

# 2022-2024 KBUD Budget Preparation

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# *Office of State Budget Director*

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**Commonwealth of Kentucky**

**KBUD 2022-2024 Budget Preparation**

**Version 1.0**

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## Table of Contents

	<u>PAGE</u>
<b>Section 1 Introduction to KBUD .....</b>	<b>1</b>
Section 1.1 Benefits of KBUD.....	1
Section 1.2 KBUD Setup Summary.....	2
<b>Section 2 Baseline Budget Request.....</b>	<b>3</b>
Section 2.1 Budget Form Overview.....	3
Section 2.2 Creating a Baseline Budget Request.....	5
Section 2.2.1 Assumptions, Conditions, and Directions .....	5
Section 2.2.2 Process Overview .....	6
Section 2.2.3 Login to KBUD & Navigate to the 2224_A2-A3-A4-A5 Baseline Form.....	7
Section 2.2.4 Creating the Baseline Budget Request Form .....	10
Section 2.2.5 Entering Budget Data in the 2224_A2-A3-A4-A5 Form .....	12
Section 2.2.6 Login to KBUD Reports (EBI) to Access Baseline Reports.....	22
<b>Section 3 Restricted Fund Form .....</b>	<b>33</b>
Section 3.1 Budget Form Overview.....	33
Section 3.2 Creating a Restricted Fund Budget Request.....	35
Section 3.2.1 Process Overview .....	35
Section 3.2.2 Login to KBUD & Navigate to Restricted Fund Maintenance Table .....	36
Section 3.2.3 Navigate to the 2224_E_FUND-RECEIPTS Form.....	39
Section 3.2.4 Creating the E Restricted Funds & Receipts Budget Request Form.....	42
Section 3.2.5 Entering Budget Data in the 2224_E_FUND-RECEIPTS Form .....	44
Section 3.2.6 Login to KBUD Reports (EBI) to Access Restricted Fund Reports .....	46
<b>Section 4 Federal Grant Form .....</b>	<b>55</b>
Section 4.1 Budget Form Overview.....	55
Section 4.2 Creating a Federal Grant Budget Request .....	57
Section 4.2.1 Process Overview .....	57
Section 4.2.2 Login to KBUD & Navigate to the Grant Maintenance Table .....	58
Section 4.2.3 Navigate to the 2224_G Form .....	62
Section 4.2.4 Creating the G Federal Assistance Budget Request Form .....	65
Section 4.2.5 Entering Budget Data in the 2224_G Form .....	67
Section 4.2.6 Login to KBUD Reports (EBI) to Access Federal Grant Reports .....	69
<b>Section 5 Additional Budget Request.....</b>	<b>74</b>
Section 5.1 Budget Form Overview.....	74
Section 5.2 Creating an Additional Budget Request (ABR) .....	77
Section 5.2.1 Process Overview .....	77
Section 5.2.2 Login to KBUD & Navigate to ABR Maintenance Table.....	78
Section 5.2.3 Navigate to the 2224_B2-B3-B4-B5 Form .....	81
Section 5.2.4 Creating the Additional Budget Request Form .....	84
Section 5.2.5 Entering Budget Data in the 2224_B2-B3-B4-B5 Form .....	86
Section 5.2.6 Login to KBUD Reports (EBI) to Access ABR Reports .....	91



<b>Section 6</b>	<b>Capital Budget Request .....</b>	<b>96</b>
Section 6.1	Budget Form Overview .....	96
Section 6.2	Creating a Capital Budget Request .....	99
Section 6.2.1	Process Overview .....	99
Section 6.2.2	Login to KBUD & Navigate to Project Maintenance Table .....	100
Section 6.2.3	Navigate to the 2224_CAPITAL_FUND Form .....	104
Section 6.2.4	Creating the Capital Request by Fund Source Form .....	107
Section 6.2.5	Entering Budget Data in the 2224_CAPITAL_FUND Form.....	109
Section 6.2.6	Creating & Entering Budget Data in 2224_CAPITAL_EXPEND Form....	110
Section 6.2.7	Creating & Entering Budget Data in 2224_CAP_IMPONOPBUD Form .	111
Section 6.2.8	Login to KBUD Reports (EBI) to Access Capital Reports .....	112
<b>Section 7</b>	<b>Off Budget Fund Form .....</b>	<b>118</b>
Section 7.1	Budget Form Overview .....	118
Section 7.2	Creating an Off Budget Fund Budget Request .....	120
Section 7.2.1	Process Overview .....	120
Section 7.2.2	Login to KBUD & Navigate to Off Budget Maintenance Table .....	121
Section 7.2.3	Navigate to the 2224_OFFBUD_FUND Form.....	123
Section 7.2.4	Creating the Off Budget Fund Form .....	126
Section 7.2.5	Entering Budget Data in the 2224_OFFBUD_FUND Form.....	128
Section 7.2.6	Login to KBUD Reports (EBI) to Access Off Budget Fund Reports .....	130
<b>Section 8</b>	<b>History Changes .....</b>	<b>134</b>
Section 8.1	History Change Overview .....	134
Section 8.1.1	Process Overview .....	136
Section 8.2	Login to KBUD Reports (EBI) and Run Baseline Reports.....	137
<b>Section 9</b>	<b>KBUD Reports.....</b>	<b>144</b>
Section 9.1	Reports Overview .....	144
Section 9.2	Biennial Budget Preparation Reports Overview.....	146
Section 9.3	Accessing EBI .....	148
Section 9.4	Running Reports.....	150
Section 9.5	Printing Reports.....	153





# Section 1 Introduction to KBUD

The Kentucky Budgeting (KBUD) system will be used to develop the 2022-2024 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 2022-2024 Branch Budget Request Manual (Budget Instructions). It is essential that agencies read and understand the 2022-2024 Budget Instructions in order to complete and submit their biennial budget request accurately, on-time, and in the correct format. The 2022-2024 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 also known as 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 an user to create an agency budget submission. **For technical help with KBUD, you can contact the KBUD Administrator at [KBUDAdministrator@KY.GOV](mailto:KBUDAdministrator@KY.GOV).**

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

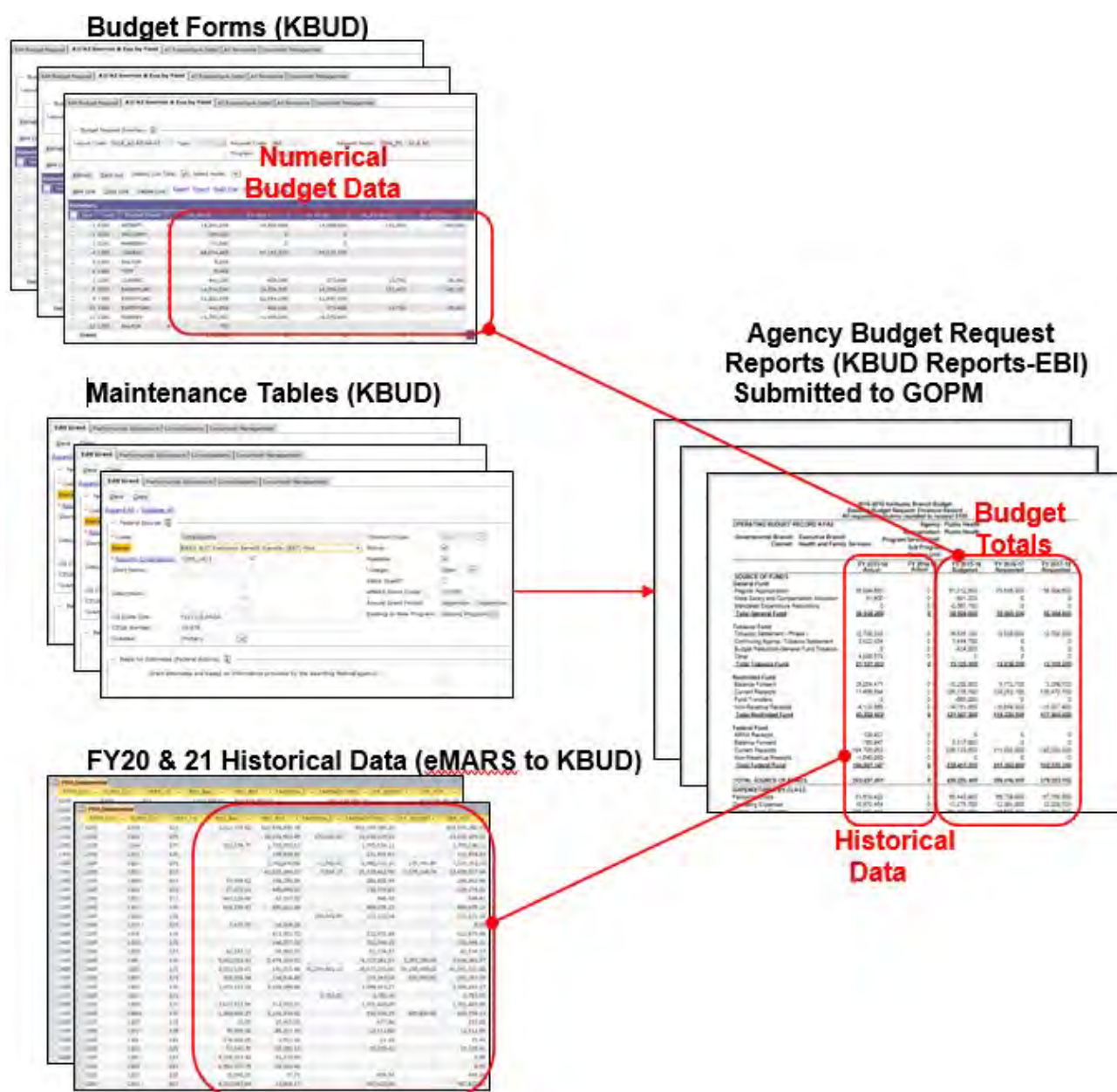
- 1) KBUD application has built-in forms and tables for users to enter the budget data information necessary to create the KBUD reports. The link to the application is <https://kbud.ky.gov/>. Each user requires a separate KBUD account to utilize the application. Contact the KBUD Administrator at [KBUDAdministrator@KY.GOV](mailto:KBUDAdministrator@KY.GOV) 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://ebi42.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](mailto:KBUDAdministrator@KY.GOV) to request access instructions.

NOTE: Users can access both applications through compatible Web browsers (Microsoft's Edge, Google Chrome, or Mozilla Firefox). Only certain versions of these browsers will work with KBUD or EBI.

## 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 GPM. 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 maintenance tables and the FY20/FY21 historical data loaded into KBUD from eMARS are also used to produce the budget request reports.





## Baseline Budget Request

The 2224\_A2-A3-A4-A5 Baseline Budget Request form is the primary form used to produce your agency's 2224 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 2224\_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).

### 2224 Baseline Budget Request Form

<input type="checkbox"/>	Code	Name	Layout Type	
<input type="checkbox"/>	2224 A2-A3-A4-A5	A2/A3/A4/A5 Baseline Budget Request	Generic	<a href="#">Select</a>

The 2224\_A2-A3-A4-A5 Baseline Budget Request form contains multiple tabs to perform different functions. For example, the 2224\_A2-A3-A4-A5 form contains separate tabs to record the various components of your baseline budget request data:

- A2/A3 Sources & Exp by Funds
- A3 Expenditure Detail
- A5 Personnel

### 2224\_A2-A3-A4-A5 Form with Multiple Tabs

The screenshot displays the 'Edit Budget Request' form. At the top, there are buttons for 'Save', 'Save & Close', and 'Cancel'. Below these, a breadcrumb trail shows the path: Program: 5000\_PG | Request Code: 36338 | Request Name: Secretary | Layout Code: 2224 A2-A3-A4-A5 | Layout Name: A2/A3/A4/A5 Baseline Budget Request | Stage: 1-Agency Request.

The main content area features several tabs: 'Budget Request', 'A2/A3 Sources & Exp by Fund (39)', 'A3 Expenditure Detail (40)', and 'A5 Personnel (7)'. Each tab has a 'Total Cost' field. The 'Budget Request' tab is active, showing a 'Current Rank: 0' and a 'Budget Request Total: 60,831,266.07'.

Below the tabs, there are sections for 'Budget Request Details', 'Budget Request Information', 'COA Elements', and 'Reason For Change'. The 'Budget Request Details' section includes fields for 'Request Code' (36338), 'Name' (Secretary), and 'Stage' (1-Agency Request). The 'Budget Request Information' section includes a 'Legal Authority Citation' field with the value 'KRS 15A'. The 'COA Elements' section includes a 'Program' field with the value '5000\_PG'. The 'Reason For Change' section includes a 'Reason Description' field.

## **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 2022-2024 Budget Instructions.

### **Section 2.2.1      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 2022-2024 baseline budget in KBUD:

- The user should review and understand the LRC's 2022-2024 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 2224\_A2-A3-A4-A5 Baseline Budget Request form. Defined calculations comprise of a number of required cost factors, such as retirement rates.
- 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](mailto: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](mailto: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](mailto:KBUDAdministrator@ky.gov).

### Section 2.2.2 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:

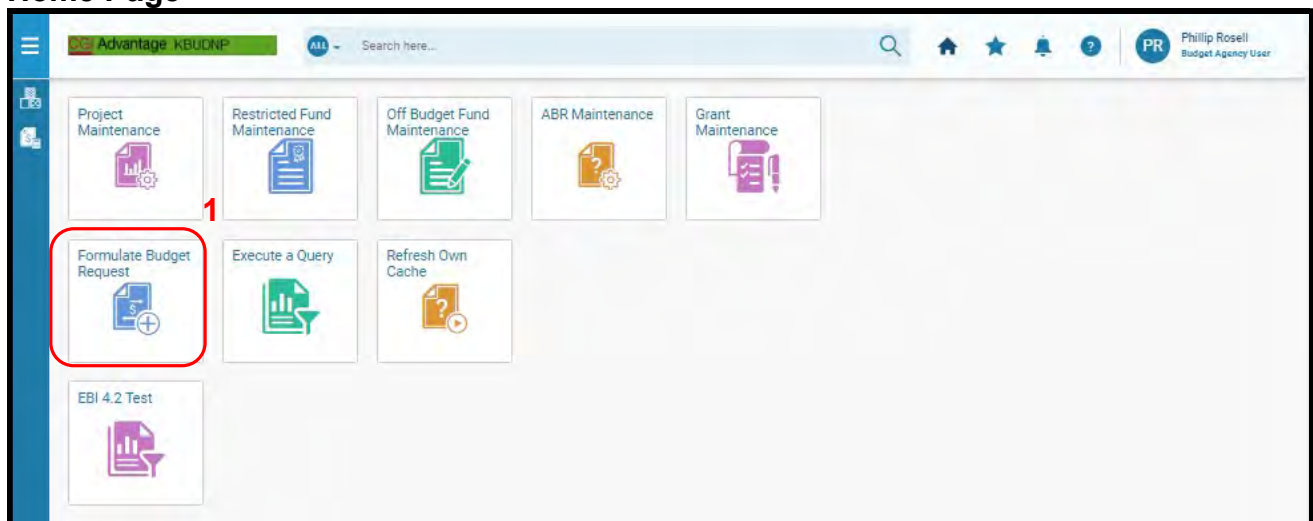
- 1) Login to KBUD and navigate to the Formulate Budget Request Page to choose the 2224\_A2-A3-A4-A5 Baseline Budget Request form
- 2) Create an instance of the 2224\_A2-A3-A4-A5 Baseline Budget Request form for each agency program
- 3) Manually enter or import the appropriate budget lines (data) into the appropriate form's tabs for each fund type and budget object combination
  - A2/A3/A4/A5 Baseline Budget Request Form Tabs
    - **A2/A3 Sources & Exp by Fund**
    - **A3 Expenditure Detail**
    - **A5 Personnel**
- 4) Login to KBUD Reports (EBI) and navigate to the 22-24 Biennium folder to run and/or print the necessary budget request reports
  - 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 the KBUD forms
    - 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
  - 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 2.2.3 Login to KBUD and Navigate to the 2224\_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.
  1. From the Home page, you can navigate to the KBUD forms by clicking the Formulate Budget Request tile on the home page. The Budget Layout Selection page will appear.

#### Home Page





## Baseline Budget Request

- 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 2224\_A2-A3-A4-A5 form by clicking on the corresponding Select button. The Select Budget Request page will appear.

### Budget Layout Selection Page

Grid Actions					
1 - 20 of 25 Records			View per Page - 20 50 100 1000		
			Page 1 of 2		
	Code	Name			
<input type="checkbox"/>	2224 A2-A3-A4-A5	A2/A3/A4/A5 Baseline Budget Request	Select		
<input type="checkbox"/>	2224 B2-B3-B4-B5	B2/B3/B4/B5 Additional Budget Request	Select		
<input type="checkbox"/>	2224 E FUND-RECEIPTS	E Restricted Funds & Receipts Form	Select		
<input type="checkbox"/>	2224 G	G Federal Assistance Form	Select		
<input type="checkbox"/>	2224 OFFBUD FUND	Off Budget Funds	Select		
<input type="checkbox"/>	2224 CAPITAL FUND	Capital Request by Fund Source	Select		
<input type="checkbox"/>	2224 CAPITAL EXPEND	Capital Request Expenditures	Select		
<input type="checkbox"/>	2224 CAP IMPONOPBUD	Capital Request – Impact on Operating Budget	Select		

- The Select Budget Request page will show all the instances of this specific form (2224\_A2-A3-A4-A5) you have created.

### Select Budget Request Page (2224\_A2-A3-A4-A5 Form)

Grid Actions					
1 - 16 of 16 Records			View per Page - 20 50 100 1000		
			Page 1 of 1		
	Request Code	Name	Program	Stage	Attachments
<input type="checkbox"/>	36338	Secretary	5000_PG	1-Agency Request	...
<input type="checkbox"/>	36339	Medical Exam	500B_PG	1-Agency Request	...
<input type="checkbox"/>	36340	Parole Board	500C_PG	1-Agency Request	...
<input type="checkbox"/>	36341	Criminal Justice Council	500D_PG	1-Agency Request	...
<input type="checkbox"/>	36342	Grants	500E_PG	1-Agency Request	...

