6.2.2 Login to KBUD and Navigate to the Project Maintenance Dimension Table

- Open your browser and enter the URL for the KBUD application into the browser’s address bar: https://kbud.ky.gov/.
- Enter your KBUD user ID and password.
- From the Home page, follow these steps:
  1. Click the Dimensions link
  2. Click on the Project Maintenance Link. The Project Maintenance page will appear.
From the Project Maintenance page, you can search and view all the Project codes by leaving the Code and Name textboxes empty and clicking the Search button. This will bring back all the Projects available based on your security. You can also narrow your search for a specific Project by following these steps:

1. Enter the Project's Code in the Code textbox
2. Click the Search button to search for the Project (If no records are returned, you need to redefine your search)
3. Check the checkbox next to the record you want to edit
4. Click the Edit button and the Edit Project Dimension will appear

   5. Update any of the Project information not greyed out
   6. Click the Save button and you should receive the Action was successful message.

- Repeat the previous process to update each of the agency’s Projects.
The Project Maintenance table contains numerous fields necessary to complete the following reports:

1. CBR-01, Project Summary Record
2. CBR-02, Capital Project Record
3. CBR-03, Capital Equipment Record
4. CBR-04, Capital Information Technology System Record
5. CBR-05, Real Property Lease Record

Here is some additional guidance to assist in filling out Project Maintenance page.

<table>
<thead>
<tr>
<th>Name</th>
<th>Enter the Project Title (Populated by the 6-Year Plan data)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Form Type</td>
<td>Construction, Equipment, Information Technology System, or Lease - Select the CBR form type. (Populated by the 6-Year Plan data)</td>
</tr>
<tr>
<td>Location (County)</td>
<td>Construction, Equipment, or Lease - Select the county in which the project will be located. (Populated by the 6-Year Plan data)</td>
</tr>
<tr>
<td>Reauthorization – Regular Capital Project</td>
<td>Construction or Information Technology System - Identify if this is a currently authorized project that is being requested for reauthorization and/or additional funding. Any project that has been appropriated by the General Assembly for two consecutive biennial budgets shall not be requested again as a Reauthorized project. It shall be requested as a new project which shall not rely on past appropriations. (Populated by the 6-Year Plan data)</td>
</tr>
<tr>
<td>eMARS Project Number</td>
<td>Construction or Information Technology System - If the project is currently authorized and additional funding is requested, enter the eMARS Fund Code. (Not Populated by the 6-Year Plan data)</td>
</tr>
<tr>
<td>Project Cost</td>
<td>Construction or Information Technology System - If the project is currently authorized and additional funding is requested, enter the new Total Project Cost. (New Cost Not Populated by the 6-Year Plan data)</td>
</tr>
<tr>
<td>Project Type</td>
<td>Construction or Lease - Identify the project/lease type based on the definitions provided in the 2018-2020 Branch Budget Request Manual. (Not Populated by the 6-Year Plan data)</td>
</tr>
<tr>
<td>Reviewed by Dept. for Facilities and Support Services</td>
<td>Construction - Identify if the project has been reviewed by the Department for Facilities and Support Services. (Not Populated by the 6-Year Plan data)</td>
</tr>
<tr>
<td>Completion or Acquisition Date</td>
<td>Completion Date</td>
</tr>
<tr>
<td>Long Project Description</td>
<td>Long Project Description</td>
</tr>
<tr>
<td>Short Project Description</td>
<td>Short Project Description</td>
</tr>
<tr>
<td>Priorities-Capital Budget Request - Cabinet</td>
<td>Priorities-Capital Budget Request - Cabinet</td>
</tr>
<tr>
<td>Priorities-Capital Budget Request - Agency</td>
<td>Priorities-Capital Budget Request - Agency</td>
</tr>
<tr>
<td>Priorities-Six Year Capital Plan - Cabinet</td>
<td>Priorities-Six Year Capital Plan - Cabinet</td>
</tr>
<tr>
<td>Priorities-Six Year Capital Plan - Agency</td>
<td>Priorities-Six Year Capital Plan - Agency</td>
</tr>
</tbody>
</table>
Section 6.2.3 Navigate to the 1820_CAPITAL_FUND Form

- From the Home page, you can navigate to the KBUD forms in two ways:
  1. Click the Formulate Budget Request link under the Pages heading, or
  2. Click on the Budget Tasks on the menu bar and select Formulate Budget Request. The Budget Layout Selection page will appear.

Home Page
• From the Budget Layout Selection page, you will see all the KBUD forms that are available for your use. In this case, you want to choose the 1820_CAPITAL_FUND form by clicking on the corresponding link. The Select Budget Request page will appear.

Budget Layout Selection Page

- Please keep in mind, the Select Budget Request page will display all the instances of this specific form (1820_CAPITAL_FUND) you have created.

Select Budget Request Page (1820_CAPITAL_FUND Form)
From the Select Budget Request page, you can do all of the following functions:

1. Use the Search feature to search for previous created forms
   - Search all by leaving all textboxes blank and clicking the Search button and all instances of the form will appear
   - Search by Request Code, Name, or Project by typing in the information in the textboxes and clicking the Search button (* is the wildcard) and the instances that match your parameters will appear (NOTE: Once a form moves to Stage 3 in the KBUD process, agencies will no longer see this form in their search results)

2. Use the New feature to create a new instance of this specific form
   - Click the New button and the Create Budget Request page will appear to allow you to create a new instance of the form

3. Use the Edit feature to edit an existing instance of this specific form
   - Click the checkbox of the form instance you wish to edit, click the Edit button and the form will appear in the edit mode

4. Use the View feature to only view (no editing) an existing instance of this specific form
   - Click the checkbox of the form instance you wish to view, click the View button and the form will appear in the view mode

5. Use the Delete/Save feature to delete an existing instance of this specific form
   - Click the checkbox(es) of the form(s) instances you wish to delete, click the Delete button to mark the form(s) for deletion, click the Save button to finalize the deletion of the form(s), and they will be **permanently** deleted (NOTE: You cannot delete a form if there are active budget lines within the form. You will receive an error message. You have to first edit the form and delete all budget lines within all tabs and then perform the deletion procedure)

**Select Budget Request Page (1820 CAPITAL_FUND Forms)**

[Diagram of Select Budget Request page]

**Search Results**

(Instances of the Form)
Section 6.2.4  Creating the Capital Request by Fund Source Form

In this section, we will create a Capital Request by Fund Source Form for the Parks, Department 670 using Program 670K_BILL_1820, Parks Capital Fund. We will also ensure the Expenditures by Fund for each Fund/Project combination is correct or make adjustments to the Preloaded amounts. The list below contains the Fund Codes available for this form.