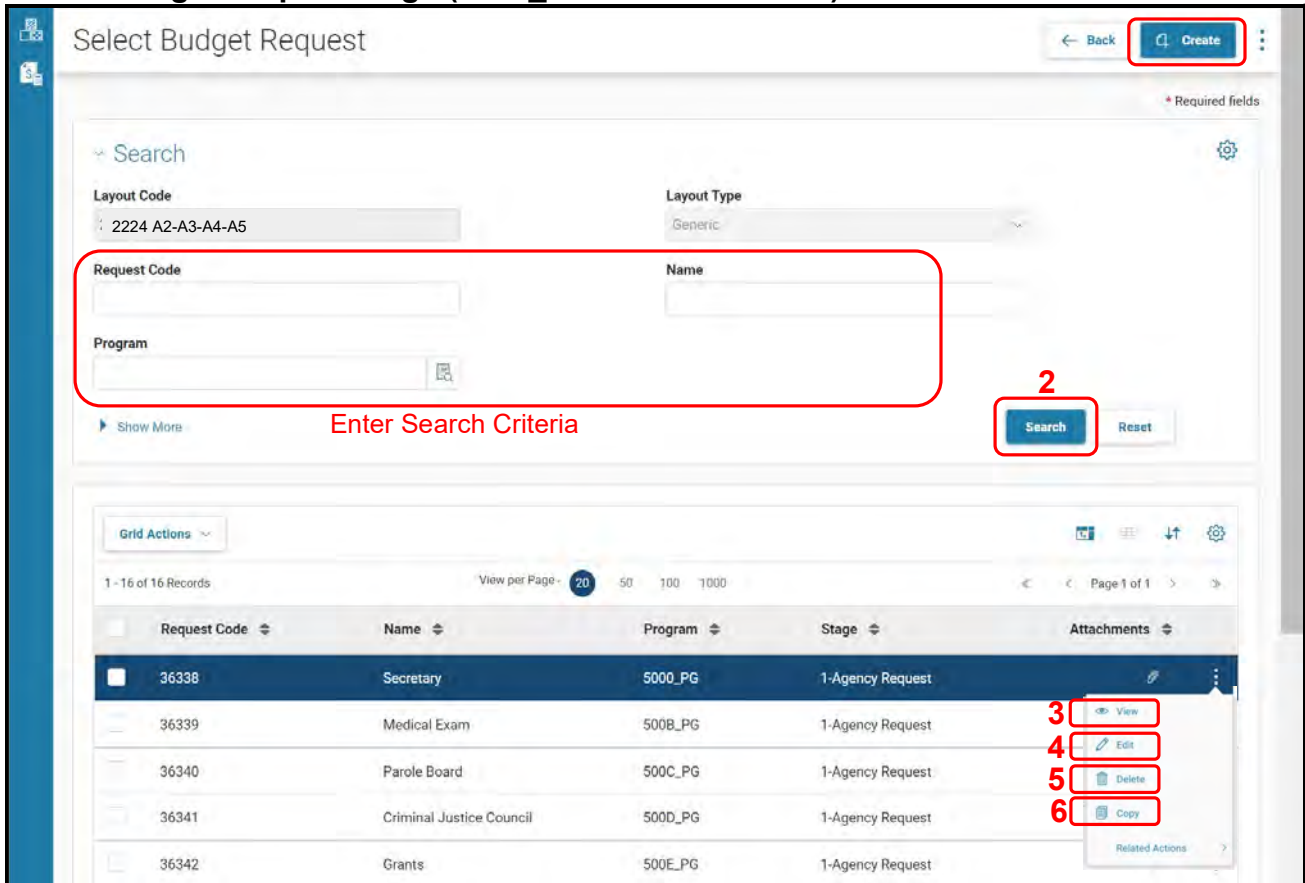
Instances



From the Select Budget Request page, you can do all of the following functions:

1. Use the Create button to create a new instance of this specific budget form
2. Use the Search button to search for previous created forms
3. Use the View feature to only view (no editing) an existing instance of this specific form
4. Use the Edit feature to edit an existing instance of this specific form
5. Use the Delete feature to delete an existing instance of this specific form
  - (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)
6. Use the Copy feature to copy an existing instance of this specific form

### Select Budget Request Page (2224\_A2-A3-A4-A5 Form)



The screenshot shows the 'Select Budget Request' page. At the top right, there is a 'Back' button and a 'Create' button (callout 1). Below this is a search section with a 'Search' button (callout 2) and a 'Reset' button. The search criteria section includes fields for 'Layout Code' (set to '2224 A2-A3-A4-A5'), 'Layout Type' (set to 'Generic'), 'Request Code', 'Name', and 'Program'. A red box highlights the search criteria fields with the text 'Enter Search Criteria'. Below the search section is a table with 16 records. The table has columns for 'Request Code', 'Name', 'Program', 'Stage', and 'Attachments'. The first record is highlighted. To the right of the table, there is a 'Grid Actions' menu with options: 'View' (callout 3), 'Edit' (callout 4), 'Delete' (callout 5), and 'Copy' (callout 6).

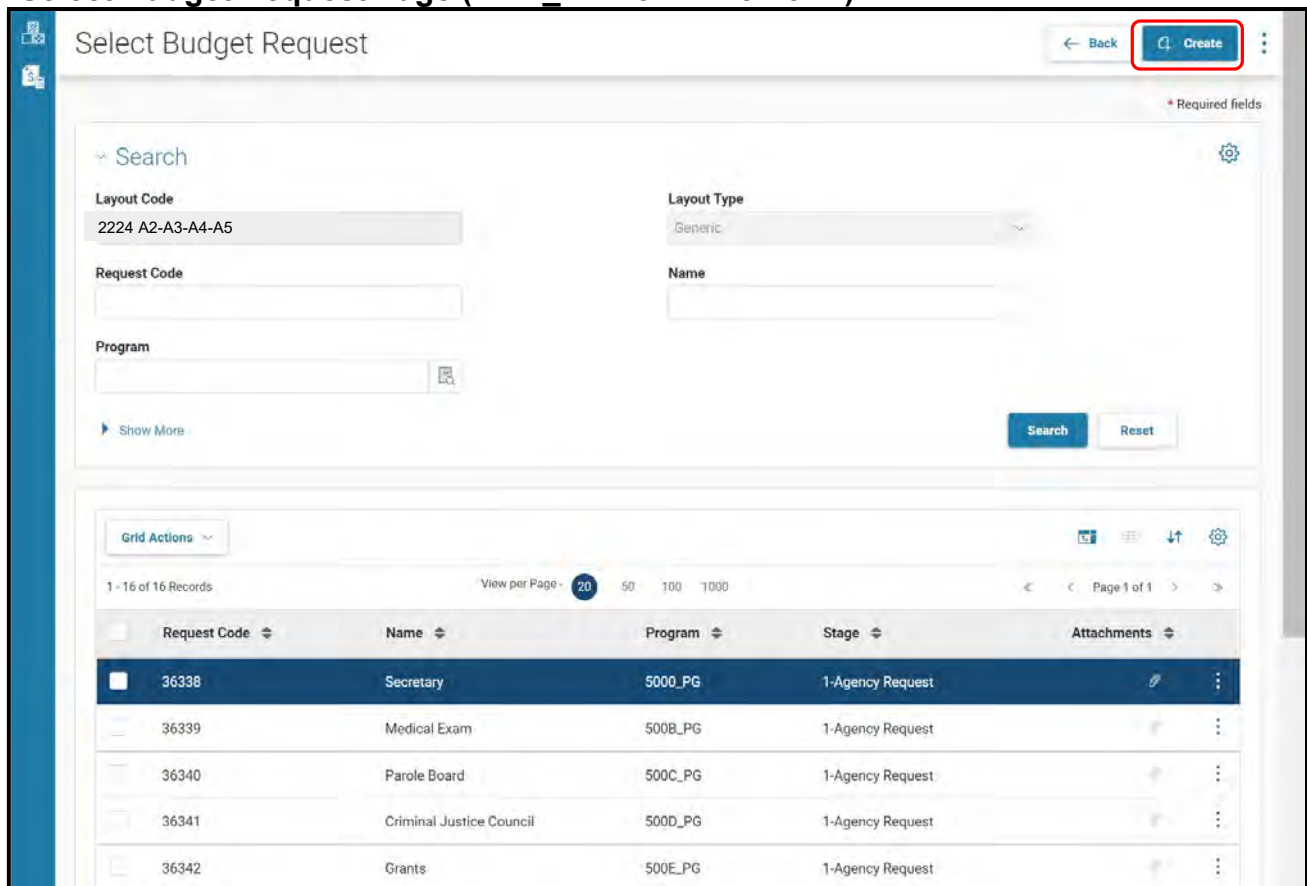
Request Code	Name	Program	Stage	Attachments
36338	Secretary	5000_PG	1-Agency Request	
36339	Medical Exam	500B_PG	1-Agency Request	
36340	Parole Board	500C_PG	1-Agency Request	
36341	Criminal Justice Council	500D_PG	1-Agency Request	
36342	Grants	500E_PG	1-Agency Request	

## 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 2224\_A2-A3-A4-A5 form for program 728A\_PG, General Health Support.

- From the Select Budget Request page, click the Create button. The Create Budget Request page will appear and allow you to create a new instance of the 2224\_A2-A3-A4-A5 form.

### Select Budget Request Page (2224\_A2-A3-A4-A5 Form)



Select Budget Request

Back Create

Required fields

Search

Layout Code  
2224 A2-A3-A4-A5

Layout Type  
Generic

Request Code

Name

Program

Show More

Search Reset

Grid Actions

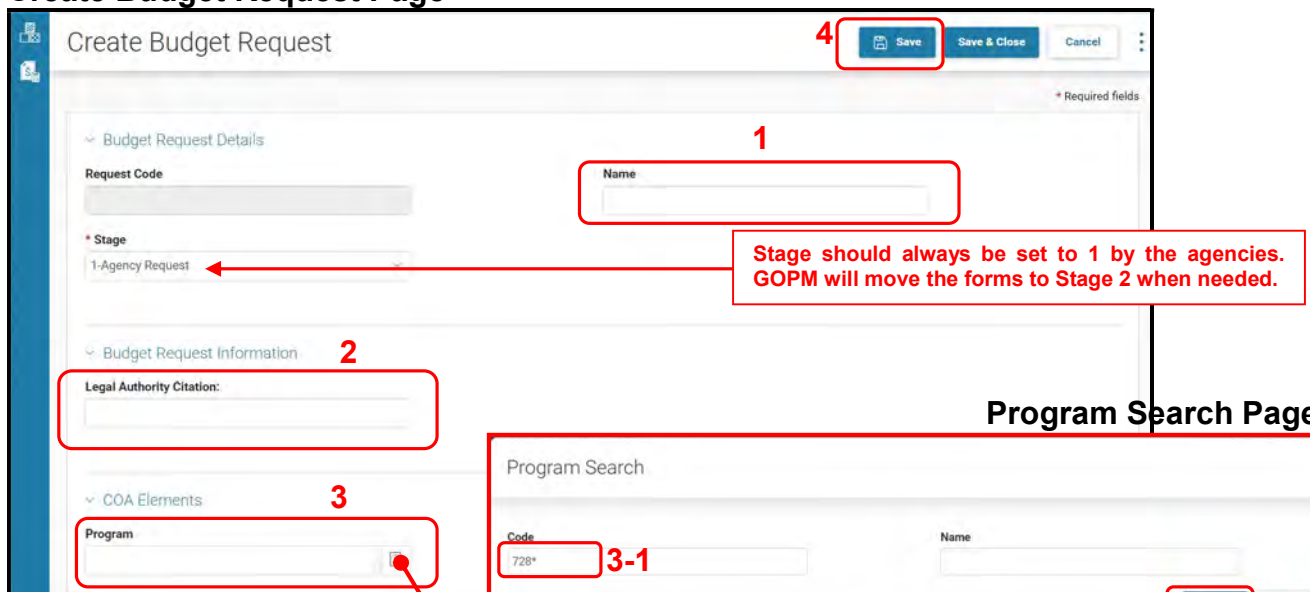
1 - 16 of 16 Records View per Page 20 50 100 1000 Page 1 of 1

Request Code	Name	Program	Stage	Attachments
36338	Secretary	5000_PG	1-Agency Request	
36339	Medical Exam	500B_PG	1-Agency Request	
36340	Parole Board	500C_PG	1-Agency Request	
36341	Criminal Justice Council	500D_PG	1-Agency Request	
36342	Grants	500E_PG	1-Agency Request	

From the Create Budget Request page, you will need to complete these 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 code textbox, ex: 728A\_PG (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 Search icon to pull up a Program Search page, 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 record for the appropriate program
  - 3-4) Click the OK button
4. Click the Save button, and the new form with all its appropriate tabs will be created

### Create Budget Request Page

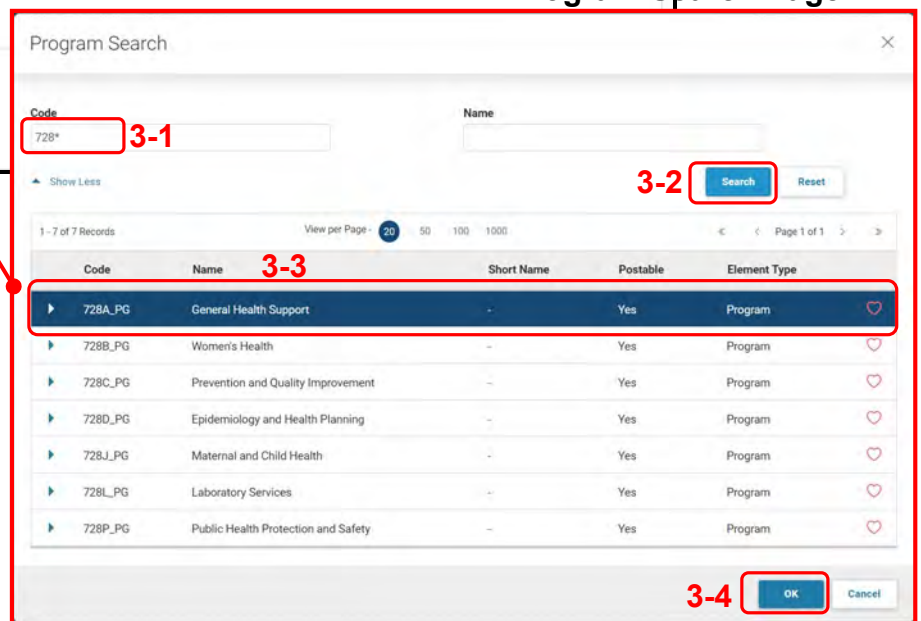


The screenshot shows the 'Create Budget Request' form. Annotations include:

- 1**: Points to the 'Name' text box under 'Request Code'.
- 2**: Points to the 'Legal Authority Citation' text box under 'Budget Request Information'.
- 3**: Points to the 'Program' dropdown menu under 'COA Elements'.
- 4**: Points to the 'Save' button at the top right.

A red callout box states: "Stage should always be set to 1 by the agencies. GPM will move the forms to Stage 2 when needed." with an arrow pointing to the '1-Agency Request' dropdown.

### Program Search Page



The screenshot shows the 'Program Search' modal. Annotations include:

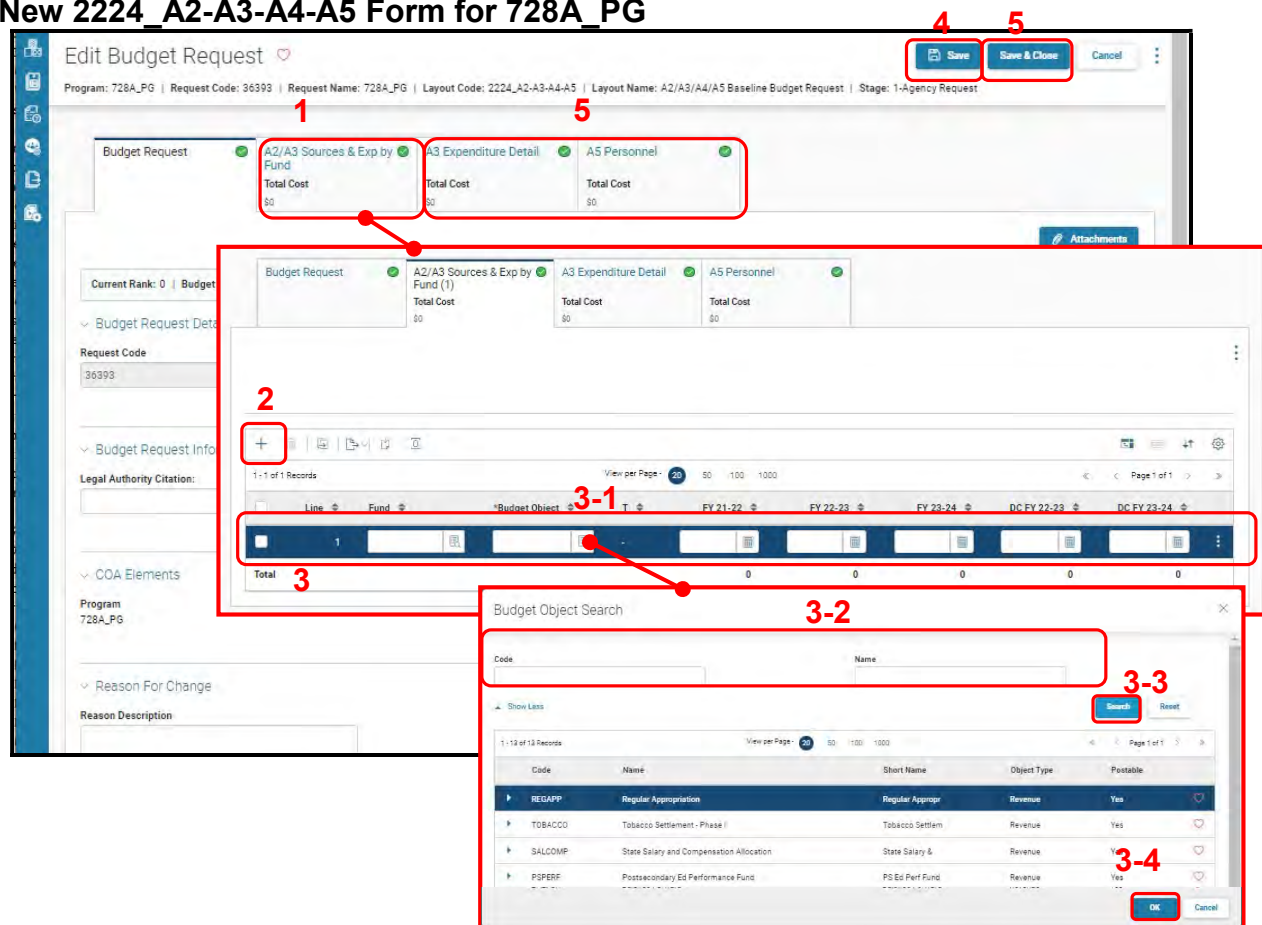
- 3-1**: Points to the 'Code' text box containing '728\*'.
- 3-2**: Points to the 'Search' button.
- 3-3**: Points to the first row of the results table, '728A\_PG General Health Support'.
- 3-4**: Points to the 'OK' button at the bottom right.