- From the Select Budget Request page, click the New button. The Create Budget Request page will appear and allow you to create a new instance of the 1820_CAPITAL_FUND form.

Select Budget Request Page (1820_CAPITAL_FUND Form)
From the Create Budget Request page, you will need to complete these four steps:

1. Fill in the Name textbox (Suggestion: make it meaningful, so you will know by its name what program is contained in the form)
2. Fill in the Project textbox. This form is created at the _BILL level, so we will use 670K_BILL_1820 as our Project code. There are two ways to fill in the textbox:
   1) Type in the correct Project code, or 2) click on the blue Project link to pull up a Project Search box, and complete the following three steps to select it from a pick list:
      1. Type in the first few digits of the Project code and * in the Code textbox
      2. Click the Search button
      3. Click the Select button for the 670K_BILL_1820
3. Click the Save button, and the new form with all its appropriate tabs will be created
Section 6.2.5 Entering Budget Data in the 1820_CAPITAL_FUND Form

- Once the new form is created, you will be able to access the Budget Lines tab within the form. You can follow these steps to review and manually adjust line information if necessary.
  1. Click on the Budget Lines tab (NOTE: You can now see the Preloaded information populated on your form in the 19FLREQCP and 20FLREQCP columns)
  2. Click on any cell to change the data (NOTE: You cannot directly change the amounts in the 19FLREQCP and 20FLREQCP cells. However you can change the amounts by placing adjustment amounts in columns FY 18-19 and FY 19-20)
  3. Enter the adjusted amounts and click the Save button (NOTE: The adjustment amounts are now reflected in the totals for the 19FLREQCP and 20FLREQCP columns). Continue this process until you have updated all of the Fund/Project combinations. Once you have finished, click the Save button
Section 6.2.6  Creating and Entering Budget Data in the 1820_CAPITAL_EXPEND Form

- Use the same process described in the previous section to create a new instance of an 1820_CAPITAL_EXPEND form for Program 670K_BILL_1820, Parks Capital. Once you create the form, you will be able to view the preloaded detailed expenditure budget objects for each project (NOTE: It is important to understand, the total amount of all the detailed expenditure budget objects for a project on this form should equal the total Expenditures by Fund for that same project entered on the previous Capital Fund form). You can follow these steps to review and manually adjust the budget line information if necessary.
  1. Click on the Budget Lines tab (NOTE: You can now see the Preloaded information populated on your form in the 19FLREQCP and 20FLREQCP columns)
  2. Click on any cell to change the data (NOTE: You cannot directly change the amounts in the 19FLREQCP and 20FLREQCP cells. However you can change the amounts by placing adjustment amounts in columns FY 18-19 and FY 19-20)
  3. Enter the adjusted amounts and click the Save button (NOTE: The adjustment amounts are now reflected in the totals for the 19FLREQCP and 20FLREQCP columns). Continue this process until you have updated all the Budget Object/Project combinations. Once you have finished, click the Save button.

New 1820_CAPITAL_EXPEND Form for 670K_BILL_1820
Section 6.2.7 Creating and Entering Budget Data in the 1820_CAP_IMPONOPBUD Form

- Use the same process described in the previous section to create a new instance of a 1820_CAP_IMPONOPBUD form for Program 670K_BILL_1820, Parks Capital Bud. Once you create the form, you will be able to view the preloaded five year projections for the Impact and Cost Elimination budget objects for each Fund/Budget Object/Project combination (NOTE: If the Capital Project did not have an impact on operating budget, it will not be preloaded to the form). You can follow these steps to review and manually adjust the budget line information if necessary.
  1. Click on the Budget Lines tab (NOTE: You can now see the Preloaded information populated on your form in the IMPONOPBUD1, IMPONOPBUD2, IMPONOPBUD3, IMPONOPBUD4, and IMPONOPBUD5 columns)
  2. Click on any cell to change the data (NOTE: You cannot directly change the amounts in the IMPONOPBUD1, IMPONOPBUD2, IMPONOPBUD3, IMPONOPBUD4, and IMPONOPBUD5 cells. However you can change the amounts by placing adjustment amounts in columns FY 1, FY 2, FY 3, FY 4, or FY 5)
  3. Enter the adjusted amounts and click the Save button (NOTE: The adjustment amounts are now reflected in the totals for IMPONOPBUD1, IMPONOPBUD2, IMPONOPBUD3, IMPONOPBUD4, and IMPONOPBUD5 columns). Continue this process until you have updated all the Fund/Budget Object/Project combinations. Once you have finished, click the Save button

New 1820_CAP_IMPONOPBUD Form for 670K_BILL_1820

- Once the project dimensions have been updated and the Capital form has been updated, the associated Project reports can be created and printed.
Section 6.2.8 Login to KBUD Reports (EBI) to Access Capital Reports

In this section, we will login to SAP’s Enterprise Business Intelligence Version 4.1 (EBI 4.1) which houses the KBUD Reports and navigate to the 18-20 Biennium folder to access the necessary budget request reports. Reference Section 9, KBUD Reports, for more in depth explanation of reports.

- Reports are the final output of the budget request process. It is important to understand that the data entered directly into the KBUD forms and dimension tables are used to populate KBUD reports.
In this scenario, we will run the CBR01 Project Summary Report for 670K_BILL_1820 to determine the Form Type (Construction, Equipment, Information Technology System, or Lease) for each project. Based on the results of this report, we can determine which other CBR reports are needed for this submission:

1. **CBR-02, Capital Project Record**
2. **CBR-03, Capital Equipment Record**
3. **CBR-04, Capital Information Technology System Record**
4. **CBR-05, Real Property Lease Record**

There are two ways to access the login webpage to EBI 4.1 which contains KBUD reports:

1. Either click on the Report link located in the KBUD application to access the webpage, or open your web browser and enter the direct link to EBI 4.1 and paste it into the URL: [https://ebi41.ky.gov/BOE/BI/logonNoSso.jsp](https://ebi41.ky.gov/BOE/BI/logonNoSso.jsp)
2. Enter your eMARS User ID in the User Name textbox and your password
3. Click on the Log On button

- The Home tab is the entry point into the EBI application. Once in the application, navigate to the KBUD 1820 Agency Budget Preparation folders which contain all the reports necessary for your budget submission.
  1. Click the Documents tab
  2. Click on the Folders bar at the bottom of the page to access the Public Folders
  3. Expand all the Public Folders
  4. Open the 18-20 Biennium folder under the Agency Budget Preparation folder. The available reports will appear on the right side of the web page
In this scenario, we will run the CBR01 Project Summary Report for 670K_BILL_1820 to determine the Form Type (Construction, Equipment, Information Technology System, or Lease) for each project.