Code	Name	Short Name	Postable	Element Type
728A_PG	General Health Support	-	Yes	Program
728B_PG	Women's Health	-	Yes	Program
728C_PG	Prevention and Quality Improvement	-	Yes	Program
728D_PG	Epidemiology and Health Planning	-	Yes	Program
728J_PG	Maternal and Child Health	-	Yes	Program
728L_PG	Laboratory Services	-	Yes	Program
728P_PG	Public Health Protection and Safety	-	Yes	Program

## Section 2.2.5 Entering Budget Data in the 2224\_A2-A3-A4-A5 Form

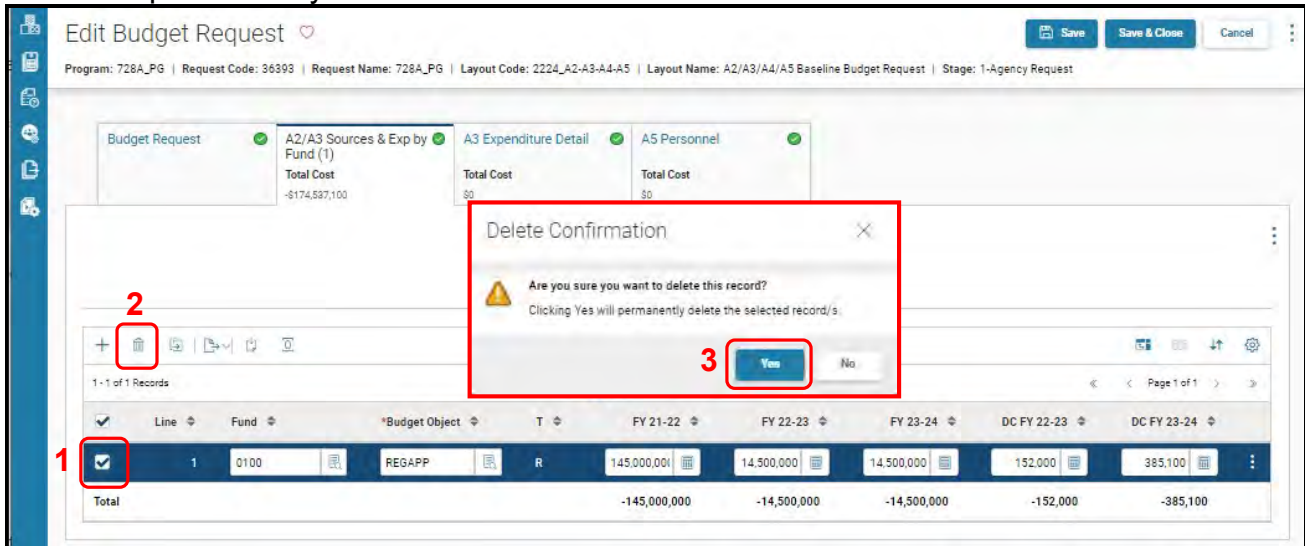
- Once the new form is created, you will be able to access all the necessary tabs within the form. You can follow these steps to **manually** add line-by-line information to each tab.
  - Click on the A2/A3 Sources & Exp by Fund tab (NOTE: You can now add your baseline and defined calculation budget lines, which consist of Sources of Funds & Expenditures by Fund)
  - Click the Plus sign + 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 2022-2024 Budget Instructions)
  - 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, 2224 KBUD Budget Objects.xlsx). To use the search feature for the Fund or the Budget Object cells, follow these steps:
    - 3-1) Click on the Search icon for the Budget Object
    - 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
    - 3-4) Click on and highlight the desired code, and click the OK button
  - Once you have finished entering all your budget lines for this tab, click the Save button
  - Click one of the next tabs to add more budget lines or click the Save & Close button to exit the form

### New 2224\_A2-A3-A4-A5 Form for 728A\_PG



The screenshot shows the 'Edit Budget Request' form for program 728A\_PG. The form has several tabs: 'Budget Request', 'A2/A3 Sources & Exp by Fund', 'A3 Expenditure Detail', and 'A5 Personnel'. The 'A2/A3 Sources & Exp by Fund' tab is selected, showing a table with columns for 'Line', 'Fund', 'Budget Object', and fiscal years (FY 21-22, FY 22-23, FY 23-24, DC FY 22-23, DC FY 23-24). A red box labeled '2' highlights the '+' button to add a new line. A red box labeled '3-1' highlights the search icon for the Budget Object column. A red box labeled '3-2' highlights the 'Budget Object Search' pop-up window. A red box labeled '3-3' highlights the 'Search' button in the pop-up. A red box labeled '3-4' highlights the 'OK' button in the pop-up. A red box labeled '4' highlights the 'Save' button at the top right. A red box labeled '5' highlights the 'Save & Close' button at the top right.

- KBUD also has the ability to import an Excel spreadsheet 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:
  - Click on the checkbox next to the budget line needing to be deleted
  - Click the Delete icon, and KBUD will confirm the deletion.
  - Click the Yes button and KBUD will confirm the Action was successful and permanently delete the line

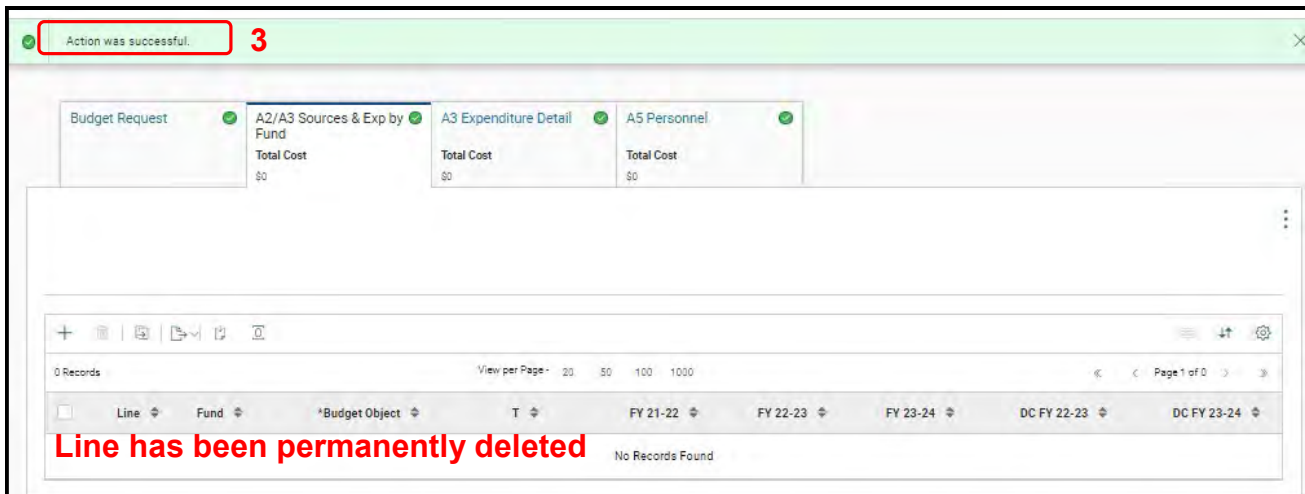


1

2

3

Line	Fund	*Budget Object	T	FY 21-22	FY 22-23	FY 23-24	DC FY 22-23	DC FY 23-24
1	0100	REGAPP	R	145,000,000	14,500,000	14,500,000	152,000	385,100
Total				-145,000,000	-14,500,000	-14,500,000	-152,000	-385,100



3

Action was successful.

Line has been permanently deleted

No Records Found



- 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:**

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.

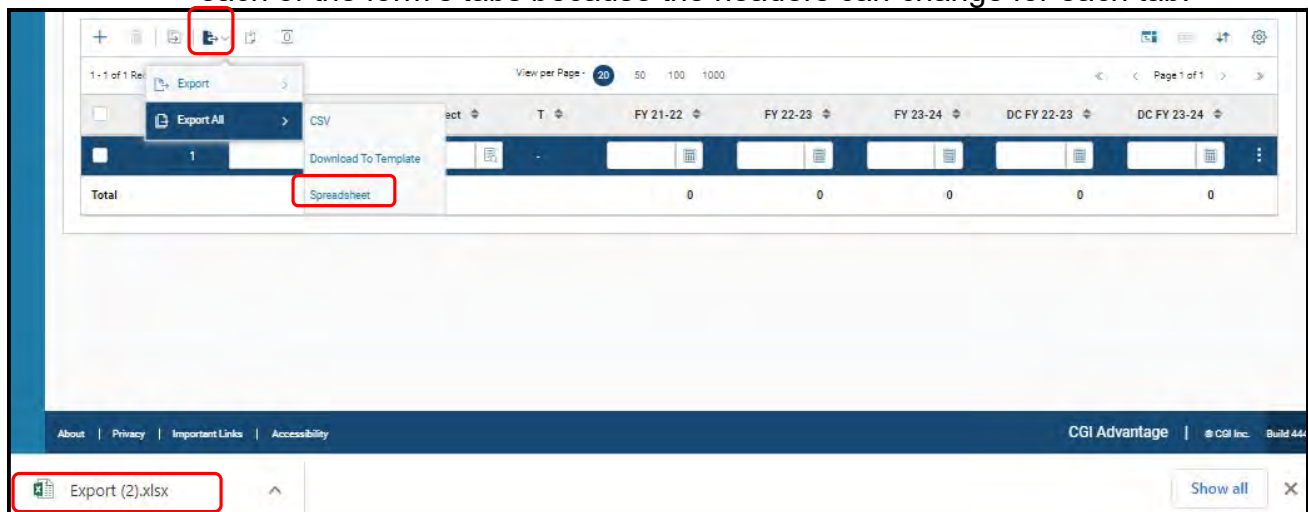
### Excel file (all lines and columns formatted as text)

	A	B	C	D	E	F	G	H	I
1	Line	Fund	Budget Object	T	FY 21-22	FY 22-23	FY 23-24	DC FY 22-23	DC FY 23-24
2	1	0100	REGAPP		2,439,600	2,443,100	2,439,600	132,000	164,800
3		0100	REGAPP		0	192,300	209,600	0	0
4		0100	REGAPP		0	-121,900	0	0	0
5		1300	BALFOR		309,800	174,200	135,600		

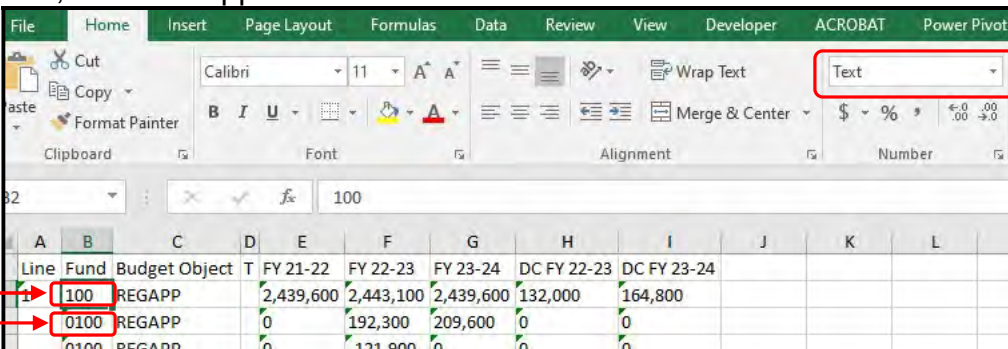
### 2224 A2-A3-A4-A5 Form - A2/A3 Sources & Exp by Fund Headers

Line	Fund	*Budget Object	T	FY 21-22	FY 22-23	FY 23-24	DC FY 22-23	DC FY 23-24
No Records Found								

- To use the Export feature, navigate to the desired tab and add a single blank line. Click on the Export icon. Choose Export All and Spreadsheet. A link to the Export file will appear at the bottom left of the screen. Click on it to open the 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.



- 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.



**Incorrect Format** → 100

**Correct Format** → 0100

Line	Fund	Budget Object	FY 21-22	FY 22-23	FY 23-24	DC FY 22-23	DC FY 23-24
1	100	REGAPP	2,439,600	2,443,100	2,439,600	132,000	164,800
	0100	REGAPP	0	192,300	209,600	0	0
	0100	REGAPP	0	121,900	0	0	0

- Utilize numerical data for the five budget data columns and ensure those cells are formatted in Excel as 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 2022-2024 Budget Instructions request the values be rounded).
- Utilize only valid KBUD fund types and budget objects codes 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 2022-2024 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, 2224 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)
- Special Appropriations – General Fund only

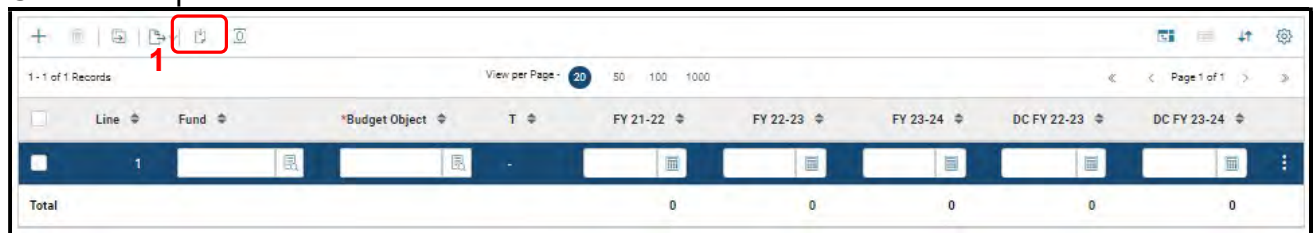
### Tobacco Fund **ONLY**

- Tobacco Settlement – Phase I
- Continuing Appropriation – Tobacco Settlement
- Reorganization Adjustments

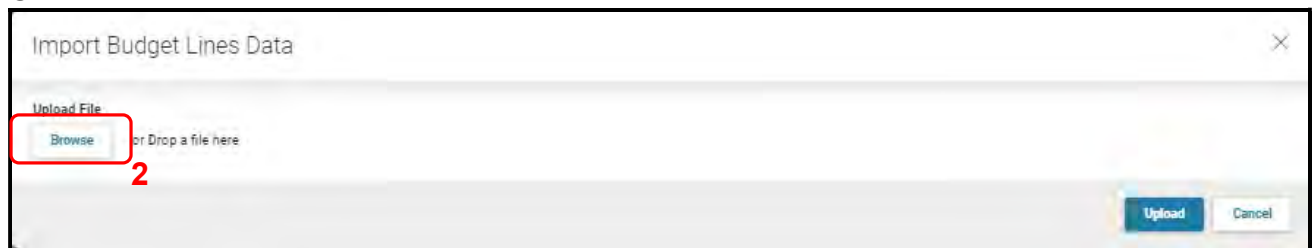
## Restricted and Federal Funds ONLY

- 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 2224\_A2-A3-A4-A5 form. To import the budget lines, follow these steps:

### 1. Click the Import icon

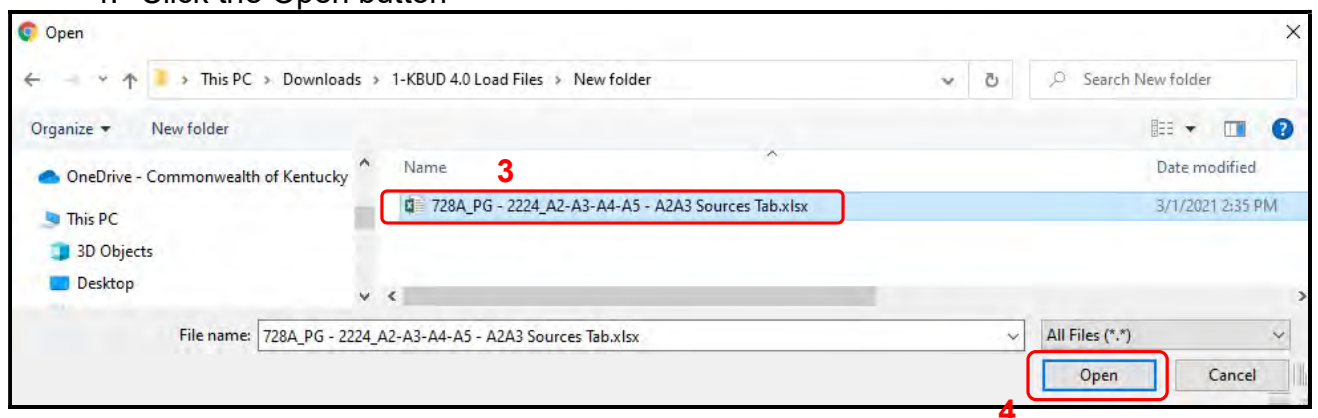


### 2. Click the Browse button



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

### 4. Click the Open button

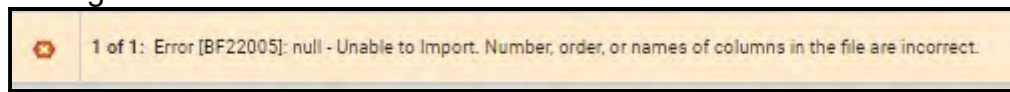




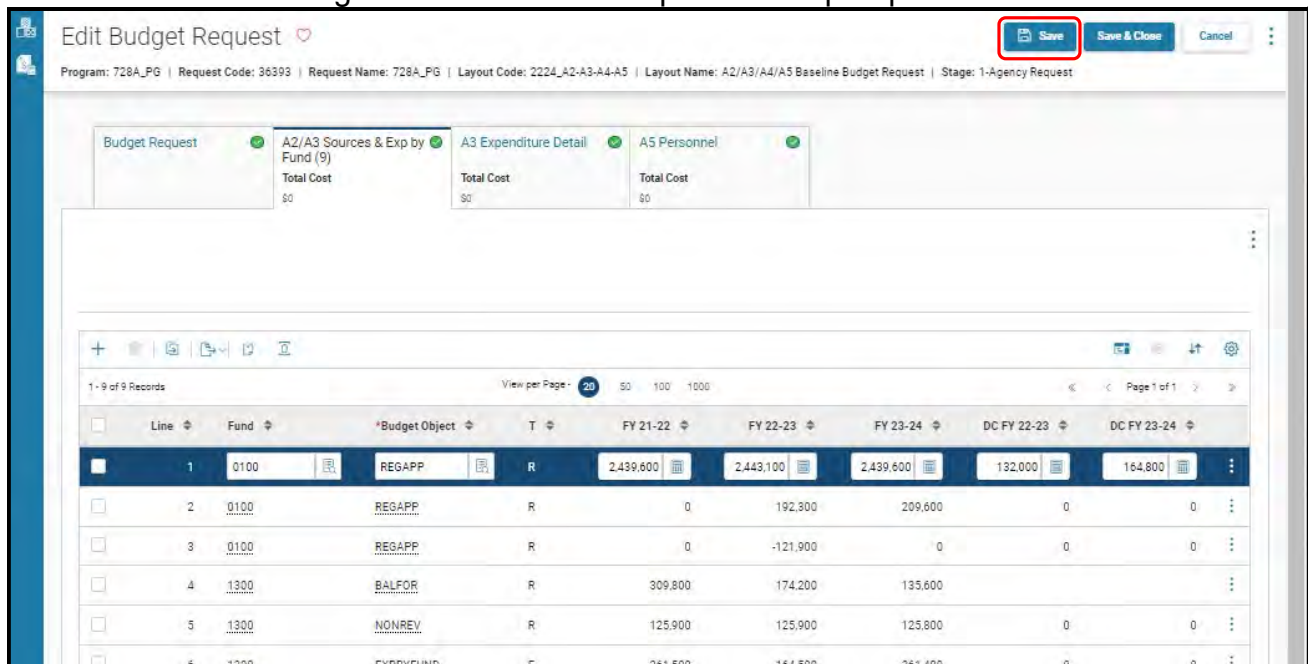
### 5. Click the Upload button



- 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.



- If the import is successful, the budget lines will be visible. Click the Save button to finalize the changes to the tab and complete the import process.




Line	Fund	Budget Object	T	FY 21-22	FY 22-23	FY 23-24	DC FY 22-23	DC FY 23-24
1	0100	REGAPP	R	2,439,600	2,443,100	2,439,600	132,000	164,800
2	0100	REGAPP	R	0	192,300	209,600	0	0
3	0100	REGAPP	R	0	-121,900	0	0	0
4	1300	BALFOR	R	309,800	174,200	135,600		
5	1300	NONREV	R	125,900	125,900	125,800	0	0
6	1300	EXBEVEIND	F	261,500	161,500	261,400	0	0

- To complete the 2224\_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 required to be used by each agency are reflected in the 2022-2024 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:
  - 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

## Baseline Budget Request

- 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


Edit Budget Request

Save

Save & Close

Cancel

Program: 728A\_PG | Request Code: 36393 | Request Name: 728A\_PG | Layout Code: 2224\_A2-A3-A4-A5 | Layout Name: A2/A3/A4/A5 Baseline Budget Request | Stage: 1-Agency Request

Budget Request

A2/A3 Sources & Exp by Fund

Total Cost

\$0

A3 Expenditure Detail (35)

Total Cost

\$0

A5 Personnel

Total Cost

\$0

1 - 20 of 35 Records

View per Page: 20 50 100 1000

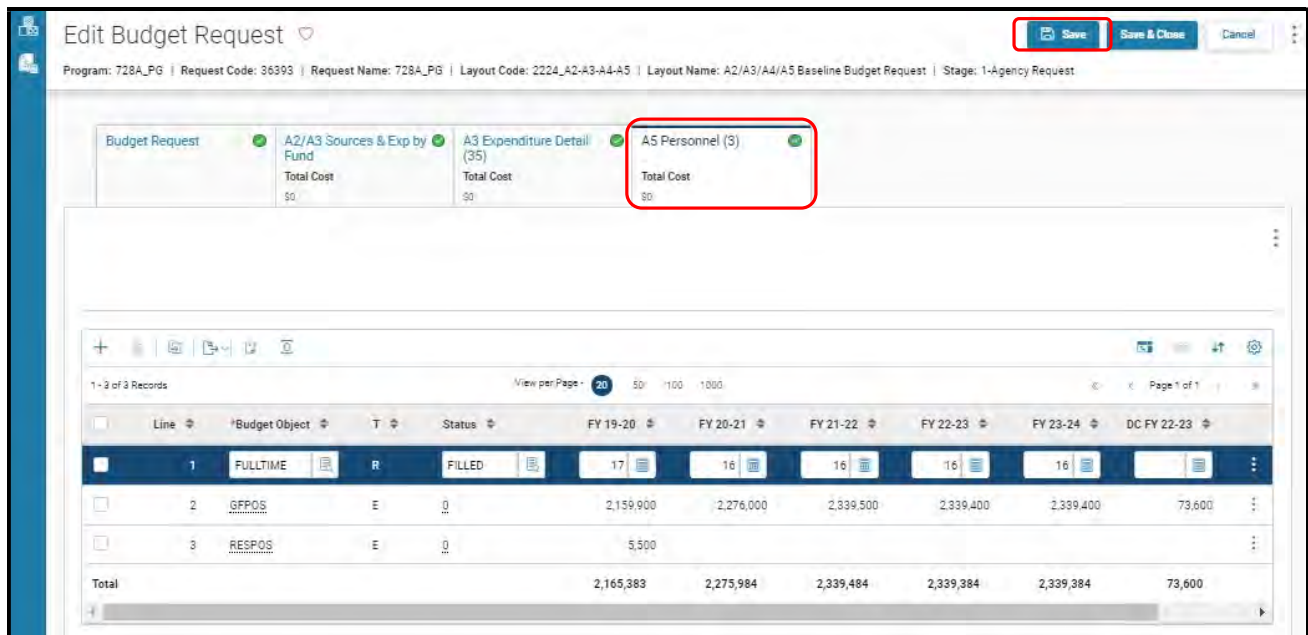
Page 1 of 2

Line	*Budget Object	T	FY 21-22	FY 22-23	FY 23-24	DC FY 22-23	DC FY 23-24
1	E111	E	1,139,900	1,139,900	1,139,900	4,800	16,200
2	E121	E	84,400	84,400	84,300	500	1,400
3	E122	E	951,000	951,000	951,000	66,300	32,200
4	E122	E	0	142,700	155,600	0	0
5	E122	E	0	-121,900	0	0	0
6	E123	E	164,100	164,100	164,100	2,000	6,600

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 22-23 and 23-24, 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 2022. (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



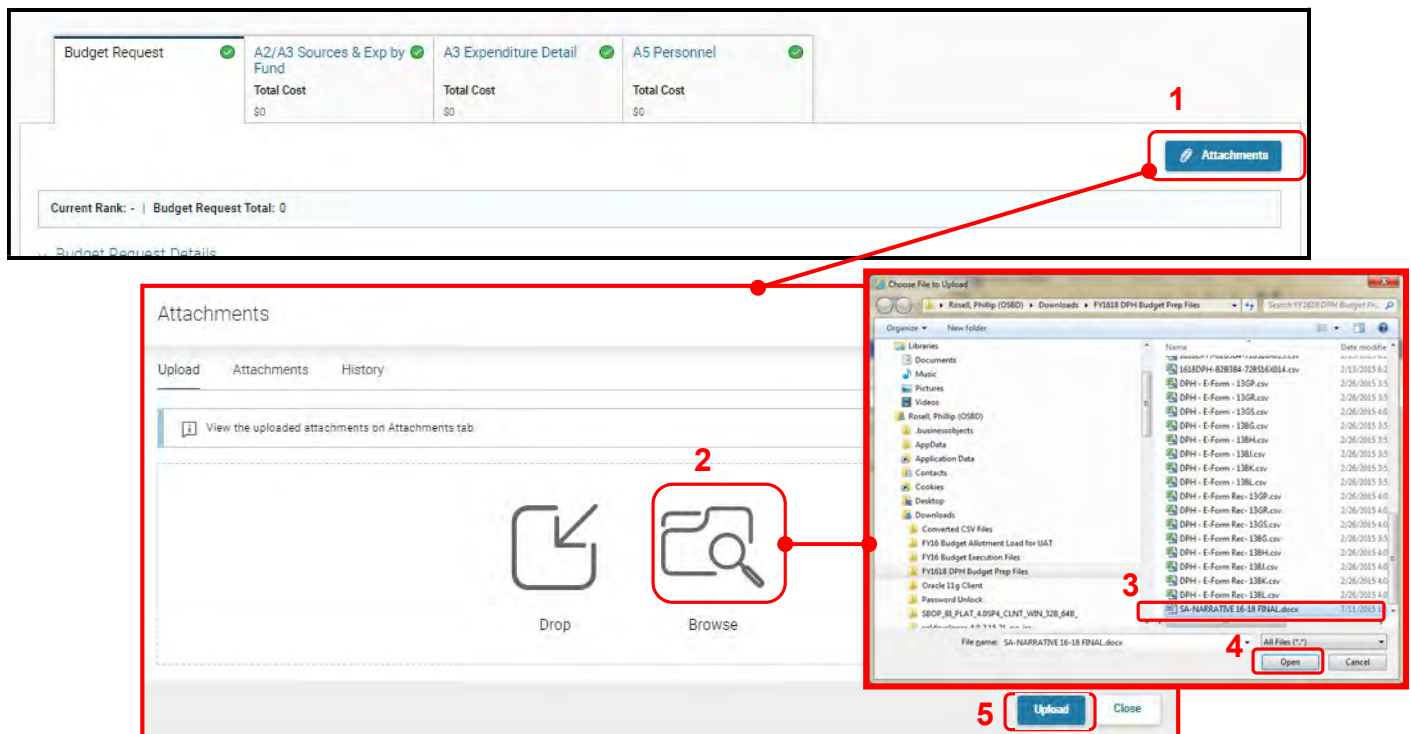
Line	Budget Object	T	Status	FY 19-20	FY 20-21	FY 21-22	FY 22-23	FY 23-24	DC FY 22-23
1	FULLTIME	R	FILLED	17	16	16	16	16	
2	GFPOS	E	0	2,159,900	2,276,000	2,339,500	2,339,400	2,339,400	73,600
3	RESPOS	E	0	5,500					
<b>Total</b>				2,165,383	2,275,984	2,339,484	2,339,384	2,339,384	73,600

The final step to complete the 2224\_A2-A3-A4-A5 form is to use the Budget Request tab to upload a comprehensive program narrative created in Microsoft Word. The template for the program narrative is named 2022-2024 Baseline Budget Record A4, and it is located on OSBD's Website (Link to Webpage - <http://osbd.ky.gov/Pages/KBUD-Information.aspx>).

### Baseline Budget Record A4 (Program Narrative)

KENTUCKY BRANCH BUDGET					
Baseline Budget Request: Program Narrative/Documentation Record					
OPERATING BUDGET REPORT A-4		Agency: Health & Family Services		Public Health	
Governmental Branch: Executive		Appropriation Unit: Program/Service Unit:		General Health Support	
Cabinet/Function: 53 Health & Family Services		Sub Program: Posting Unit:		SA0	
<b>Baseline Services</b>					
I. PERFORMANCE/RESULTS DOCUMENTATION	Actual FY 2019-20	Actual FY 2020-21	Budgeted FY 2021-22	Requested FY 2022-23	Requested FY 2023-24
(a) Sub-Program/Unit Funding	\$24,666,523	\$37,549,191	\$48,522,800	\$39,540,700	\$39,540,700
(b) Total Quantitative Data/Tests					
II. PROGRAM NARRATIVE					
The mission of the Department for Public Health (DPH) is to improve the health and safety of people in Kentucky through Prevention, Promotion and Protection. In accordance with KRS 211.180, 211.190, and 212.240 the					

- To upload your program narrative file into the Budget Request tab, follow these steps:
  - Click on the Attachments button to open up the Attachments tool
  - Click on the Browse icon to open up the Windows File Upload screen
  - Navigate to the file's location and click on the File Name
  - Click the Open button
  - Click the Upload button to add the file as an attachment to the tab



The screenshot illustrates the process of uploading a program narrative file. It shows the 'Budget Request' tab with a table of costs. A red box highlights the 'Attachments' button (1). Below it, the 'Attachments' tool is shown with a 'Browse' icon (2). A red box highlights the 'Browse' icon, which opens a Windows File Explorer window (3). In the File Explorer, the file 'SA-NARRATIVE 16-18 FINAL.docx' is selected (4). A red box highlights the 'Open' button in the File Explorer (4). Finally, a red box highlights the 'Upload' button in the Attachments tool (5).





## Baseline Budget Request

### Section 2.2.6 Login to KBUD Reports (EBI) to Access Baseline Reports

In this section, we will login to SAP's Enterprise Business Intelligence Version 4.2 (EBI 4.2) which houses the KBUD Reports and navigate to the 22-24 Biennium folder to access the necessary budget request reports. In this scenario, we will run the baseline 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 maintenance tables are used to populate KBUD reports.

#### A2/A3 Sources & Exp by Fund Tab Data

The screenshot displays the 'Edit Budget Request' interface. At the top, there are tabs for 'Budget Request', 'A2/A3 Sources & Exp by Fund (7)', 'A3 Expenditure Detail', and 'A5 Personnel'. The 'A2/A3 Sources & Exp by Fund (7)' tab is active, showing a table with columns for Line, Fund, Budget Object, T, and various fiscal years (FY 21-22, FY 22-23, FY 23-24, DC FY 22-23, DC FY 23-24). The table contains 7 records, with the first record (Line 1, Fund 0100, Budget Object REGAPP) highlighted in blue. A red box highlights the first row of the table. A blue arrow points from the 'REGAPP' cell to a detailed report titled '2022-2024 Kentucky Branch Budget Baseline Budget Request: Financial Record'. The report shows the following data:

	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Budgeted	FY 2022-23 Requested	FY 2023-24 Requested
<b>SOURCE OF FUNDS</b>					
General Fund					
Regular Appropriation	3,533,700	3,533,700	2,439,600	2,443,100	2,439,600
<b>Total General Fund</b>	<b>3,533,700</b>	<b>3,533,700</b>	<b>2,439,600</b>	<b>2,443,100</b>	<b>2,439,600</b>
Restricted Funds					
Balance Forward	309,796	309,796	309,800	174,200	135,600
Non-Revenue Receipts	0	0	125,900	125,900	125,800
<b>Total Restricted Funds</b>	<b>309,796</b>	<b>309,796</b>	<b>435,700</b>	<b>300,100</b>	<b>261,400</b>
Federal Fund					
Current Receipts	1,506,688,304	1,506,688,304	0	0	0

- There are three baseline reports required for your baseline budget submission. 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.

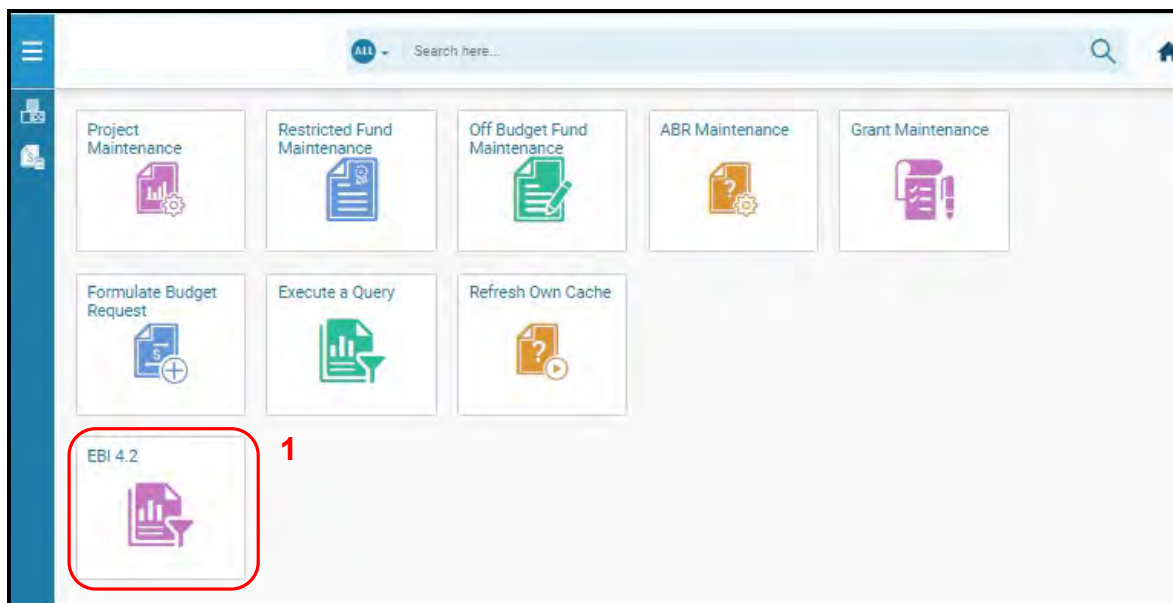
**Required Baseline Reports**

1. A1A2 Financial Record
2. A3 Expenditure Detail
3. A5 Personnel Summary

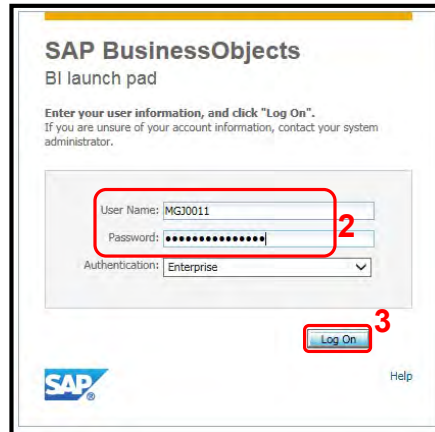
**Supportive Baseline Reports**

4. A1A2 Financial Record Math Check
5. A3 Exp all Detail

- There are two ways to access the login webpage to EBI 4.2 which contains KBUD reports:
  1. Either click on the Report tile located on the Home Page in the KBUD application, or open your web browser and enter the direct link to EBI 4.2 and paste it into the URL: <https://ebi42.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



**SAP BusinessObjects**  
BI launch pad

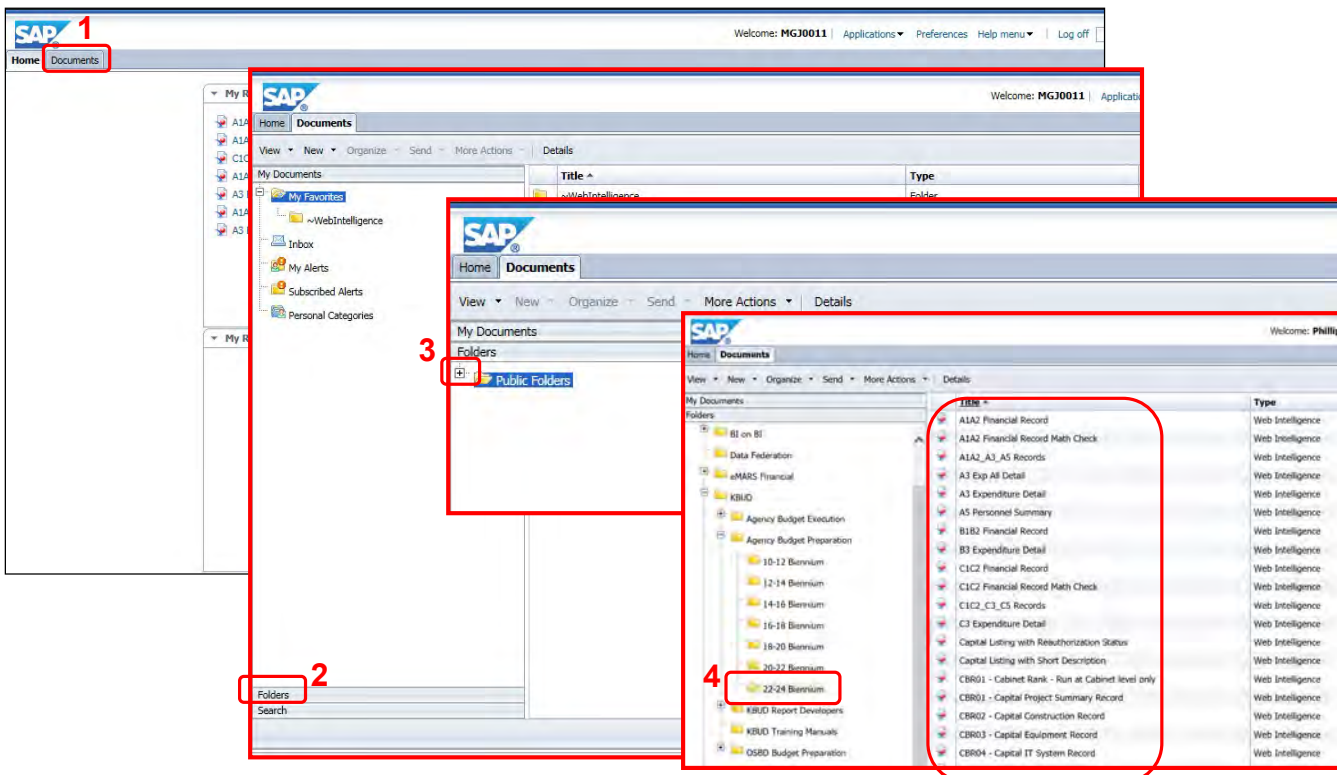
Enter your user information, and click "Log On".  
If you are unsure of your account information, contact your system administrator.