1. Double click on the CBR01 Report to open up the report
2. Click on Question Mark icon to ensure the parameter/variable text box is visible. This will allow you to enter the required parameter/variable
3. Enter the required parameter/variable into the Project Code text box. In this scenario, we will enter the Project code 670K_BILL_1820
4. Once the proper parameter/variable is entered, the Run icon will be enabled. Click the Run icon to run the report
5. If you want to print a paper copy, click the Printer icon and follow the prompts to export the report to a PDF format. Open the PDF report in Adobe Reader and use the print feature in Adobe Reader to print a paper copy

- After reviewing the CBR01 Project Summary Report for 670K_BILL_1820, it was determined that there were only Construction, Equipment, and Information Technology projects on the report. Therefore, only the following three additional reports need to be created for the Capital Budget Request.
  1. **CBR-02, Capital Project Record**
  2. **CBR-03, Capital Equipment Record**
  3. **CBR-04, Capital Information Technology System Record**
In this scenario, we will run the CBR02 Capital Project Report for Capital Construction Project 670K18C207, Dale Hollow - Golf Course Slide & Bunker Repair. The CBR02 Report will need to be created for each of the Capital Construction projects.

1. Double click on the CBR02 Report to open up the report
2. Click on Question Mark icon to ensure the parameter/variable text box is visible. This will allow you to enter the required parameter/variable
3. Enter the required parameter/variable into the Project Code text box. In this scenario, we will enter the Project code 670K18C207
4. Once the proper parameter/variable is entered, the Run icon will be enabled. Click the Run icon to run the report
5. If you want to print a paper copy, click the Printer icon and follow the prompts to export the report to a PDF format. Open the PDF report in Adobe Reader and use the print feature in Adobe Reader to print a paper copy
In this scenario, we will run the CBR03 Capital Project Report for Capital Equipment Project 670K18C205, Golf Car and Equipment replacement. The CBR03 Report will need to be created for each of the Capital Equipment projects.

1. Double click on the CBR03 Report to open up the report
2. Click on Question Mark icon to ensure the parameter/variable text box is visible. This will allow you to enter the required parameter/variable
3. Enter the required parameter/variable into the Project Code text box. In this scenario, we will enter the Project code 670K18C205
4. Once the proper parameter/variable is entered, the Run icon will be enabled. Click the Run icon to run the report
5. If you want to print a paper copy, click the Printer icon and follow the prompts to export the report to a PDF format. Open the PDF report in Adobe Reader and use the print feature in Adobe Reader to print a paper copy

![CBR03 Report Diagram]
In this scenario, we will run the CBR04 Capital Project Report for Capital Information Technology System Project 670K18C208, Cable Infrastructure Planning and Implementation. The CBR04 Report will need to be created for each of the Capital Information Technology System projects.

1. Double click on the CBR04 Report to open up the report
2. Click on Question Mark icon to ensure the parameter/variable text box is visible. This will allow you to enter the required parameter/variable
3. Enter the required parameter/variable into the Project Code text box. In this scenario, we will enter the Project code 670K18C208
4. Once the proper parameter/variable is entered, the Run icon will be enabled. Click the Run icon to run the report
5. If you want to print a paper copy, click the Printer icon and follow the prompts to export the report to a PDF format. Open the PDF report in Adobe Reader and use the print feature in Adobe Reader to print a paper copy

- You should now have the understanding on how to use KBUD and EBI (KBUD Reports) to create the necessary electronic and paper copies of the Capital Budget Requests reports required for your budget submission.
Section 7 Off Budget Fund Form

Section 7.1 Budget Form Overview

The KBUD dimension table and budget form used to create your Off Budget Fund Requests are the Off Budget Fund Maintenance Dimension and the 1820_OFFBUD_FUND, Off Budget Funds form. These two tools along with a FY16 and FY17 History load into KBUD are all the components necessary to produce the Off-Budget Fund Record Report. The narrative data entered in the Off Budget dimension table along with the numerical budget data entered on the agency’s 1820_OFFBUD_FUND forms are ultimately translated into informative budget request reports. These reports are the final output used by agencies to submit their formal budget request to GOPM.

Dimension (Off Budget Fund Maintenance)

Off-Budget Fund Record Report

1820_OFFBUD_FUND Form

Numerical Budget Data

Historical Data

Form Data

Dimension Data
The 2018-2020 Budget Instructions requires agencies to complete an Off Budget Fund Budget Request the Appropriation Unit Level, to record each Off Budget Account assigned to an agency.

In KBUD, the 1820_OFFBUD_FUND form will be used to produce your agency’s Off Budget Fund Budget Request.

**Off Budget Fund Budget Request Form**

<table>
<thead>
<tr>
<th>Code</th>
<th>Name</th>
</tr>
</thead>
<tbody>
<tr>
<td>1820_OFFBUD_FUND</td>
<td>Off Budget Funds</td>
</tr>
</tbody>
</table>

The 1820_OFFBUD_FUND Budget Request form contains multiple tabs:
- Edit Budget Request
- Off Budget Funds
- Document Management (NOT USED)

**1820_OFFBUD_FUND Form with Multiple Tabs**
Section 7.2  Creating an Off Budget Fund Budget Request

This section includes an overview of the Off Budget Fund Budget Request creation process along with the detailed instructions to create an Off Budget Fund Budget Request required by the 2018-2020 Budget Instructions.

Section 7.2.1  Process Overview

The following is a summarized description of the steps involved in the process to create an Off Budget Fund in order to help users understand the flow of the detailed instructions:

1) Login to KBUD and navigate to the Off Budget Fund Maintenance Dimension table to update the information to one of the pre-defined Off Budget Fund dimensions
2) Navigate to the Budget Layout Selection Page to choose the 1820_OFFBUD_FUND Budget Request form
3) Create an instance of the 1820_OFFBUD_FUND Budget Request form for an ABR
4) Manually enter the appropriate budget lines (data) into the Off Budget Funds tab
5) Login to KBUD Reports (EBI) and navigate to the 18-20 Biennium folder to run and/or print the necessary Off Budget Fund budget request report necessary for official budget submission to GOPM
Section 7.2.2 Login to KBUD and Navigate to the Off Budget Fund Dimension

- Open your browser and enter the URL for the KBUD application into the browser's address bar: https://kbud.ky.gov/.
- Enter your KBUD user ID and password.
- From the Home page, follow these steps:
  1. Click the Dimensions link
  2. Click on the Off Budget Fund Maintenance Link. The Off Budget Fund Maintenance page will appear.
From the Dimension Off Budget Fund Maintenance page, you can search and view all the Off Budget Fund codes by leaving the Code and Name textboxes empty and clicking the Search button. This will bring back all the Off Budget Funds available based on your security. You can also narrow your search for a specific Off Budget Fund by following these steps:

1. Enter the Off Budget Fund's Code in the Code textbox
2. Click the Search button to search for the Off Budget Fund (If no records are returned, you need to redefine your search)
3. Check the checkbox next to the record you want to edit
4. Click the Edit button and the Edit Off Budget Fund Dimension will appear
5. Update any of the Off Budget Fund information not greyed out
6. Click the Save button and you should receive the Action was successful message.

Repeat the previous process to update each of the agency's Off Budget Fund.
Section 7.2.3 Navigate to the 1820_OFFBUD_FUND Form

- From the Home page, you can navigate to the KBUD forms in two ways:
  1. Click the Formulate Budget Request link under the Pages heading, or
  2. Click on the Budget Tasks on the menu bar and select Formulate Budget Request. The Budget Layout Selection page will appear.

Home Page
From the Budget Layout Selection page, you will see all the KBUD forms that available for your use. In this case, you want to choose the 1820_OFFBUD_FUND form by clicking on the corresponding blue link. The Select Budget Request page will appear.

Budget Layout Selection Page

Please keep in mind, the Select Budget Request page will display all the instances of this specific form (1820_OFFBUD_FUND) you have created.

Select Budget Request Page (1820_OFFBUD_FUND Form)
From the Select Budget Request page, you can do all of the following functions:

1. Use the Search feature to search for previous created forms
   - Search all by leaving all textboxes blank and clicking the Search button and all instances of the form will appear
   - Search by Request Code, Name, or Off Budget Fund by typing in the information in the textboxes and clicking the Search button (* is the wildcard) and the instances that match your parameters will appear (NOTE: Once a form moves to Stage 3 in the KBUD process, agencies will no longer see this form in their search results)

2. Use the New feature to create a new instance of this specific form
   - Click the New button and the Create Budget Request page will appear to allow you to create a new instance of the form

3. Use the Edit feature to edit an existing instance of this specific form
   - Click the checkbox of the form instance you wish to edit, click the Edit button and the form will appear in the edit mode

4. Use the View feature to only view (no editing) an existing instance of this specific form
   - Click the checkbox of the form instance you wish to view, click the View button and the form will appear in the view mode

5. Use the Delete/Save feature to delete an existing instance of this specific form
   - Click the checkbox(es) of the form(s) instances you wish to delete, click the Delete button to mark the form(s) for deletion, click the Save button to finalize the deletion of the form(s), and they will be permanently deleted (NOTE: You cannot delete a form if there are active budget lines within the form. You will receive an error message. You have to first edit the form and delete all budget lines within all tabs and then perform the deletion procedure)
Section 7.2.4 Creating the Off Budget Fund Form

In this section, we will create an Off Budget Fund Budget Request Form for Off Budget fund 3802, Fire & Tornado Fund.

- From the Select Budget Request page, click the New button. The Create Budget Request page will appear and allow you to create a new instance of the 1820_OFFBUD_FUND form.

Select Budget Request Page (1820_OFFBUD_FUND Form)
From the Create Budget Request page, you will need to complete these four primary steps:

1. Fill in the Name textbox (Suggestion: make it meaningful, so you will know by its name what program is contained in the form)
2. Fill in the Off Budget Fund textbox. There are two ways to fill in the textbox: 1) Type in the correct Off Budget Fund code, or 2) click on the blue Off Budget Fund link to pull up an Off Budget Fund Search box, and complete the following three steps to select it from a pick list:
   - 2-1) Type in the first few digits of the Off Budget Fund code and * in the Code textbox
   - 2-2) Click the Search button
   - 2-3) Click the Select button for the 3802-1820
3. Click the Save button, and the new form with all its appropriate tabs will be created

Stage should always be set to 1 by the agencies. GOPM will move the forms to Stage 2 when needed.
Section 7.2.5  Entering Budget Data in the 1820_OFFBUD_FUND Form

- Once the new form is created, you will be able to access all the necessary tabs within the form. You can follow these steps to **manually** add line-by-line information to each tab.
  1. Click on the Off Budget Funds tab (NOTE: You can now add your Sources of Funds and Expenditure budget objects and budget data)
  2. Click the New Line button to add a new blank line (NOTE: Continue to add new blank lines for each line of budget data you need to enter for this Off Budget Fund. Enter a separate budget line for each budget object required by the 2018-2020 Budget Instructions)
  3. Enter the appropriate budget data on the line. To use the search feature for the Budget Object cells, follow these steps:
     - 3-1) Right mouse click in the cell and click the blue Search link
     - 3-2) From the Budget Object Search page, either use the search fields to refine your search results or leave all the fields blank to see all the available codes
     - 3-3) Click the Search button to execute the search or Cancel to cancel the search
     - 3-4) Click the Select button of the desired code, and it will populate the cell
  4. Once you have finished entering all your budget lines for this tab, click the Save button
• Continue this same process until you have completed the form.
• Ensure the necessary budget lines include budget data for each budget object. You can reference the budget object types by going to OSBD’s Website, http://osbd.ky.gov/Pages/KBUD-Information.aspx, and viewing a list of all applicable budget objects.

![Budget Request Image]

- Once the dimension has been updated and the 1820_OFFBUD_FUND form has been completed for each Off Budget Fund, the associated reports can be created and printed.
Section 7.2.6 Login to KBUD Reports (EBI) to Access Off Budget Fund Reports

In this section, we will login to SAP’s Enterprise Business Intelligence Version 4.1 (EBI 4.1) which houses the KBUD Reports and navigate to the 18-20 Biennium folder to access the necessary budget request reports. Reference Section 9, KBUD Reports, for more in depth explanation of reports.

- Reports are the final output of the budget request process. It is important to understand that the data entered directly into the KBUD forms and dimension tables are used to populate KBUD reports. For example, compare the dimension table we updated and the 1820_OFFBUD_FUND form we created in the previous sections for Off Budget Fund 3802 to the Off-Budget Fund Record Report. You can directly trace the dimension data to the data heading on the report. You can also trace the form’s budget data amounts to the budget totals on the report.

Dimension (Off Budget Fund Maintenance)
• In this scenario, we will run the Off Budget Fund Record report for Off Budget Fund 3802 required for your budget submission.