User Name: MGJ0011  
Password:   
Authentication: Enterprise

**Log On**

SAP Help

- The Home tab is the entry point into the EBI application. Once in the application, navigate to the KBUD 2224 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 22-24 Biennium folder under the Agency Budget Preparation folder. The available reports will appear on the right side of the web page





The screenshot illustrates the navigation steps within the SAP BusinessObjects BI launch pad:

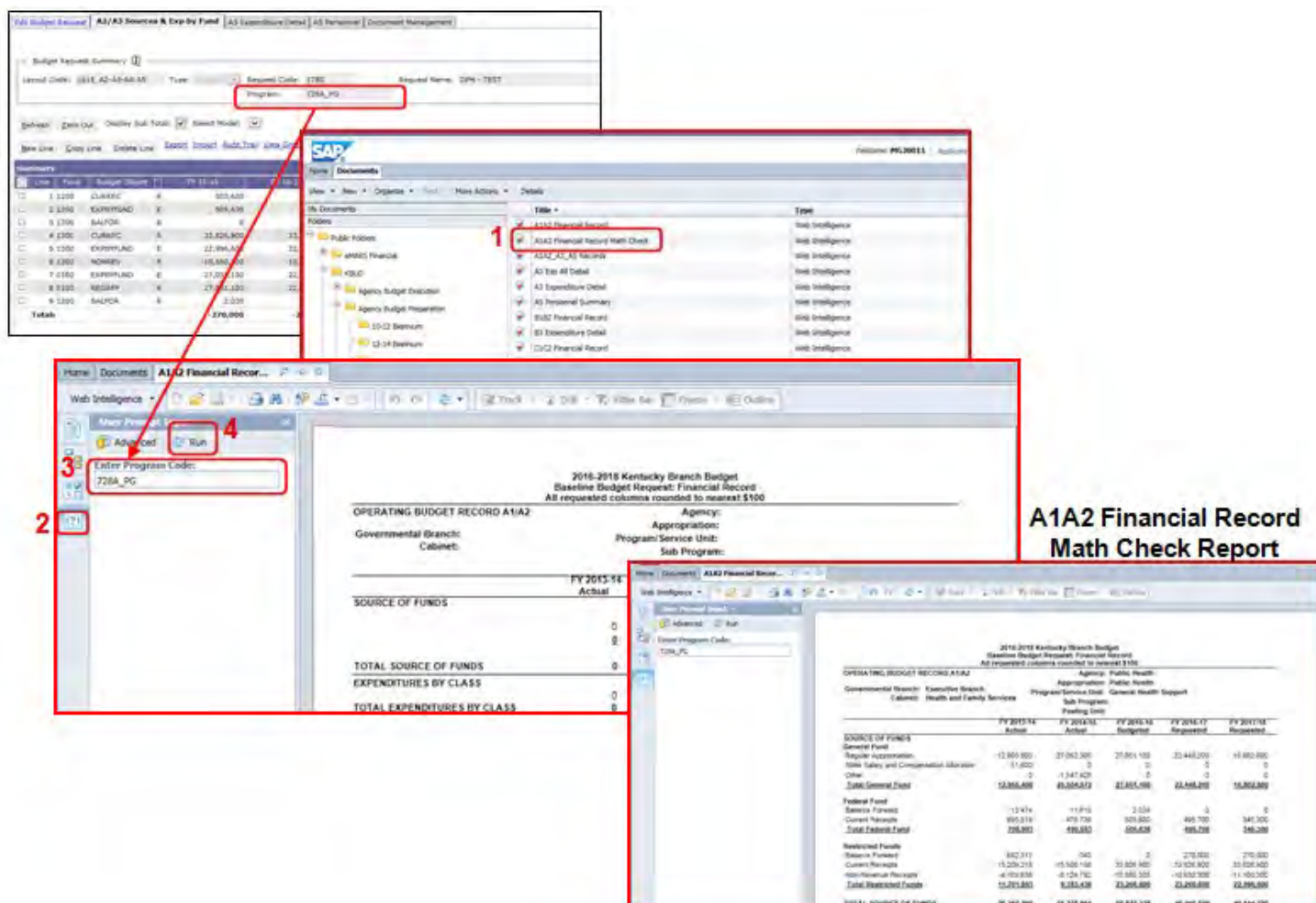
- 1**: Click the **Documents** tab in the top navigation bar.
- 2**: Click the **Folders** bar at the bottom of the page to access the Public Folders.
- 3**: Expand the **Public Folders** section in the left sidebar.
- 4**: Open the **22-24 Biennium** folder under the **Agency Budget Preparation** folder. The available reports will appear on the right side of the web page.



When the budget data has been completely entered into the 2224\_A2-A3-A4-A5 form, the baseline reports can be ran and printed for this program. (NOTE: In this scenario, we will run the A1A2 Financial Record Math Check report first to ensure the budget amounts reconcile between the all five columns: FY 2019-20, FY 2020-21, FY 2020-22, FY 2022-23, and FY 2023-24. 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 2224\_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 2224\_A2-A3-A4-A5 Form



The screenshots illustrate the steps to generate the A1A2 Financial Record Math Check report:

- Top Screenshot:** Shows the 'A1A2 Financial Record Math Check' report selected in the 'Documents' list. A red box highlights the report title.
- Bottom Left Screenshot:** Shows the 'A1A2 Financial Record Math Check' report window. A red box highlights the 'Enter Program Code' field, which contains '728A\_PG'. A red box also highlights the 'Run' button.
- Bottom Right Screenshot:** Shows the 'A1A2 Financial Record Math Check' report window with the 'Run' button highlighted. A red box also highlights the 'Enter Program Code' field, which contains '728A\_PG'.

**A1A2 Financial Record Math Check Report**

Source of Funds	FY 2019-20	FY 2020-21	FY 2020-22	FY 2022-23	FY 2023-24
General Fund	12,800,000	27,062,300	27,062,300	27,062,300	27,062,300
Regular Appropriation	1,600	0	0	0	0
State Salary and Compensation Increase	0	1,247,429	0	0	0
Other	12,800,000	25,814,871	27,062,300	27,062,300	27,062,300
Federal Fund	13,414	11,015	3,034	0	0
Current Revenue	955,019	479,738	529,820	489,700	545,300
State Federal Fund	198,993	498,850	688,458	688,758	546,288
Non-Federal Funds	802,917	940	0	278,000	278,000
Current Revenue	15,225,215	15,568,148	33,824,160	33,824,160	33,824,160
Non-Federal Revenue	4,402,834	4,254,742	12,482,208	12,482,208	11,452,000
Total Reconciled Funds	15,225,215	15,568,148	33,824,160	33,824,160	33,824,160
TOTAL SOURCE OF FUNDS	28,025,215	52,636,448	67,336,518	67,336,518	67,336,518



## Baseline Budget Request

- The Math Check Section is located at the bottom of the report. You may have to scroll down to see the section.
  - 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)

OPERATING BUDGET RECORD A1/A2		Agency: Public Health			
Governmental Branch: Executive Branch		Appropriation: Public Health			
Cabinet: Health and Family Services		Program/Service Unit: General Health Support			
		Sub Program:			
		Position Unit:			
	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Budgeted	FY 2022-23 Requested	FY 2023-24 Requested
<b>SOURCE OF FUNDS</b>					
General Fund					
Regular Appropriation	12,903,800	27,052,300	27,051,100	22,448,200	16,802,800
State Salary and Compensation Allocation	51,600	0	0	0	0
Other	0	-1,547,428	0	0	0
<b>Total General Fund</b>	<b>12,955,400</b>	<b>25,504,872</b>	<b>27,051,100</b>	<b>22,448,200</b>	<b>16,802,800</b>
Federal Fund					
Balance Forward	13,474	11,815	2,038	0	0
Current Receipts	695,519	478,738	503,600	495,700	345,300
<b>Total Federal Fund</b>	<b>708,993</b>	<b>490,553</b>	<b>505,638</b>	<b>495,700</b>	<b>345,300</b>
Restricted Funds					
Balance Forward	682,313	040	0	270,000	270,000
Current Receipts	15,209,218	15,508,188	33,826,900	33,826,900	33,826,900
Non-Revenue Receipts	-4,189,638	-6,124,792	-10,568,900	-10,830,300	-11,100,300
<b>Total Restricted Funds</b>	<b>11,701,893</b>	<b>9,383,436</b>	<b>23,266,600</b>	<b>23,266,600</b>	<b>22,996,600</b>
<b>TOTAL SOURCE OF FUNDS</b>	<b>25,366,286</b>	<b>35,378,861</b>	<b>50,823,338</b>	<b>46,210,500</b>	<b>40,144,700</b>
<b>EXPENDITURES BY CLASS</b>					
Personnel Costs	6,477,917	6,747,541	7,222,400	7,262,100	7,320,700
Operating Expenses	272,013	87,357	230,900	401,100	374,400
Grants Loans Benefits	17,916,593	27,586,126	43,100,038	38,277,300	32,448,600
Capital Outlay	0	225,000	0	0	0
<b>TOTAL EXPENDITURES BY CLASS</b>	<b>24,666,523</b>	<b>34,646,023</b>	<b>50,553,338</b>	<b>45,940,500</b>	<b>40,144,700</b>
<b>EXPENDITURES BY FUND SOURCE</b>					
General Fund	12,267,492	24,774,072	27,051,100	22,448,200	16,802,800
Federal Fund	697,179	488,515	505,638	495,700	345,300
Restricted Funds	11,701,853	9,383,436	23,266,600	22,996,600	22,996,600
<b>TOTAL EXPENDITURES BY FUND</b>	<b>24,666,523</b>	<b>34,646,023</b>	<b>50,553,338</b>	<b>45,940,500</b>	<b>40,144,700</b>

**FY22 Total Sources of  
Restricted Funds**

**FY22 Total Restricted  
Fund Expenditures**

<b>MATH CHECK SECTION</b>					
	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Budgeted	FY 2022-23 Requested	FY 2023-24 Requested
Restricted Fund Carry Forward					
Restricted Fund Total	11,701,893	9,383,436	23,266,600	23,266,600	22,996,600
Restricted Fund Expenditures by Fund	11,701,853	9,383,436	23,266,600	22,996,600	22,996,600
Should Never Be Negative	0	0	0	0	0
Carry Forward Check #	040	0	270,000	270,000	0
Should = Zero	0	0	0	0	0
Federal Fund Carry Forward					
Federal Fund Total	708,993	490,553	505,638	495,700	345,300
Federal Fund Expenditures by Fund	697,179	488,515	505,638	495,700	345,300
Should Never Be Negative	11,815	2,038	0	0	0
Carry Forward Check #	11,815	2,038	0	0	0
Should = Zero	0	0	0	0	0
Total Funds Check					
Fund Source Total	25,366,286	35,378,861	50,823,338	46,210,500	40,144,700
Total Expenditures by Fund	24,666,523	34,646,023	50,553,338	45,940,500	40,144,700
Should Never Be Negative	689,793	792,996	279,998	279,998	0
Expenditure Check					
Total Expenditures by Class	24,666,523	34,646,023	50,553,338	45,940,500	40,144,700
Total Expenditures by Fund	24,666,523	34,646,023	50,553,338	45,940,500	40,144,700
Should = Zero	0	0	0	0	0
General Fund Revenues - Expenditures					

**Math Check Purpose**  
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.

**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 2224\_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 19-20 or FY 20-21, you may need to do a history change form to spread revenues or expenditures across other programs.



## Baseline Budget Request

- The Math Check Section is used to check the following for Restricted and Federal Funds Only:
  - 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)

OPERATING BUDGET RECORD A1/A2		Agency: Public Health			
Governmental Branch: Executive Branch		Appropriation: Public Health			
Cabinet: Health and Family Services		Program/Service Unit: General Health Support			
		Sub Program:			
		Posting Unit:			
	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24
	Actual	Actual	Budgeted	Requested	Requested
<b>SOURCE OF FUNDS</b>					
General Fund					
Regular Appropriation	12,903,800	27,052,300	27,051,100	22,448,200	16,802,800
State Salary and Compensation Allocation	51,600	0	0	0	0
Other	0	-1,547,428	0	0	0
<b>Total General Fund</b>	<b>12,955,400</b>	<b>25,504,872</b>	<b>27,051,100</b>	<b>22,448,200</b>	<b>16,802,800</b>
Federal Fund					
Balance Forward	13,474	11,815	2,038	0	0
Current Receipts	695,519	478,738	503,600	495,700	345,300
<b>Total Federal Fund</b>	<b>708,993</b>	<b>490,553</b>	<b>505,638</b>	<b>495,700</b>	<b>345,300</b>
Restricted Funds					
Balance Forward	682,313	040	0	270,000	270,000
Current Receipts	15,209,218	15,508,188	33,826,900	33,826,900	33,826,900
Non-Revenue Receipts	-4,189,638	-6,124,792	-10,560,300	-10,830,300	-11,100,300
<b>Total Restricted Funds</b>	<b>11,701,893</b>	<b>9,383,436</b>	<b>23,266,600</b>	<b>23,266,600</b>	<b>22,996,600</b>
<b>TOTAL SOURCE OF FUNDS</b>	<b>25,366,286</b>	<b>35,378,861</b>	<b>50,823,338</b>	<b>46,210,500</b>	<b>40,144,700</b>
<b>EXPENDITURES BY CLASS</b>					
Personnel Costs	6,477,917	6,747,541	7,222,400	7,262,100	7,320,700
Operating Expenses	272,013	87,357	230,900	401,100	374,400
Grants Loans Benefits	17,916,593	27,586,126	43,100,038	38,277,300	32,449,600
Capital Outlay	0	225,000	0	0	0
<b>TOTAL EXPENDITURES BY CLASS</b>	<b>24,666,523</b>	<b>34,646,023</b>	<b>50,553,338</b>	<b>45,940,500</b>	<b>40,144,700</b>
<b>EXPENDITURES BY FUND SOURCE</b>					
General Fund	12,267,492	24,774,072	27,051,100	22,448,200	16,802,800
Federal Fund	697,179	488,515	505,638	495,700	345,300
Restricted Funds	11,701,853	9,383,436	22,996,600	22,996,600	22,996,600
<b>TOTAL EXPENDITURES BY FUND</b>	<b>24,666,523</b>	<b>34,646,023</b>	<b>50,553,338</b>	<b>45,940,500</b>	<b>40,144,700</b>

FY22 Year End Balance after Total Expenditures are deducted from Total Sources of Funds

FY 23 Balance Forward

<b>MATH CHECK SECTION</b>		FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24
		Actual	Actual	Budgeted	Requested	Requested
<b>Restricted Fund Carry Forward</b>						
Restricted Fund Total		11,701,893	9,383,436	23,266,600	23,266,600	22,996,600
Restricted Fund Expenditures by Fund		11,701,853	9,383,436	22,996,600	22,996,600	22,996,600
Should Never Be Negative		040	0	270,000	270,000	0
Carry Forward Check #		040	0	270,000	270,000	0
Should = Zero		0	0	0	0	0
<b>Federal Fund Carry Forward</b>						
Federal Fund Total		708,993	490,553	505,638	495,700	345,300
Federal Fund Expenditures by Fund		697,179	488,515	505,638	495,700	345,300
Should Never Be Negative		11,815	2,038	0	0	0
Carry Forward Check #		11,815	2,038	0	0	0
Should = Zero		0	0	0	0	0
<b>Total Funds Check</b>						
Fund Source Total		25,366,286	35,378,861	50,823,338	46,210,500	40,144,700
Total Expenditures by Fund		24,666,523	34,646,023	50,553,338	45,940,500	40,144,700
Should Never Be Negative		699,763	732,838	270,000	270,000	0
Expenditure Check		24,666,523	34,646,023	50,553,338	45,940,500	40,144,700
Total Expenditures by Class		24,666,523	34,646,023	50,553,338	45,940,500	40,144,700
Total Expenditures by Fund		24,666,523	34,646,023	50,553,338	45,940,500	40,144,700
Should = Zero		0	0	0	0	0
<b>General Fund Revenues - Expenditures</b>						

### 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: FY22 Year End Balance should equal FY23 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 2224\_A2-A3-A4-A5 Form/A2-A3 tab. If this occurs in the two History columns, FY 19-20 or FY 20-21, you may need to contact your OSBD Budget Analyst concerning a history change.





## Baseline Budget Request

- The Math Check Section is used to check the following for the total of all funds:
  - In this example, the check ensures Total Expenditures did not exceed its Total Source of Funds for all funds combined in each FY

OPERATING BUDGET RECORD A1/A2		Agency: Public Health			
Governmental Branch: Executive Branch		Appropriation: Public Health			
Cabinet: Health and Family Services		Program/Service Unit: General Health Support			
		Sub Program:			
		Posting Unit:			
	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Budgeted	FY 2022-23 Requested	FY 2023-24 Requested
<b>SOURCE OF FUNDS</b>					
General Fund					
Regular Appropriation	12,903,800	27,052,300	27,051,100	22,448,200	16,802,800
State Salary and Compensation Allocation	51,600	0	0	0	0
Other	0	-1,547,428	0	0	0
<b>Total General Fund</b>	<b>12,955,400</b>	<b>25,504,872</b>	<b>27,051,100</b>	<b>22,448,200</b>	<b>16,802,800</b>
Federal Fund					
Balance Forward	13,474	11,815	2,038	0	0
Current Receipts	695,519	478,738	503,600	495,700	345,300
<b>Total Federal Fund</b>	<b>708,993</b>	<b>490,553</b>	<b>505,638</b>	<b>495,700</b>	<b>345,300</b>
Restricted Funds					
Balance Forward	682,313	040	0	270,000	270,000
Current Receipts	15,209,218	15,508,188	33,826,900	33,826,900	33,826,900
Non-Revenue Receipts	-4,189,638	-6,124,792	-10,560,300	-10,830,300	-11,100,300
<b>Total Restricted Funds</b>	<b>11,701,893</b>	<b>9,383,436</b>	<b>23,266,600</b>	<b>23,266,600</b>	<b>22,996,600</b>
<b>TOTAL SOURCE OF FUNDS</b>	<b>25,366,286</b>	<b>35,378,861</b>	<b>50,823,338</b>	<b>46,210,500</b>	<b>40,144,700</b>
<b>EXPENDITURES BY CLASS</b>					
Personnel Costs	6,477,917	6,747,541	7,222,400	7,262,100	7,320,700
Operating Expenses	272,013	87,357	230,900	401,100	374,400
Grants Loans Benefits	17,916,593	27,586,126	43,100,038	38,277,300	32,449,600
Capital Outlay	0	225,000	0	0	0
<b>TOTAL EXPENDITURES BY CLASS</b>	<b>24,666,523</b>	<b>34,646,023</b>	<b>50,553,338</b>	<b>45,940,500</b>	<b>40,144,700</b>
<b>EXPENDITURES BY FUND SOURCE</b>					
General Fund	12,267,492	24,774,072	27,051,100	22,448,200	16,802,800
Federal Fund	697,179	488,515	505,638	495,700	345,300
Restricted Funds	11,701,853	9,383,436	22,996,600	22,996,600	22,996,600
<b>TOTAL EXPENDITURES BY FUND</b>	<b>24,666,523</b>	<b>34,646,023</b>	<b>50,553,338</b>	<b>45,940,500</b>	<b>40,144,700</b>

**FY22 Total Sources of Funds**      **FY 22 Total Expenditures By Funds**

<b>MATH CHECK SECTION</b>	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Budgeted	FY 2022-23 Requested	FY 2023-24 Requested
<b>Restricted Fund Carry Forward</b>					
Restricted Fund Total	11,701,893	9,383,436	23,266,600	23,266,600	22,996,600
Restricted Fund Expenditures by Fund	11,701,853	9,383,436	22,996,600	22,996,600	22,996,600
Should Never Be Negative	040	0	270,000	270,000	0
Carry Forward Check #	040	0	270,000	270,000	
<b>Should = Zero</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Federal Fund Carry Forward</b>					
Federal Fund Total	708,993	490,553	505,638	495,700	345,300
Federal Fund Expenditures by Fund	697,179	488,515	505,638	495,700	345,300
Should Never Be Negative	11,815	2,038	0	0	0
Carry Forward Check #	11,815	2,038	0	0	
<b>Should = Zero</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total Funds Check</b>					
Fund Source Total	25,366,286	35,378,861	50,823,338	46,210,500	40,144,700
Total Expenditures by Fund	24,666,523	34,646,023	50,553,338	45,940,500	40,144,700
Should Never Be Negative	699,763	732,838	270,000	270,000	0
<b>Expenditure Check</b>					
Total Expenditures by Class	24,666,523	34,646,023	50,553,338	45,940,500	40,144,700
Total Expenditures by Fund	24,666,523	34,646,023	50,553,338	45,940,500	40,144,700
<b>Should = Zero</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>General Fund Revenues - Expenditures</b>					

**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 2224\_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 19-20 or FY 20-21, you may need to do a history change form to spread revenues or expenditures across other programs.