**Required Off Budget Fund Report**
1. Off-Budget Fund Record Report (Run this report for each individual Fund)

**Supportive ABR Report**
(NONE)

• There are two ways to access the login webpage to EBI 4.1 which contains KBUD reports:
  1. Either click on the Report link located in the KBUD application to access the webpage, or open your web browser and enter the direct link to EBI 4.1 and paste it into the URL: [https://ebi41.ky.gov/BOE/BI/logonNoSso.jsp](https://ebi41.ky.gov/BOE/BI/logonNoSso.jsp)
2. Enter your eMARS User ID in the User Name textbox and your password
3. Click on the Log On button

- The Home tab is the entry point into the EBI application. Once in the application, navigate to the KBUD 1820 Agency Budget Preparation folders which contain all the reports necessary for your budget submission.
  1. Click the Documents tab
  2. Click on the Folders bar at the bottom of the page to access the Public Folders
  3. Expand all the Public Folders
  4. Open the 18-20 Biennium folder under the Agency Budget Preparation folder. The available reports will appear on the right side of the web page
In this scenario, we will run and print the Off-Budget Fund Record Report for the 3802-1820. You will need to repeat this process for each Off Budget Fund.

1. Double click on the Off-Budget Record Report to open up the report
2. Click on Question Mark icon to ensure the parameter/variable text box is visible. This will allow you to enter the required parameter/variable
3. Enter the required parameter/variable into the Off-Budget Fund Code text box. In this scenario, we will enter the Off-Budget code 3802-1820
4. Once the proper parameter/variable is entered, the Run icon will be enabled. Click the Run icon to run the report
5. If you want to print a paper copy, click the Printer icon and follow the prompts to export the report to a PDF format. Open the PDF report in Adobe Reader and use the print feature in Adobe Reader to print a paper copy

- You should now have the understanding on how to use KBUD and EBI (KBUD Reports) to create the necessary electronic and paper copies of the Off Budget Budget Requests report required for your budget submission.
Section 8  History Changes

Section 8.1 History Change Overview

The historical data reflected in 2018-2020 Baseline Reports include the FY 2015-16 and FY 2016-17 Actual columns. The display of this historical data on the Baseline Reports is required by the budget instructions and is a helpful reference for creating the Baseline Budget Request for FY19 and FY20. The revenue and expenditure data used to populate these columns are transferred electronically from eMARS and loaded into KBUD. This historical data is loaded into the appropriate KBUD Program code exactly as it was posted in the eMARS Financial System. In KBUD, the source of funds could have been allotted for a specific program, but the actual expenditures may have occurred under a different program for various reasons. When this occurs, a source of funds and/or expenditure adjustment to each of the affected KBUD Programs’ historical data is required to ensure the actual amounts are truly reflected on the Baseline Reports for the budgeted programs. Therefore, it is highly recommended to complete all the necessary History Changes prior to beginning work on the Baseline Budget Request.
In the example below, before the history change is made, Program 785DFCX_PG does not have any General Fund Appropriations (Source of Funds) in historical years FY16 or FY17, yet the historical data does show General Fund Expenditures by Fund. Since you cannot have more expenditures than revenue, an adjustment to the history is required. Once the proper history change has been made, the General Fund Expenditures by Fund should be equal to or less than the associated Source of Funds.

Before History Change

<table>
<thead>
<tr>
<th>SOURCE OF FUNDS</th>
<th>FY 2015-16 Actual</th>
<th>FY 2015-17 Actual</th>
<th>FY 2017-18 Budgeted</th>
<th>FY 2019-20 Requested</th>
</tr>
</thead>
<tbody>
<tr>
<td>Restricted Funds</td>
<td>516,475</td>
<td>679,569</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Non-Res Revenue Receipts</td>
<td>95,907</td>
<td>209,454</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Total Restricted Funds</td>
<td>516,475</td>
<td>679,569</td>
<td></td>
<td></td>
</tr>
<tr>
<td>TOTAL SOURCE OF FUNDS</td>
<td>516,475</td>
<td>679,569</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

After History Change

<table>
<thead>
<tr>
<th>SOURCE OF FUNDS</th>
<th>FY 2015-16 Actual</th>
<th>FY 2015-17 Actual</th>
<th>FY 2017-18 Budgeted</th>
<th>FY 2019-20 Requested</th>
</tr>
</thead>
<tbody>
<tr>
<td>General Fund</td>
<td>75</td>
<td>-134</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Restricted Funds</td>
<td>516,475</td>
<td>679,569</td>
<td></td>
<td></td>
</tr>
<tr>
<td>TOTAL SOURCE OF FUNDS</td>
<td>516,475</td>
<td>679,569</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

If changes must be made to your historical information, the changes will be accomplished by GOPM staff on the KBUD Historical Change forms. Before requesting any changes in historical data, consult with your GOPM Analyst to confirm that the historical changes are necessary. An Excel spreadsheet template is available on the OSBD website (http://osbd.ky.gov/Pages/KBUD-Information.aspx), and it can be used to identify the necessary changes in historical data.

Listed below are the most common reasons to accomplish a historical 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 Federal Fund Current Receipts to several programs/subprograms because the drawdowns were deposited into one fund/function account.

3. Payroll costs that were recorded in E154 or E169 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 expenditures and revenue codes, or other KBUD objects.

4. The need to make a change because of a re-organization has occurred.
Section 8.1.1 Process Overview
The following is a summarized description of the steps involved in the process to necessary to make Historical changes:

- Login to KBUD Reports (EBI) and navigate to the 18-20 Biennium folder to run and/or Baseline budget request reports for each Program at the _PG level
- Review the two historical year columns to ensure the Source of Funds total amounts for each fund are equal to and/or greater than the Expenditures by Fund total amounts
- If a historical change is required, contact the agency OSBD Budget Analyst to confirm the change is required
- If the historical change is approved, fill out the Excel spreadsheet template named 1820 Historical Change Request with the proper adjustments
Section 8.2  Login to KBUD Reports (EBI) and Run Baseline Reports

In this section, we will login to SAP’s Enterprise Business Intelligence Version 4.1 (EBI 4.1) which houses the KBUD Reports and navigate to the 18-20 Biennium folder to access the necessary baseline budget request reports to review the FY16 and FY17 History. In this scenario, we will run the baseline reports A1A2 Financial Record Report for the following programs and validate the need for a historical change:

- 785DFCX_PG - Commissioner’s Office
- 785DFRX_PG - Real Property
- 785DFOX_PG - Building and Mechanical Services
- 785DFDX_PG - Facility Development and Efficiency

There are two ways to access the login webpage to EBI 4.1 which contains KBUD reports:
1. Either click on the Report link located in the KBUD application to access the webpage, or open your web browser and enter the direct link to EBI 4.1 and paste it into the URL:  https://ebi41.ky.gov/BOE/BI/logonNoSso.jsp
2. Enter your eMARS User ID in the User Name textbox and your password
3. Click on the Log On button

- The Home tab is the entry point into the EBI application. Once in the application, navigate to the KBUD 1820 Agency Budget Preparation folders which contain all the reports necessary for your budget submission.
  1. Click the Documents tab
  2. Click on the Folders bar at the bottom of the page to access the Public Folders
  3. Expand all the Public Folders
  4. Open the 18-20 Biennium folder under the Agency Budget Preparation folder. The available reports will appear on the right side of the web page
To run the A1A2 Financial Record Report, complete the following steps:

1. Double click on the A1A2 Financial Record report to open up the report
2. Click on Question Mark icon to ensure the Enter Program Code textbox is visible. This will allow you to enter the required parameter/variable
3. Enter the required parameter/variable into the text box. In the first report, we will use program code 785DFCX_PG
4. Once the proper parameter/variable is entered, the Run icon will be enabled. Click the Run icon to run and display the report
Repeat the process to run the report for the other three programs. You should notice that three (785DFCX_PG, 785DFRX_PG, and 785DFOX_PG) of the four programs show that their General Fund Expenditures by Fund totals are greater than their General Fund Source of Funds totals, which indicates an adjustment is necessary because you cannot expend more than you receive. The fourth program (785DFDX_PG) has a larger than normal Sources of Fund total as compared to its Expenditures by Fund total. We will use this program to reduce its General Fund appropriations and spread it to the other three programs.
Once you have contacted your agency’s OSBD analyst and it is confirm the historical change is required, you should fill out the Excel spreadsheet template named 1820 Historical Change Request to record the proper adjustments. Based on our previous reports, the correct adjustments are shown below (NOTE: The Net Change Amt will always need to equal zero).

1820 Historical Change Request

- You will need to apply the following criteria to all of the 1820 Historical Change Request Forms (A2/A3 Sources and Expenditures by Fund, A3 Expenditure Detail, E Restricted Funds Form and E Restricted Receipts Form).

1. Columns under the “From” and “To” Section:
   - Program Code should be the function code from the program table (i.e. AA00) when making changes to all expenditures and restricted and federal fund revenues with the exception of the beginning balances.
   - Program Code is the "_PG" or "_SP" code when making changes to beginning balances.
   - Fund Code on the A Forms is the Fund Type code (i.e. 0100, 1200, 1300, 6350, etc.).

2. Object codes:
   - A2/A3 Form – any of the objects found on the A1 – A2 budget form (i.e. REGAPP, BALFOR, CURREC, 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, etc.)
   - E Restricted Receipts Form – any of the individual revenue codes found on the E Form (i.e. R404, N112, etc.)

3. Please note the fiscal year columns. The first FY column is for FY 15-16 and the second is for FY 16-17. Enter any dollar amounts here that need to be changed, either positive or negative.

4. Please enter values down to the penny.

5. The “From” and “To” sections must balance to zero. For example, if $10,000 is being moved “From” an Object in 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.
Once the template is completed according to the criteria above, email it to the OSBD Budget Analyst. OSBD staff will apply the approved changes through a KBUD Historical Form. Once the change has been accomplished, the FY16 and FY17 Source of Funds and Expenditures by Fund should be balanced in the Baseline Reports (see the Before and After Historical Change Reports below).

<table>
<thead>
<tr>
<th>Dept</th>
<th>Program Code</th>
<th>Fund</th>
<th>Object</th>
<th>FY 15-16</th>
<th>FY 16-17</th>
</tr>
</thead>
<tbody>
<tr>
<td>6</td>
<td>785</td>
<td>78A</td>
<td>9100</td>
<td>REGAPP</td>
<td>-74.70</td>
</tr>
<tr>
<td>7</td>
<td>785</td>
<td>78A</td>
<td>9100</td>
<td>REGAPP</td>
<td>-1,056,683.06</td>
</tr>
<tr>
<td>8</td>
<td>785</td>
<td>78A</td>
<td>9100</td>
<td>REGAPP</td>
<td>-1,951,941.90</td>
</tr>
</tbody>
</table>

### Before Historical Change

**Operating Budget Record A1A2**

<table>
<thead>
<tr>
<th>Source of Funds</th>
<th>FY 2015-16 Actual</th>
<th>FY 2016-17 Actual</th>
</tr>
</thead>
<tbody>
<tr>
<td>General Fund</td>
<td>75</td>
<td>37</td>
</tr>
<tr>
<td>Restricted Funds</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Non-revenue Receivables</td>
<td>515,475</td>
<td>678,501</td>
</tr>
<tr>
<td>Total Restricted Funds</td>
<td>515,475</td>
<td>678,501</td>
</tr>
<tr>
<td>Total Source of Funds</td>
<td>515,475</td>
<td>678,501</td>
</tr>
<tr>
<td>Expenditures by Class</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Personnel Costs</td>
<td>418,642</td>
<td>472,913</td>
</tr>
<tr>
<td>Total Expenditures by Class</td>
<td>516,560</td>
<td>678,367</td>
</tr>
<tr>
<td>Expenditures by Fund Source</td>
<td></td>
<td></td>
</tr>
<tr>
<td>General Fund</td>
<td>75</td>
<td>37</td>
</tr>
<tr>
<td>Total Expenditures by Fund</td>
<td>516,560</td>
<td>678,367</td>
</tr>
</tbody>
</table>

### After Historical Change

**Operating Budget Record A1A2**

<table>
<thead>
<tr>
<th>Source of Funds</th>
<th>FY 2015-16 Actual</th>
<th>FY 2016-17 Actual</th>
</tr>
</thead>
<tbody>
<tr>
<td>General Fund</td>
<td>1,096,603</td>
<td>1,273,135</td>
</tr>
<tr>
<td>Restricted Funds</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Non-revenue Receivables</td>
<td>1,037,485</td>
<td>1,204,068</td>
</tr>
<tr>
<td>Total Restricted Funds</td>
<td>1,096,603</td>
<td>1,273,135</td>
</tr>
<tr>
<td>Total Source of Funds</td>
<td>1,096,603</td>
<td>1,273,135</td>
</tr>
<tr>
<td>Expenditures by Class</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Personnel Costs</td>
<td>59,115</td>
<td>60,267</td>
</tr>
<tr>
<td>Total Expenditures by Class</td>
<td>1,096,603</td>
<td>1,273,135</td>
</tr>
<tr>
<td>Expenditures by Fund Source</td>
<td></td>
<td></td>
</tr>
<tr>
<td>General Fund</td>
<td>1,096,603</td>
<td>1,273,135</td>
</tr>
<tr>
<td>Total Expenditures by Fund</td>
<td>1,096,603</td>
<td>1,273,135</td>
</tr>
</tbody>
</table>
Once the History Changes have been applied, you can ensure you have accurate historical references to begin work on the Baseline Budget Request.
Section 9  KBUD Reports

Section 9.1  Reports Overview

The budget request reports are the final output used by agencies to submit their formal budget request to GOPM. It is very important to understand the relationship between KBUD’s dimension tables and forms to their associated reports. Knowing how to map KBUD data to reports will be extremely helpful for troubleshooting incorrect budget totals on reports. The illustration below should assist you in understanding these important relationships.
KBUD Reports are hosted in a Web-based application named Enterprise Business Intelligence (EBI) developed by the vendor SAP. The application is also referred to as Business Objects. KBUD uses EBI Version 4.1 as its platform. EBI is used by standard users to run pre-developed reports, and it is used by report developers to modify current reports and develop new ones. To log into EBI, each user has to have a separate EBI account setup by KY’s Commonwealth Office of Technology (COT). Once an EBI account is established, users can request permission to access KBUD Reports by submitting a KBUD Security Form to the KBUDAdministrator@ky.gov.