## Baseline Budget Request

- The Math Check Section is used to check the following for the total of all combined funds:

- In this example, the check ensures Total Expenditures by Funds equal the Total Expenditures by Class for all funds combined for each FY

OPERATING BUDGET RECORD A1/A2		Agency: Public Health			
Governmental Branch: Executive Branch		Appropriation: Public Health			
Cabinet: Health and Family Services		Program/Service Unit: General Health Support			
		Sub Program:			
		Posting Unit:			
	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Budgeted	FY 2022-23 Requested	FY 2023-24 Requested
<b>SOURCE OF FUNDS</b>					
General Fund					
Regular Appropriation	12,903,800	27,052,300	27,051,100	22,448,200	16,802,800
State Salary and Compensation Allocation	51,600	0	0	0	0
Other	0	-1,547,428	0	0	0
<b>Total General Fund</b>	<b>12,955,400</b>	<b>25,504,872</b>	<b>27,051,100</b>	<b>22,448,200</b>	<b>16,802,800</b>
Federal Fund					
Balance Forward	13,474	11,815	2,038	0	0
Current Receipts	695,519	478,738	503,600	495,700	345,300
<b>Total Federal Fund</b>	<b>708,993</b>	<b>490,553</b>	<b>505,638</b>	<b>495,700</b>	<b>345,300</b>
Restricted Funds					
Balance Forward	682,313	040	0	270,000	270,000
Current Receipts	15,209,218	15,508,188	33,826,900	33,826,900	33,826,900
Non-Revenue Receipts	-4,189,638	-6,124,792	-10,560,300	-10,830,300	-11,100,300
<b>Total Restricted Funds</b>	<b>11,701,893</b>	<b>9,383,436</b>	<b>23,266,600</b>	<b>23,266,600</b>	<b>22,996,600</b>
<b>TOTAL SOURCE OF FUNDS</b>	<b>25,366,286</b>	<b>35,378,861</b>	<b>50,823,338</b>	<b>46,210,500</b>	<b>40,144,700</b>
<b>EXPENDITURES BY CLASS</b>					
Personnel Costs	6,477,917	6,747,541	7,222,400	7,262,100	7,320,700
Operating Expenses	272,013	87,357	230,900	401,100	374,400
Grants Loans Benefits	17,916,593	27,586,126	43,100,038	38,277,300	32,449,600
Capital Outlay	0	225,000	0	0	0
<b>TOTAL EXPENDITURES BY CLASS</b>	<b>24,666,523</b>	<b>34,646,023</b>	<b>50,553,338</b>	<b>45,940,500</b>	<b>40,144,700</b>
<b>EXPENDITURES BY FUND SOURCE</b>					
General Fund	12,267,492	24,774,072	27,051,100	22,448,200	16,802,800
Federal Fund	697,179	488,515	505,638	495,700	345,300
Restricted Funds	11,701,853	9,383,436	22,996,600	22,996,600	22,996,600
<b>TOTAL EXPENDITURES BY FUND</b>	<b>24,666,523</b>	<b>34,646,023</b>	<b>50,553,338</b>	<b>45,940,500</b>	<b>40,144,700</b>


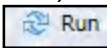
**FY22 Total Expenditures  
By Class**

**FY 22 Total Expenditures  
By Funds**

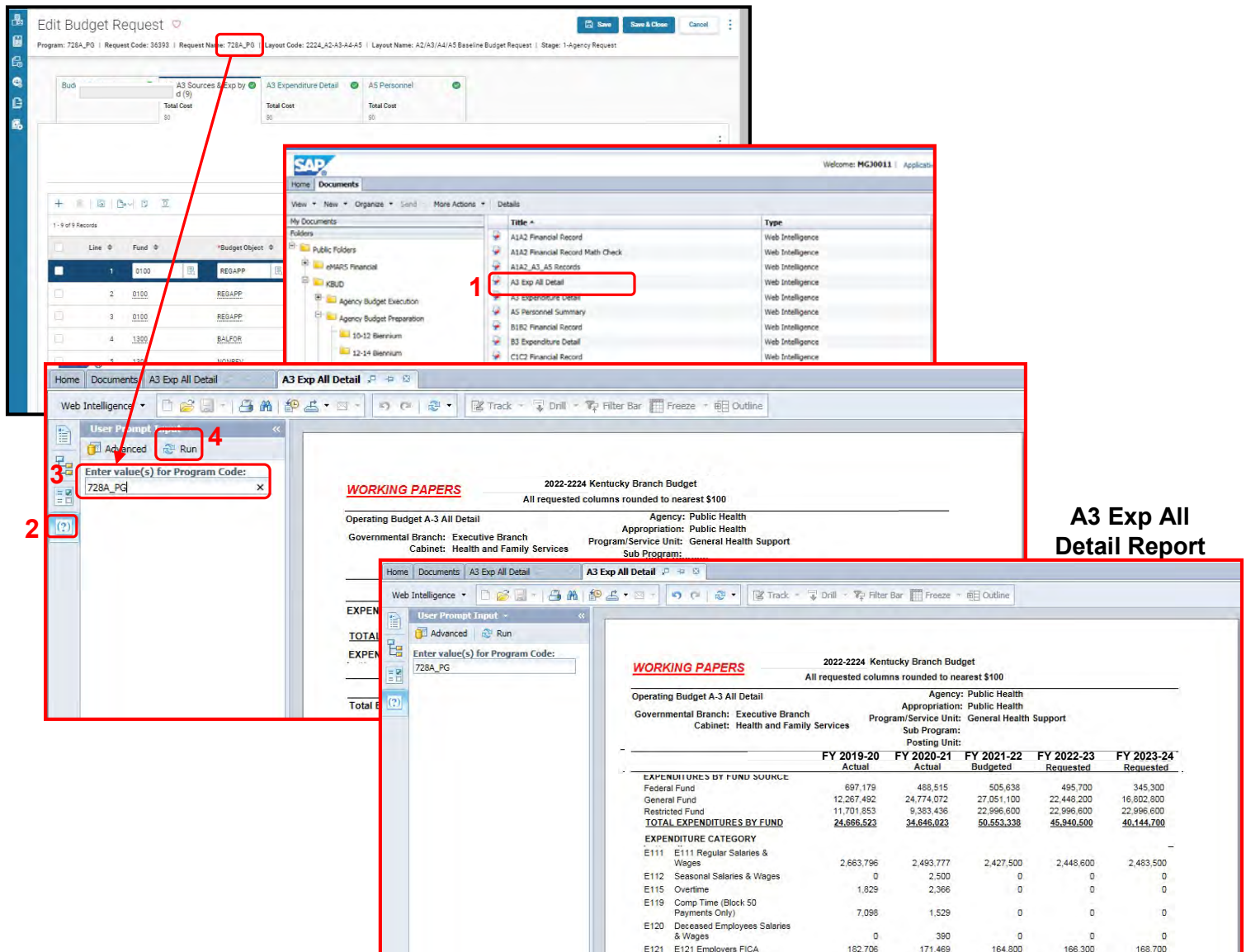
<b>MATH CHECK SECTION</b>	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Budgeted	FY 2022-23 Requested	FY 2023-24 Requested
Restricted Fund Carry Forward					
Restricted Fund Total	11,701,893	9,383,436	23,266,600	23,266,600	22,996,600
Restricted Fund Expenditures by Fund	11,701,853	9,383,436	22,996,600	22,996,600	22,996,600
Should Never Be Negative	040	0	270,000	270,000	0
Carry Forward Check #	040	0	270,000	270,000	
<b>Should = Zero</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Federal Fund Carry Forward					
Federal Fund Total	708,993	490,553	505,638	495,700	345,300
Federal Fund Expenditures by Fund	697,179	488,515	505,638	495,700	345,300
Should Never Be Negative	11,815	2,038	0	0	0
Carry Forward Check #	11,815	2,038	0	0	
<b>Should = Zero</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Total Funds Check					
Fund Source Total	25,366,286	35,378,861	50,823,338	46,210,500	40,144,700
Total Expenditures by Fund	24,666,523	34,646,023	50,553,338	45,940,500	40,144,700
Should Never Be Negative	699,763	732,838	270,000	270,000	0
Expenditure Check					
Total Expenditures by Class	24,666,523	34,646,023	50,553,338	45,940,500	40,144,700
Total Expenditures by Fund	24,666,523	34,646,023	50,553,338	45,940,500	40,144,700
<b>Should = Zero</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
General Fund Revenues - Expenditures					

**Math Check Purpose**  
This line ensures the  
Total Expenditures  
by Class equals the  
Expenditures by  
Fund.

**What to Do If Math  
Check Fails**  
If these two totals do  
not match, either  
adjust the  
EXPFYFUND budget  
data in the 2224\_A2-  
A3-A4-A5 Form/A2-  
A3 tab, or adjust the  
expenditure detail  
budget data in the  
2224\_A2-A3-A4-A5  
Form/A3 Expenditure  
Detail tab.

- 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.
  - Double click on the A3 Exp All Detail report to open up the report
  - Click on Question Mark icon  to ensure the Enter Program Code textbox is visible. This will allow you to enter the required parameter/variable
  - Enter the required parameter/variable into the text box (NOTE: The program code can also be found on the 2224\_A2-A3-A4-A5 form in KBUD)
  - Once the proper parameter/variable is entered, the Run icon  will be enabled. Click the Run icon to run the report

## Completed 2224\_A2-A3-A4-A5 Form



**2022-2224 Kentucky Branch Budget**  
All requested columns rounded to nearest \$100

Operating Budget A-3 All Detail  
Governmental Branch: Executive Branch  
Cabinet: Health and Family Services  
Agency: Public Health  
Appropriation: Public Health  
Program/Service Unit: General Health Support  
Sub Program:

	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Budgeted	FY 2022-23 Requested	FY 2023-24 Requested
<b>EXPENDITURES BY FUND SOURCE</b>					
Federal Fund	697,179	498,515	505,638	495,700	345,300
General Fund	12,267,452	24,774,072	27,051,100	22,448,200	16,802,800
Restricted Fund	11,701,853	9,383,436	22,996,600	22,996,600	22,996,600
<b>TOTAL EXPENDITURES BY FUND</b>	<b>24,666,523</b>	<b>34,646,023</b>	<b>50,553,338</b>	<b>45,940,500</b>	<b>40,144,700</b>
<b>EXPENDITURE CATEGORY</b>					
E111 E111 Regular Salaries & Wages	2,663,796	2,493,777	2,427,500	2,448,600	2,483,500
E112 Seasonal Salaries & Wages	0	2,500	0	0	0
E115 Overtime	1,829	2,366	0	0	0
E119 Comp Time (Block 50 Payments Only)	7,096	1,529	0	0	0
E120 Deceased Employees Salaries & Wages	0	360	0	0	0
E121 E121 Employers FICA	182,706	171,469	164,800	166,300	168,700





## Baseline Budget Request

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 the calculator icon in the KBUD form cell to activate it
2. Use the calculator to make adjustments and click the OK button to store the new calculated amount in the cell.

### A3 Exp All Detail Report

Home Documents A3 Exp All Detail A3 Exp All Detail

Web Intelligence

User Prompt Input

Advanced Run

Enter value(s) for Program Code:  
728A\_PG

**WORKING PAPERS** 2020-2024 Kentucky Branch Budget  
All requested columns rounded to nearest \$100

Operating Budget A-3 All Detail Agency: Public Health  
Governmental Branch: Executive Branch Appropriation: Public Health  
Cabinet: Health and Family Services Program/Service Unit: General Health Support  
Sub Program:  
Posting Unit:

	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022
	Actual	Actual	Budgeted	Request
<b>EXPENDITURES BY FUND SOURCE</b>				
Federal Fund	697,179	488,515	505,638	495,7
General Fund	12,267,492	24,774,072	27,051,100	22,448.2
Restricted Fund	11,701,853	9,383,436	22,996,600	22,996.6
<b>TOTAL EXPENDITURES BY FUND</b>	<b>24,666,523</b>	<b>34,646,023</b>	<b>50,553,338</b>	<b>45,940.3</b>
<b>EXPENDITURE CATEGORY</b>				
E111 E111 Regular Salaries & Wages	2,663,796	2,493,777	2,427,500	2,448
E112 Seasonal Salaries & Wages	0	2,500	0	
E115 Overtime	1,829	2,366	0	
E119 Comp Time (Block 50 Payments Only)	7,098	1,529	0	
E120 Deceased Employees Salaries & Wages	0	390	0	
E121 E121 Employers FICA	182,706	171,469	164,800	166

### A3 Expenditure Detail Tab

Budget Request A2/A3 Sources & Exp by Fund (9) A3 Expenditure Detail A5 Personnel


Total Cost \$0 Total Cost \$0 Total Cost \$0

1 - 9 of 9 Records View per Page 20 50 100 1000

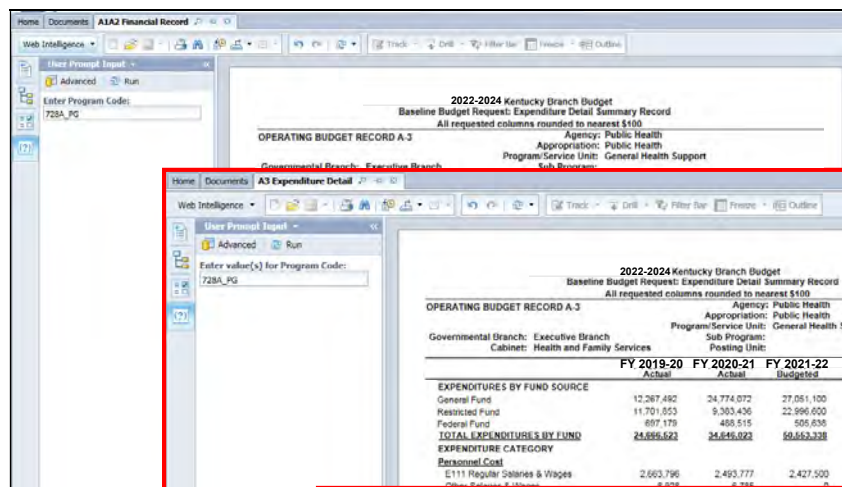
Line	Fund	Budget Object	T	FY 21-22	FY
1	0100	REGAPP	R	2427500	2,443
2	0100	REGAPP			
3	0100	REGAPP			
4	1300	BALFOR			
5	1300	NONREV			
6	1300	EXPBYFUND			
7	0100	EXPBYFUND			
8	0100	EXPBYFUND			

2427500

OK Cancel

- Once you have completed your match checks and are ready to run the final version of three baseline reports, complete the following steps:
  - 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
  - To save the reports as a PDF document, click the Export Icon  and choose Export Document as PDF
  - 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.

## A1A2 Financial Record Report



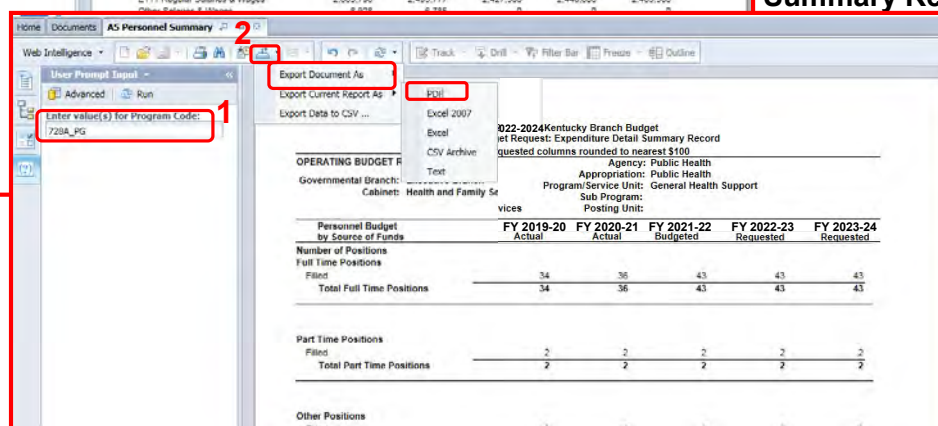
2022-2024 Kentucky Branch Budget  
Baseline Budget Request: Expenditure Detail Summary Record  
All requested columns rounded to nearest \$100

OPERATING BUDGET RECORD A-3  
Agency: Public Health  
Appropriation: Public Health  
Program/Service Unit: General Health Support  
Sub Program: Sub Program

	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24
	Actual	Actual	Budgeted	Requested	Requested
EXPENDITURES BY FUND SOURCE					
General Fund	12,267,492	24,774,072	27,051,100	22,448,200	16,802,800
Restricted Fund	11,701,553	9,303,436	22,996,600	22,996,600	22,996,600
Federal Fund	897,179	480,515	505,636	495,700	345,300
<b>TOTAL EXPENDITURES BY FUND</b>	<b>24,866,224</b>	<b>34,558,023</b>	<b>50,553,336</b>	<b>45,940,500</b>	<b>40,144,700</b>
EXPENDITURE CATEGORY					
Personnel Cost					
E111 Regular Salaries & Wages	2,662,796	2,493,777	2,427,500	2,448,600	2,493,500

## A3 Expenditure Detail Report

## A5 Personnel Summary Report




2022-2024 Kentucky Branch Budget  
Baseline Budget Request: Expenditure Detail Summary Record  
All requested columns rounded to nearest \$100

OPERATING BUDGET RECORD A-3  
Agency: Public Health  
Appropriation: Public Health  
Program/Service Unit: General Health Support  
Sub Program: Sub Program

	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24
	Actual	Actual	Budgeted	Requested	Requested
Personnel Budget by Source of Funds					
Number of Positions					
Full Time Positions					
Filled	34	36	43	43	43
Total Full Time Positions	34	36	43	43	43
Part Time Positions					
Filled	2	2	2	2	2
Total Part Time Positions	2	2	2	2	2
Other Positions					
Filled					

Do you want to open or save A5 Personnel Summary.pdf (51.6 KB) from eas073vu-ws001?

Open Save  Cancel

- 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.