- Link to KBUD Reports (EBI 4.1) - [https://ebi41.ky.gov/BOE/BI/logonNoSso.jsp](https://ebi41.ky.gov/BOE/BI/logonNoSso.jsp)

Once logged into EBI, KBUD has several folders with hundreds of reports. Many of the folders are maintained for historical reasons, and most people will never have a need to access those older reports. KBUD reports are organized into two different folder structures: 1) Agency Budget Preparation, and 2) Agency Budget Execution.

- The Commonwealth has a formal budget preparation process that is accomplished prior to the new biennium and is referred to as Budget Preparation. Therefore, there are specific reports developed for this process. The Agency Budget Preparation folders are labeled with each specific Biennium. These folders house the reports necessary for each Agency to produce their Biennial Operating and Capital Budget Request.
- Once a biennial budget is enacted through KY’s legislative process, there is an official appropriation and allotment process required for each fiscal year. This is referred to as Budget Execution. To support Budget Execution, there are unique budget actions and reports required for each FY, so there is an associated FY folder which contains those reports. These reports are used at the beginning of the FY to submit the original allotments, and they are also used throughout the FY to perform appropriation and/or allotment modifications.
Section 9.2 Biennial Budget Preparation Reports Overview

There are many reports available for the biennial budget prep process, and it may be hard to understand their purpose if you do not understand their relationship to one another.

- **A Reports** are referred to as the Baseline Reports and are associated with data entered on the A Forms in KBUD.
  - A1A2 Report is the summary report for baseline Source of Funds and Expenditures by Fund
  - A3 Expenditure Detail Report is the baseline expenditure report that provides detailed expenditures by object codes
  - A5 Personnel Summary Report is the baseline summary report for personnel totals and associated personnel costs by funds

- **B Reports** are referred to as the Additional Budget Request (ABR) Reports, which include both the defined calculations from the A Forms and any additional budget requests submitted on the B Forms in KBUD.
  - B1B2 Report is the Summary Report for ABR Source of Funds and Expenditures by Fund
  - B3 Expenditure Detail Report is the ABR expenditure report that provides detailed expenditures by object codes
  - B5 Personnel Summary Report is the ABR summary report for personnel totals and associated personnel costs by funds

- **C Reports** are referred to as the Combined Reports because they include the baseline totals and the defined calculations from the A Forms and the totals for the Additional Budget Requests from the B Forms. Maybe an easy way to think of this is like a math equation (A + B = C)
  - C1C2 Report is the summary rollup report for combined (Baseline & ABR) Source of Funds and Expenditures by Fund
  - C3 Expenditure Detail Report is the combined (Baseline & ABR) expenditure report that provides detailed expenditures by object codes
  - C5 Personnel Report is the combined (Baseline & ABR) summary report for personnel totals and associated personnel costs by funds

- The D Report is the Summary Report for all Restricted Funds (Ran at the Bill Level)
- The E Report is the Individual Restricted Fund Report (Ran at the Fund Level)

- The F Report is the Summary Report for all Federal Grants (Ran at the Bill Level)
- The G Report is the Individual Federal Grant Report (Ran at the Grant Level)
Another important consideration for budget preparation and submission is the Program Consolidation Levels, which is a hierarchical structure used to rollup up information into meaningful program levels.

### Program Consolidation Levels

<table>
<thead>
<tr>
<th>Level Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Commonwealth of Kentucky</td>
</tr>
<tr>
<td>2</td>
<td>Branch of Government</td>
</tr>
<tr>
<td>3</td>
<td>Cabinet</td>
</tr>
<tr>
<td>4</td>
<td>Combined Appropriations</td>
</tr>
<tr>
<td>5</td>
<td>Appropriations</td>
</tr>
<tr>
<td>6</td>
<td>Allotments</td>
</tr>
<tr>
<td>7</td>
<td>Sub-Programs</td>
</tr>
<tr>
<td>8</td>
<td>Funding Units</td>
</tr>
</tbody>
</table>

Here is an example of six different levels of consolidation. Biennial budget are required to be submitted at the Bill or Appropriation Unit Level. In this example below, the budget request would be submitted at the 552H_BILL level and would include the two programs under the bill level.

![Example of Program Consolidation Levels](image)

So if you were submitting a budget request for 552H_BILL, the actual report submission would involve submitting a full compliment of reports (A + B = C) for all three programs below, and the two lower levels should roll up to the BILL Level.

![Example of Program Consolidation Levels](image)
Section 9.3 Accessing EBI 4.1

- There are two ways to access the login webpage to EBI 4.1 which contains KBUD reports:
  1. Either click on the Report link located in the KBUD application to access the webpage, or open your web browser and enter the direct link to EBI 4.1 and paste it into the URL: https://ebi41.ky.gov/BOE/BI/logonNoSso.jsp
  2. Enter your eMARS User ID in the User Name textbox and your password
  3. Click on the Log On button

- The Home tab is the entry point into the EBI application. Once in the application, navigate to the KBUD 1820 Agency Budget Preparation folders which contain all the reports necessary for your budget submission.
  1. Click the Documents tab
  2. Click on the Folders bar at the bottom of the page to access the Public Folders
  3. Expand all the Public Folders
  4. Open the 18-20 Biennium folder under the Agency Budget Preparation folder. The available reports will appear on the right side of the web page
Section 9.4 Running Reports

- The easiest method to open a report is to double click on the title of the report.

- Most, if not all reports, require some type of parameter or variable to run the query. If the User Prompt Input textbox is not showing, click on the Question Mark Icon to display the User Prompt Input textbox.
If the Run icon is not enabled (greyed out), enter a value in the parameter/variable User Prompt Input textbox, and click out of the textbox. The Run icon should now be enabled.

The User Prompt Input textbox will accept any kind of parameter/variable (good or bad), so the Run icon being enabled is not an indication of whether the parameter/variable will work with the query. If you run the query and receive the error below, you have either entered a bad value and therefore no records were returned, or you entered a good value, and there were no records that matched your value. The best course of action is to redefine your query parameter by using the Advanced Search feature.
To use the Advanced Search Feature, follow these steps:
1. Click the Advanced icon
2. Enter a value in the Search box, using a wildcard may be helpful. In this case, I used 728* as the program code
3. Click the binoculars icon to perform your wildcard search
4. Select the best value from list returned
5. Click the Right arrow key to move the Record over to the selection box
6. Click the OK button to close the Search box and the selected value will be returned
7. Click the Run icon to run the report with new parameter/variable value

EBI also has a feature to allow multiple parameters/variables in a single User Prompt Input textbox. The multiple values need to be separated by semi-colons (Example: 728A_PG;728B_PG). This will run the report separately for both inputs. You can navigate to the second report by clicking on the page advance at the bottom right side of the screen.
Section 9.5  Printing Reports

- If you need to print a paper copy of the report, EBI cannot print to a local or network printer. To print a paper copy, use the Export tool and/or the Print feature to export the report to PDF. Once is created as a PDF document, open up Adobe Reader and use the print feature within the application to print to a local or network printer.
Internet Browser Requirements

The following is a list of supported web browsers that are compatible with the current version of KBUD.

- Microsoft Internet Explorer 9.0 (for Windows 7)
- Microsoft Internet Explorer 10.0 (for Windows 7)
- Microsoft Internet Explorer 11.0 (for Windows 7)
- Microsoft Internet Explorer 10.0 (for Windows 8 and 8.1; Desktop mode only)
- Microsoft Internet Explorer 11.0 (for Windows 8 and 8.1; Desktop mode only)
- Google Chrome Version 59
- Mozilla Firefox ESR 24

To check the Microsoft Internet Explorer version, click the Tools button and select About Internet Explorer.
To check the Mozilla Firefox version, click on Help and select About Mozilla Firefox.
Pop-Up Blocker

Pop-up blocker must be disabled in order for the web page to function properly. To disable the pop-up blocker in Internet Explorer, click the Tools button and select Internet options. Select the Privacy tab and unselect Turn on Pop-up Blocker.

To disable the pop-up blocker in Mozilla Firefox, select Tools/Options/Content. Uncheck the Block pop-up windows box and select the <OK> button.
Capability View

Capability View settings must be turned off or after a user logs into KBUD, the next screen that pops up will be blank. To turn off compatibility view for KBUD, click on the Tools menu and choose Compatibility View settings.

Ensure that KBUD link or the ky.gov extension is not in the “Websites you’ve added to Compatibility View” textbox and ensure the two checkboxes are unchecked.
KBUD uses windows to display menu options. In order to fully display the complete list of menu options within a window, users may need to change the security setting to allow script-initiated windows without size or position constraints. Not all users may have access to make these changes. If your agency does not allow changes to your internet options, you will need to contact your Desktop Support to request that these changes be made. The following instructions are written for Internet Explorer 11.

Open up Internet Explorer and click on Tools> Internet Options. Click on the Security tab. Click on the Local intranet icon. Click on the Custom level button.

Scroll to the Miscellaneous section. Select the Enable button for the “Allow script-initiated windows without size or position constraints.” Once you have changed this setting, select the <OK> button, and you will be returned to the Internet Options page. Select the <OK> button to close the Internet Options window.
Login

Open your web browser. In the URL field, enter the web address for KBUD: http://kbud.ky.gov. To add this URL to your favorites, go to Favorites/Add to Favorites.

This will take you to the KBUD login screen as shown below:
In the User Name field, enter your User ID which is your Employee ID (eMARS ID), or for University users, enter your assigned User ID (example: UK1). Tab to the Password field and enter your password. Select the <Login> button.

**Password Criteria**

Appropriate password security is very important. Having a password that is unique and not easily guessed is the best way to ensure the secrecy of your password. The following are the guidelines for KBUD passwords:

- Passwords will expire every 90 days
- Passwords must be at least 7 characters in length
- Passwords must contain an Upper Case Character, Lower Case Character, a Number and a Special character
- Passwords cannot be reused with a 24 month period
- Users will be given 3 grace logins to change the password before the User ID is revoked and the user will not be allowed to login
- If your User ID is locked you will need to contact the KBUD Administrators (KBUDAdministrator@ky.gov)

**Change Password**

**Password Has Expired**

When your password has expired, the following screen will be displayed. Enter your current password in the Password field. In the New Password field a new password will need to be created using the criteria above. Repeat the new password in the Verify Password field and select the <Change Password> button. **Do not select the <Cancel> button as this will lock you out of the system.**

If your password is successfully changed, you will see the following message:
Change Password Before It Expires

Passwords will expire every 90 days. When your password is getting ready to expire you will receive the following message:

![Login Warning Message]

To change your password before it has expired, select the “Edit Password” link from the Navigation bar.

Enter your current password in the Password field. In the New Password field, a new password will need to be created using the password criteria above. Repeat the new password in the Verify Password field and select the <Save> button.

Forgotten Password or Password Reset

If you have forgotten your password or need your password reset, from the KBUD login screen select the “Forgot your password?” link. **NOTE: This self-reset will only work if the user has not exceeded the three grace logins. If the user does exceed them, the account is locked and can only be unlocked by the KBUD administrator.**
The KBUD login screen will take you to a password reset screen. You will need to enter your User ID.

The KBUD system will automatically generate a new password and send it to your email address that is stored within KBUD.

If you are still having difficulty with your password or you do not receive the email resetting your password, contact the KBUD Administrators (KBUDAdministrator@ky.gov).
Preferences

The “Preferences” feature allows you to customize the KBUD application. “Preferences” can be accessed from the Navigation bar.

The first tab – Styles will allow you to change the appearance of KBUD (default and simple schemes).

The second tab – Bookmarks will allow you to create easy access shortcuts to application pages within the KBUD application. You can use the Rank and Label functions to name the shortcut and to order them in a preferred order.
The third tab – Usability Settings allows you to set certain options within the application. Certain settings on this page have already been set by the KBUD Administrators for you.

- **Expert User** – allows you to move from one data entry field to another data entry field by using the tab key. (This option has already been selected for you.)
- **Auto Tab** – will automatically tab to the next data entry field when the current data entry field is full. For example, if a data entry field will hold 9 characters and you enter “Halloween,” as soon as you complete entering the word, the cursor will automatically move to the next data entry field without using the tab key.
- **Expand Section** – will expand all sections on a screen when the screen is first displayed.
- **StartPage** – will determine what the first screen will be when you login to the application. (This option has already been selected for you.)