## Restricted Fund Forms

### Section 3 Restricted Fund Form

#### Section 3.1 Budget Form Overview

The two tools within KBUD used to create your restricted fund budget requests are the Restricted Fund Maintenance table and the 2224\_E\_FUND-RECEIPTS budget request form. These two tools along with historical data load for FY20 and FY21 are all the components necessary to produce the D\_RestrictedFundSumRecord and E Restricted Fund Record reports in EBI. The narrative data entered in the Restricted Fund maintenance table along with the numerical budget data entered on the agency's 2224\_E\_FUND-RECEIPTS forms are translated into informative budget request reports. These reports are the final output used by agencies to submit their formal budget request to GOPM.

#### Restricted Fund Maintenance

#### D\_RestrictedFundSumRecord Report

OPERATING BUDGET SUMMARY RECORD D  
Governmental Branch: Executive Branch  
Cabinet: Tourism, Arts and Heritage  
Appropriation: Fish and Wildlife Resources  
Agency: Tourism, Arts and Heritage Cabinet

#### E Restricted Fund Record Report

Summary of Resources  
Balance Forward (E Form)

I. FUND SOURCE DATA					
Account Title:	ABC Admin, Enforce & License Fund				
eMARS Fund Code:	13BJ				
Legal Authority Citation:	KRS 243.025				
II. RESTRICTED FUNDS DESCRIPTION: Rr ABC's restricted funds are generated by the or fee is assigned to each license type. Alcoholic basis. Carry-forward is important as it gives the operation in those periods in which license fee paid for licenses under KRS 243.030 and 243.040 shall be used solely for the administration and enforcement of KRS Chapters 241, 242, 243 and 244.					
III. RECEIPT STRUCTURE					
Receipts by Revenue Source Code (Both Revenue and Non-revenue)	Actual FY 2019 - 20	Actual FY 2020 - 21	Budgeted FY 2021 - 22	Requested FY 2022 - 23	Requested FY 2023 - 24
CASH Cash	0	0	-975,000	-1,200,000	-1,200,000
Operating Transfer from	0	0	200,000	200,000	200,000
N113 Agency Revenue Fund	0	0	250,000	250,000	250,000
R187 ABC Education Training Acct.	0	0	100	100	100
R190 ABC Forfeited Property	0	0	1,400	3,000	3,000
R379 Lien Fees	0	0	6,500	30,000	30,000
R381 License Application Fee	0	0	5	50,000	50,000
R384 Renewal License Fee	0	0	7,428,100	7,203,100	7,203,100
Other Fees Related to Licenses	0	0			
R386	0	0			
Total Receipts	0	0	7,428,100	7,203,100	7,203,100
IV. RESTRICTED FUNDS BUDGETS SUMMARY					
(A) Resources:	Actual FY 2019 - 20	Actual FY 2020 - 21	Budgeted FY 2021 - 22	Requested FY 2022 - 23	Requested FY 2023 - 24
Balance Forward (E Form)	0	0	6,337,000	5,866,600	4,728,300
Current Receipts-Existing (E Form)	0	0	8,284,300	8,284,300	8,284,300
Non-Revenue Receipts (E form)	0	0	-775,000	-1,000,000	-1,000,000
Total Resources	0	0	13,846,300	13,150,900	12,012,600
(B) Expenditures:					
Additional Budget Request Expenditures	0	0	0	1,419,600	1,419,600
Baseline Budget Expenditures	0	0	7,979,700	6,845,400	6,845,400
Defined Calculations Expenditures	0	0	0	157,600	215,700
Total Expenditures	0	0	7,979,700	8,422,600	8,480,700

#### 2224\_E\_FUND-RECEIPTS Form

The 2022-2024 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 2224\_E\_FUND-RECEIPTS form will be used to produce your agency's budget request.

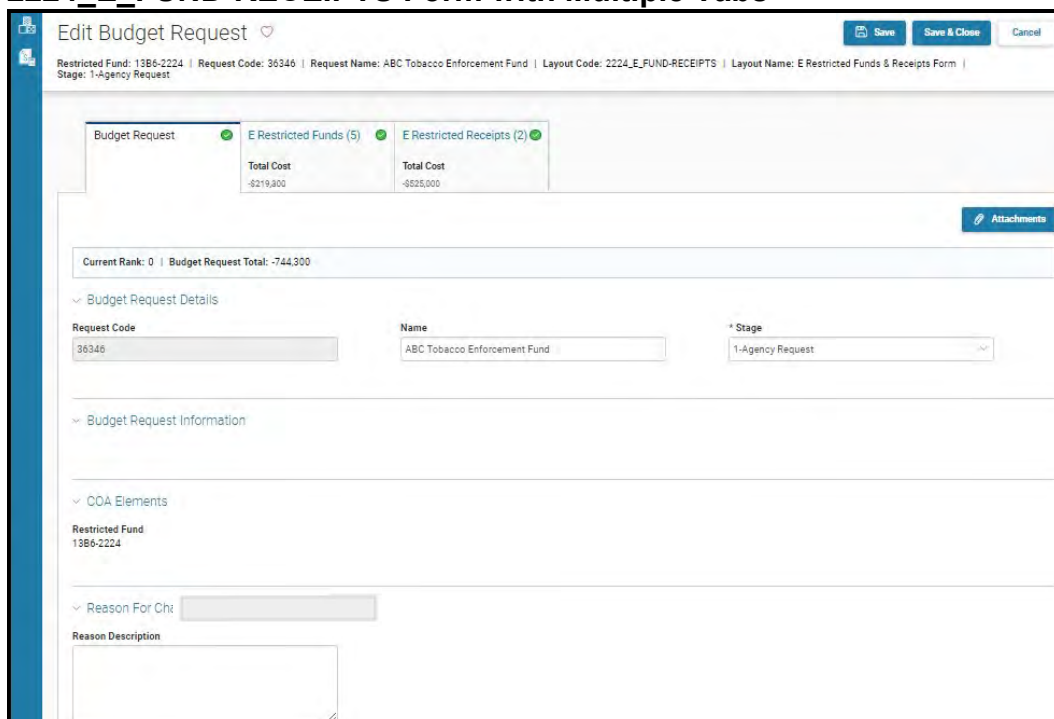
### 2224 E Restricted Funds & Receipts Form

Code	Name
2224_E_FUND-RECEIPTS	E Restricted Funds & Receipts Form

The 2224\_E\_FUND-RECEIPTS form contains two tabs to record the budget numerical data for 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

### 2224\_E\_FUND-RECEIPTS Form with Multiple Tabs



The screenshot shows the 'Edit Budget Request' form. At the top, there are tabs for 'Budget Request', 'E Restricted Funds (5)', and 'E Restricted Receipts (2)'. Below the tabs, there is a summary section showing 'Total Cost' for 'E Restricted Funds' as -\$219,800 and for 'E Restricted Receipts' as -\$625,000. The 'Current Rank' is 0 and the 'Budget Request Total' is -744,800. The 'Budget Request Details' section includes fields for 'Request Code' (36346), 'Name' (ABC Tobacco Enforcement Fund), and 'Stage' (1-Agency Request). The 'Budget Request Information' section is currently collapsed. The 'COA Elements' section shows 'Restricted Fund' 1386-2224. The 'Reason For Chg' section is also collapsed.

### **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 2022-2024 Budget Instructions.

#### **Section 3.2.1      Process Overview**

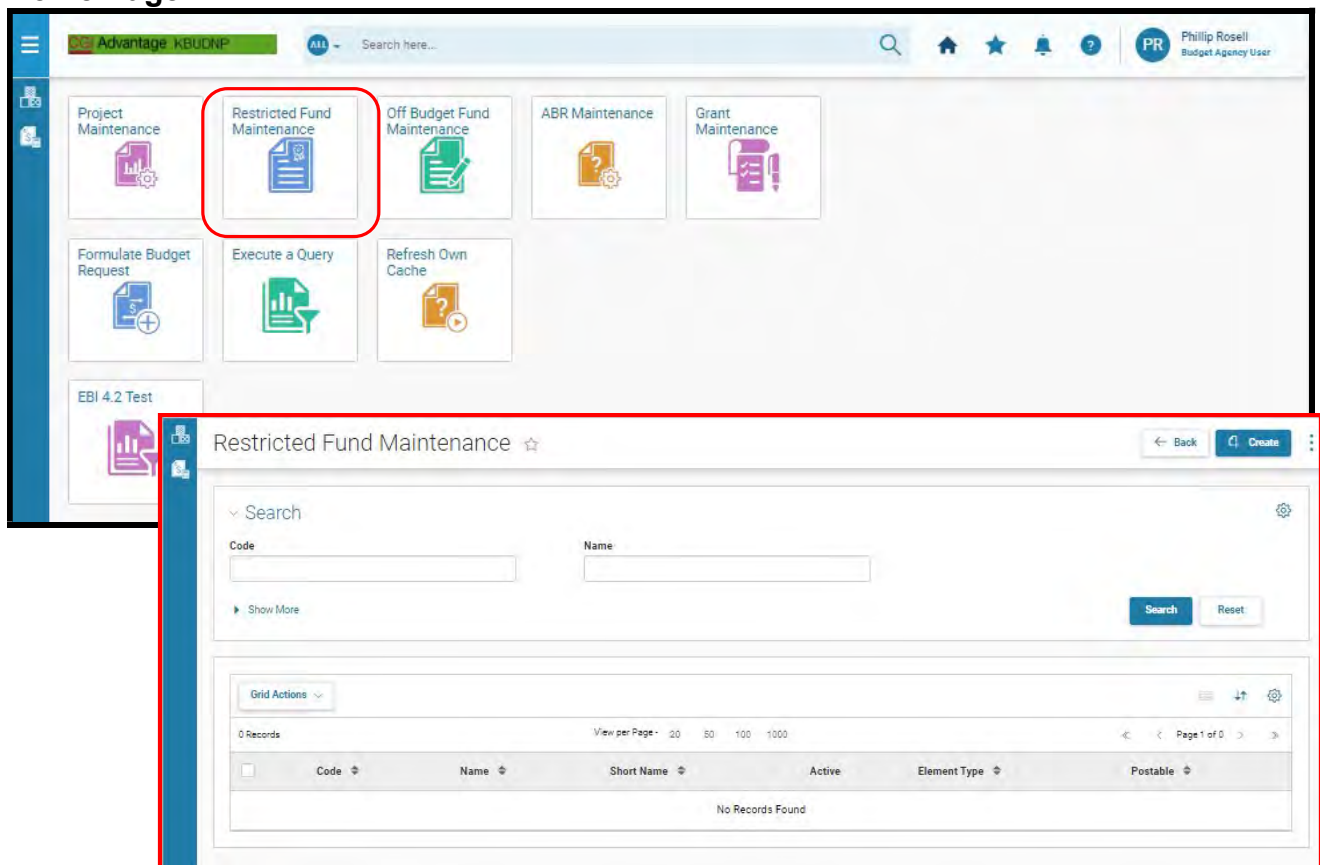
The following is a summarized description of the steps involved in the process to create a Restricted Fund budget request in order to help users understand the flow of the detailed instructions:

- 1) Login to KBUD and navigate to the Restricted Fund Maintenance table to update information on each specific Restricted Fund
- 2) Navigate to the Budget Layout Selection Page to choose the 2224\_E\_FUND-RECEIPTS Budget Request form
- 3) Create an instance of the 2224\_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
  - 2224\_E\_FUND-RECEIPTS Budget Request Form Tabs
    - **Edit Budget Request**
    - **E Restricted Funds**
    - **E Restricted Receipts**
- 5) Login to KBUD Reports (EBI) and navigate to the 22-24 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 Table and Update the Fund Information

- 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, click on the Restricted Fund Maintenance tile. The Restricted Fund Maintenance page will appear.

#### Home Page

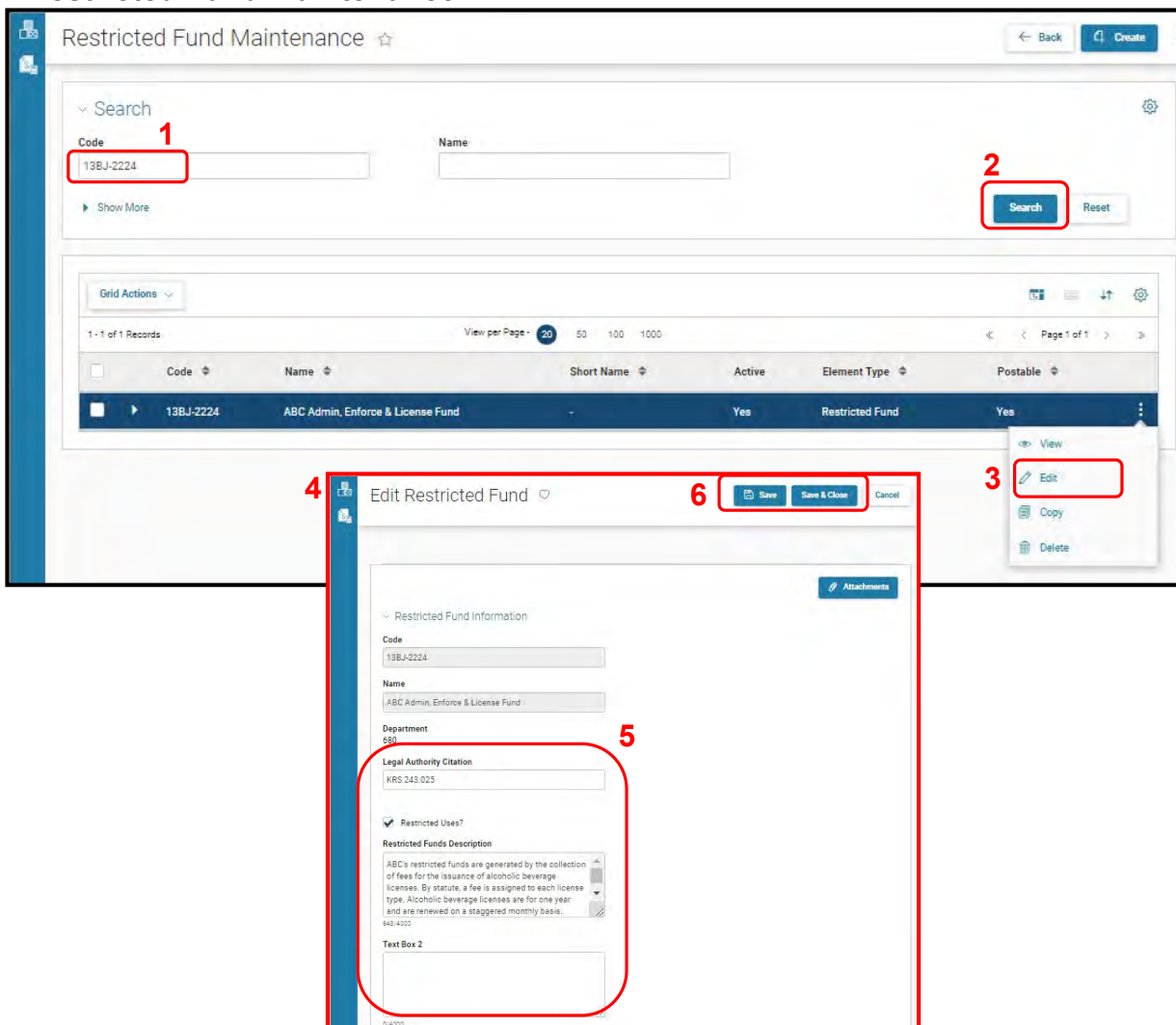


The screenshot shows the KBUD Home Page with a sidebar on the left and a main content area. The main content area contains several tiles: Project Maintenance, Restricted Fund Maintenance (highlighted with a red box), Off Budget Fund Maintenance, ABR Maintenance, Grant Maintenance, Formulate Budget Request, Execute a Query, Refresh Own Cache, and EBI 4.2 Test. The Restricted Fund Maintenance tile is highlighted with a red box.

The Restricted Fund Maintenance page is shown below the home page. It features a search bar with fields for Code and Name, a Search button, and a Reset button. Below the search bar is a table with columns: Code, Name, Short Name, Active, Element Type, and Postable. The table shows 0 Records and a message "No Records Found".

- From the 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:
  - Enter the Restricted Fund number and along with “-2224” in the Code textbox
  - 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: 13B\*)
  - Check the 3 dot menu and select the Edit function
  - The Edit Restricted Fund screen will appear
  - Update any of the Restricted Fund information not greyed out
  - Click either the Save or the Save & Close button

### Restricted Fund Maintenance



The screenshot displays the 'Restricted Fund Maintenance' interface. At the top, there is a search section with a 'Code' field (containing '13BJ-2224') and a 'Name' field. A red box labeled '1' highlights the 'Code' field. To the right of the search fields is a 'Search' button (labeled '2') and a 'Reset' button. Below the search section is a table with columns: Code, Name, Short Name, Active, Element Type, and Postable. The table shows one record: '13BJ-2224', 'ABC Admin, Enforce & License Fund', '-', 'Yes', 'Restricted Fund', and 'Yes'. A red box labeled '3' highlights the three-dot menu icon next to the record. A context menu is open, showing options: View, Edit (highlighted with a red box), Copy, and Delete. Below the table is an 'Edit Restricted Fund' form (labeled '4'). The form has a title bar with 'Save', 'Save & Close', and 'Cancel' buttons (labeled '6'). The form contains several fields: 'Code' (13BJ-2224), 'Name' (ABC Admin, Enforce & License Fund), 'Department' (550), 'Legal Authority Citation' (KRS 243.025), 'Restricted Uses?' (checked), 'Restricted Funds Description' (ABC's restricted funds are generated by the collection of fees for the issuance of alcoholic beverage licenses. By statute, a fee is assigned to each license type. Alcoholic beverage licenses are for one year and are renewed on a staggered monthly basis. 540.420), and 'Text Box 2'. A red box labeled '5' highlights the 'Restricted Funds Description' field. An 'Attachments' button is located at the top right of the form.

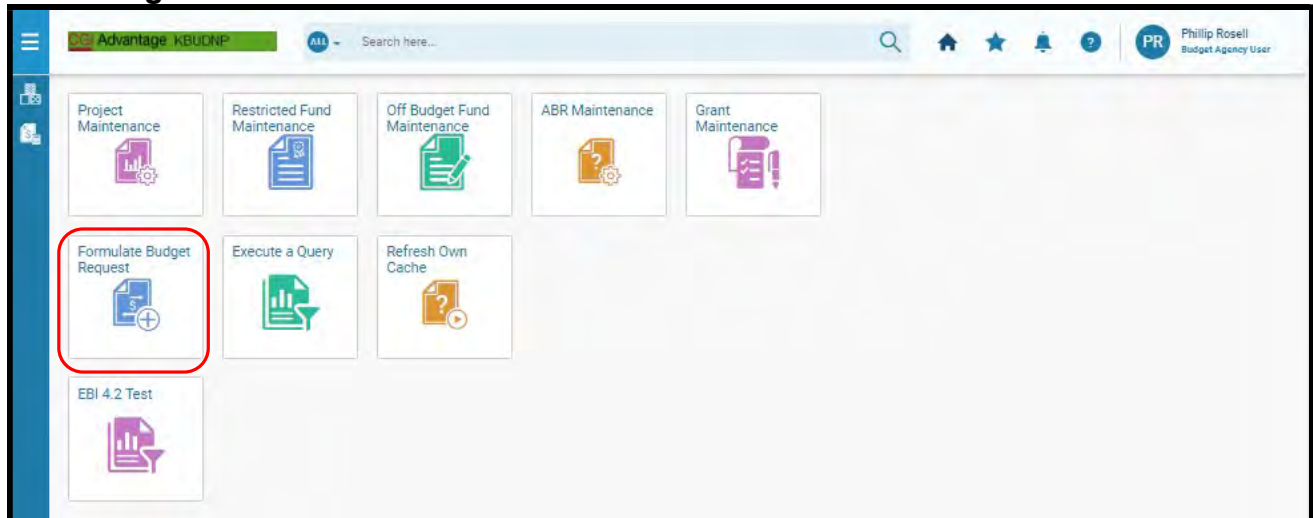
- Here is some additional guidance to assist in filling out Restricted Fund Maintenance page:
  - **Legal Authority Citation** – Enter the specific legal authority that governs both the authority to collect the Restricted Fund receipts and purposes for which they may be expended.
  - **Restricted Uses?** – 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 2020-2022 biennium, the amounts affected, and the legal authority for the change. If changes are expected for the 2022-2024 biennium, outline the changes in rates/fees, amounts affected, and the legal authority.



### Section 3.2.3 Navigate to the 2224\_E\_FUND-RECEIPTS Form

- From the Home page, you can navigate to the KBUD forms by clicking the Formulate Budget Request tile. The Budget Layout Selection page will appear.

#### Home Page



#### Budget Layout Selection Page

Grid Actions			
1 - 20 of 25 Records			
View per Page: 20 50 100 1000			
Page 1 of 2			
Code	Name		
<input type="checkbox"/> 2224 A2-A3-A4-A5	A2/A3/A4/A5 Baseline Budget Request		Select
<input type="checkbox"/> 2224 B2-B3-B4-B5	B2/B3/B4/B5 Additional Budget Request		Select
<input type="checkbox"/> 2224 E_FUND-RECEIPTS	E Restricted Funds & Receipts Form		Select
<input type="checkbox"/> 2224 G	G Federal Assistance Form		Select
<input type="checkbox"/> 2224 OFFBUD FUND	Off Budget Funds		Select
<input type="checkbox"/> 2224 CAPITAL FUND	Capital Request by Fund Source		Select
<input type="checkbox"/> 2224 CAPITAL EXPEND	Capital Request Expenditures		Select
<input type="checkbox"/> 2224 CAP IMPONOPBUD	Capital Request – Impact on Operating Budget		Select

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 2224\_E\_FUND-RECEIPTS form by clicking on the corresponding blue Select button. The Select Budget Request page will appear.

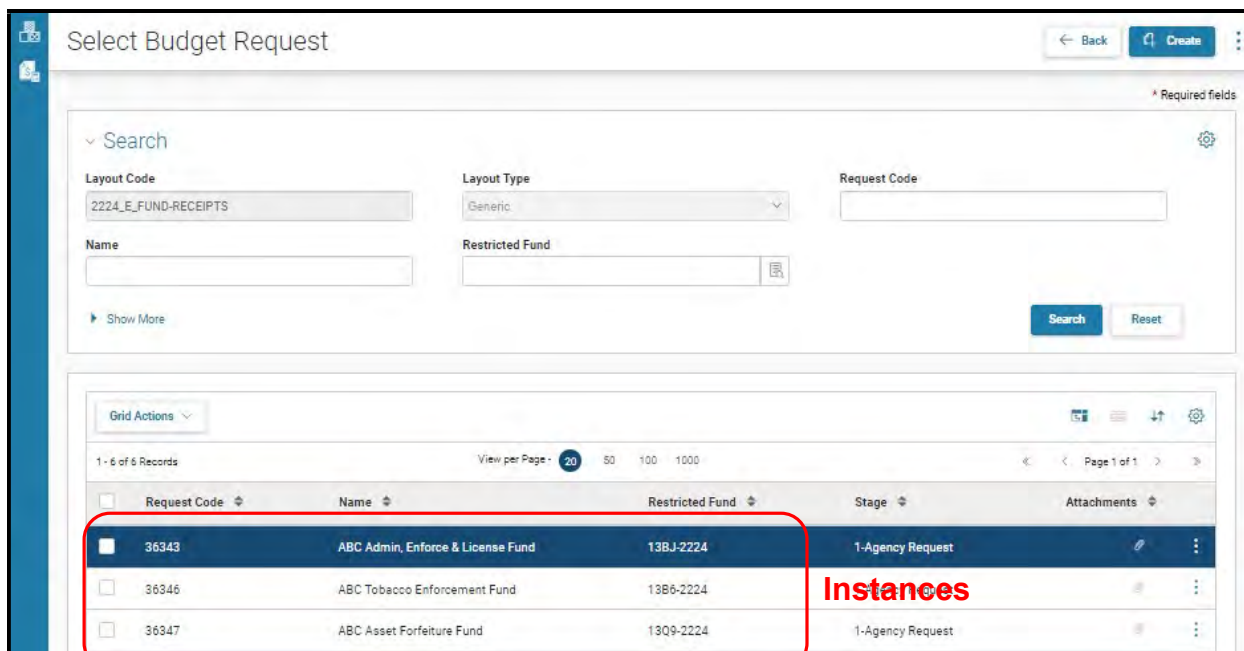
### Budget Layout Selection Page



Code	Name	Action
2224 A2-A3-A4-A5	A2/A3/A4/A5 Baseline Budget Request	Select
2224 B2-B3-B4-B5	B2/B3/B4/B5 Additional Budget Request	Select
2224_E_FUND-RECEIPTS	E Restricted Funds & Receipts Form	Select
2224 G	G Federal Assistance Form	Select
2224 OFFBUD FUND	Off Budget Funds	Select
2224 CAPITAL FUND	Capital Request by Fund Source	Select
2224 CAPITAL EXPEND	Capital Request Expenditures	Select
2224 CAP IMPONOPBUD	Capital Request – Impact on Operating Budget	Select

- The Select Budget Request page will display all the instances of this specific form (2224\_E\_FUND-RECEIPTS) you have created.

### Select Budget Request Page (2224\_E\_FUND-RECEIPTS Form)



Select Budget Request

Layout Code: 2224\_E\_FUND-RECEIPTS

Layout Type: Generic

Request Code:

Name:

Restricted Fund:

Show More

Search Reset

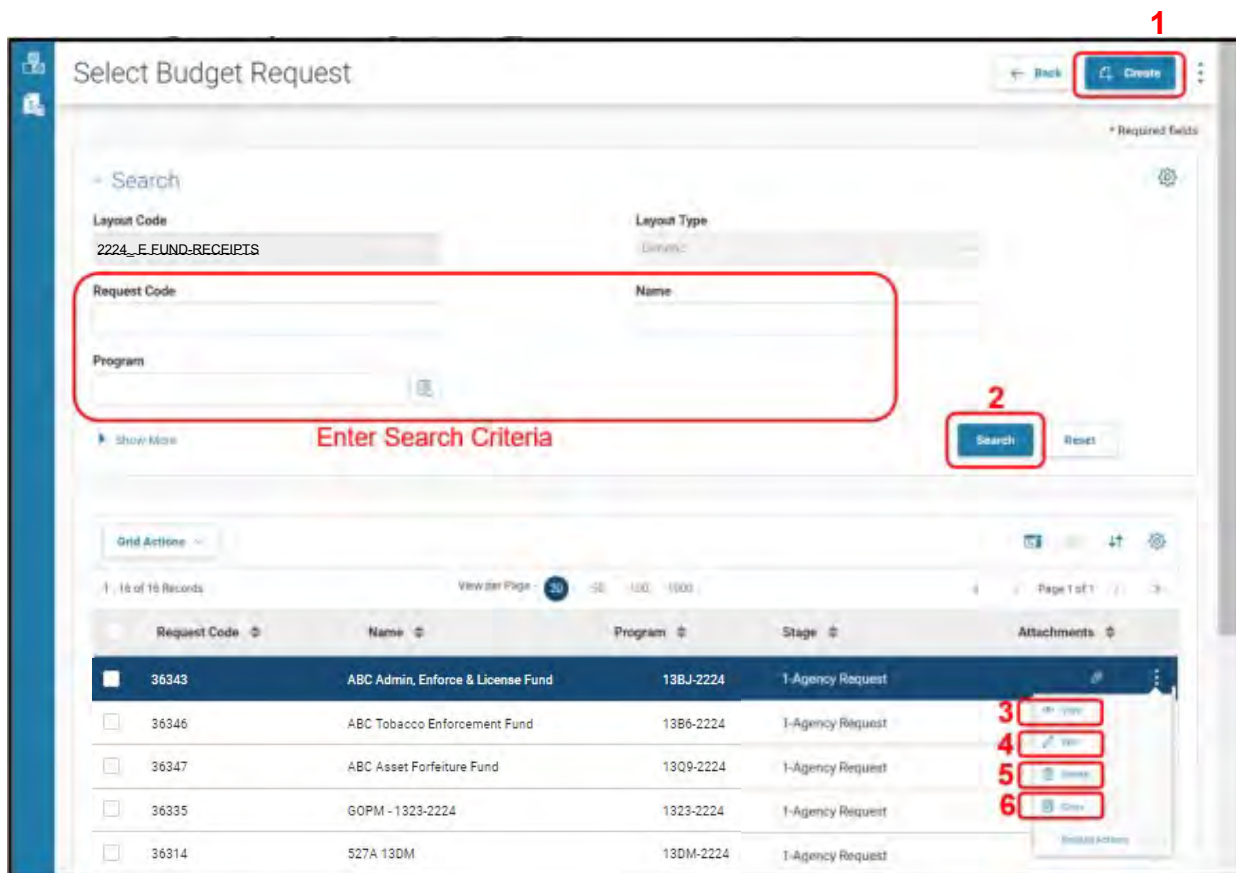
Request Code	Name	Restricted Fund	Stage	Attachments
36343	ABC Admin, Enforce & License Fund	13BJ-2224	1-Agency Request	
36346	ABC Tobacco Enforcement Fund	13B6-2224		
36347	ABC Asset Forfeiture Fund	13Q9-2224	1-Agency Request	

**Instances**

From the Select Budget Request page, you can do all of the following functions:

1. Use the Create button to create a new instance of this specific budget form
2. Use the Search button to search for previous created forms
3. Use the View feature to only view (no editing) an existing instance of this specific form
4. Use the Edit feature to edit an existing instance of this specific form
5. Use the Delete feature to delete an existing instance of this specific form
  - a. (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 the tabs and then exit the form and perform the deletion procedure)
6. Use the Copy feature to copy an existing instance of this specific form

### Select Budget Request Page (2224\_E\_FUND-RECEIPTS Form)



**1**

Select Budget Request

Back Create

Search

Layout Code: 2224\_E\_FUND-RECEIPTS

Layout Type: Default

Request Code: Name:

Program:

Show More Enter Search Criteria Search Reset

Grid Actions

16 of 16 Records View per Page: 20 50 100 1000 Page 1 of 1

Request Code	Name	Program	Stage	Attachments
36343	ABC Admin, Enforce & License Fund	13BJ-2224	1-Agency Request	
36346	ABC Tobacco Enforcement Fund	13B6-2224	1-Agency Request	
36347	ABC Asset Forfeiture Fund	13Q9-2224	1-Agency Request	
36335	GOPM - 1323-2224	1323-2224	1-Agency Request	
36314	527A 13DM	13DM-2224	1-Agency Request	

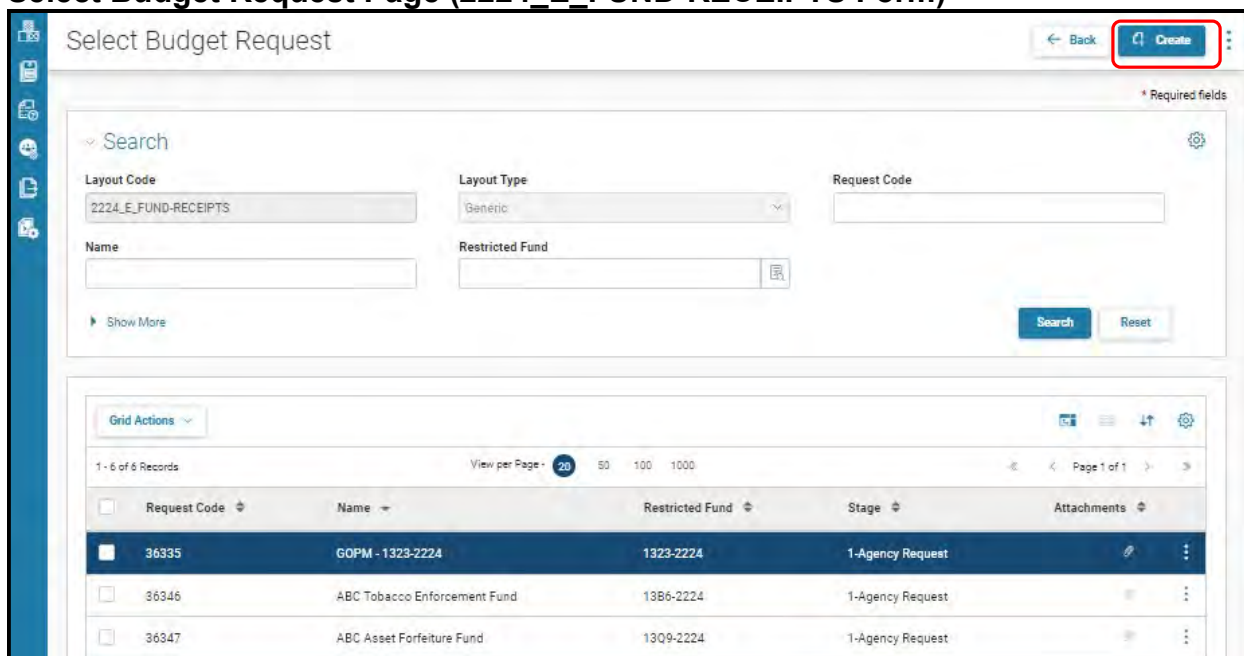
**3** View **4** Edit **5** Delete **6** Copy

### 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. In this scenario, we will create a 2224\_E\_FUND-RECEIPTS form for Restricted Fund 13BJ (code 13BJ-2224).

- From the Select Budget Request page, click the Create button. The Create Budget Request page will appear and allow you to create a new instance of the 2224\_E\_FUND-RECEIPTS form.

#### Select Budget Request Page (2224\_E\_FUND-RECEIPTS Form)



Select Budget Request

← Back **Create**

\* Required fields

Search

Layout Code: 2224\_E\_FUND-RECEIPTS

Layout Type: Generic

Request Code:

Name:

Restricted Fund:

Show More

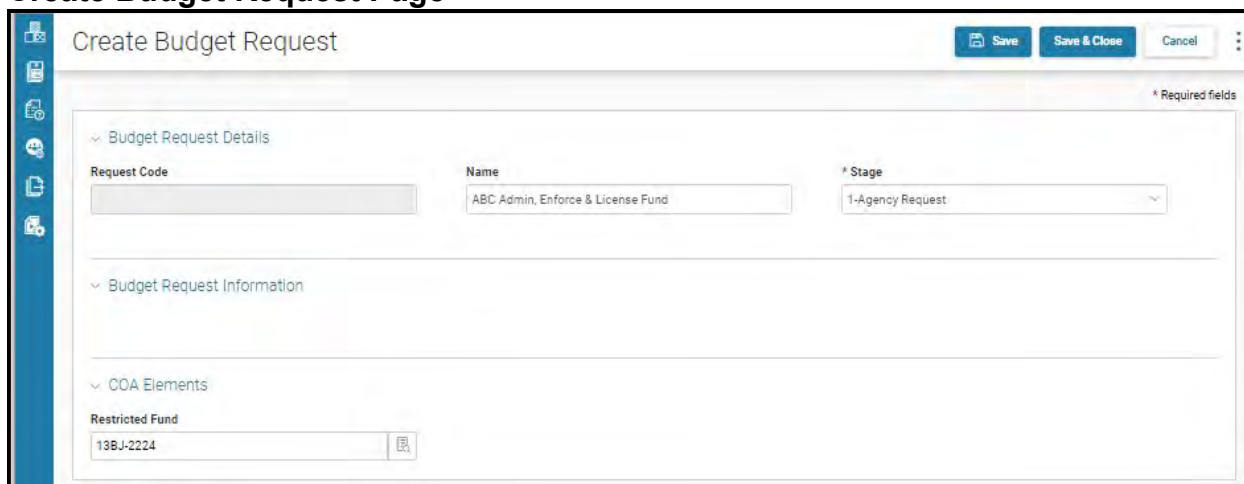
Search Reset

Grid Actions

1 - 6 of 6 Records View per Page: 20 50 100 1000 Page 1 of 1

Request Code	Name	Restricted Fund	Stage	Attachments
36335	GOPM - 1323-2224	1323-2224	1-Agency Request	
36346	ABC Tobacco Enforcement Fund	13B6-2224	1-Agency Request	
36347	ABC Asset Forfeiture Fund	1309-2224	1-Agency Request	

#### Create Budget Request Page



Create Budget Request

Save Save & Close Cancel

\* Required fields

Budget Request Details

Request Code:

Name: ABC Admin, Enforce & License Fund

\* Stage: 1-Agency Request

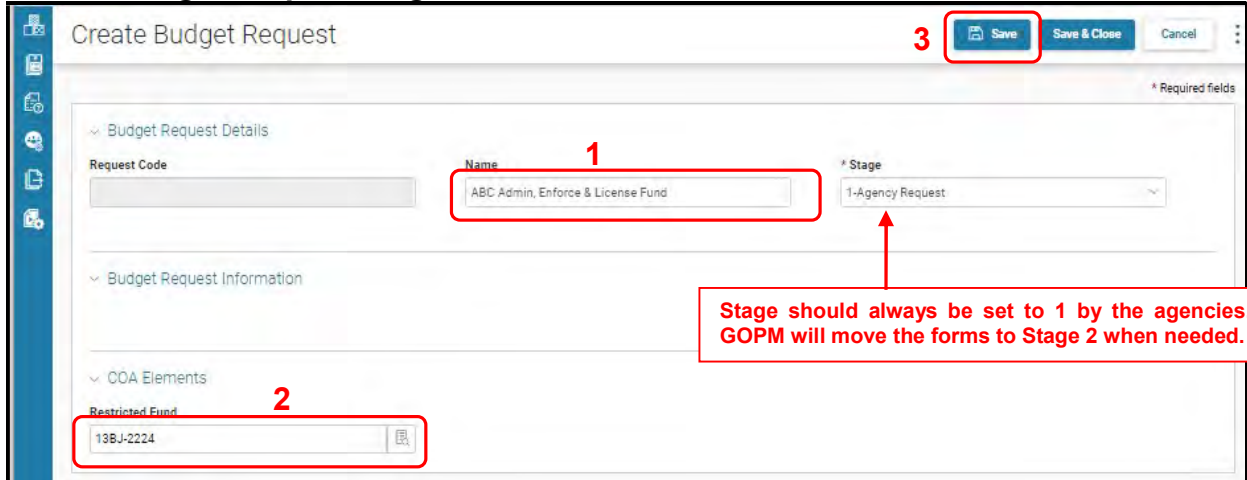
Budget Request Information

COA Elements

Restricted Fund: 13BJ-2224

- From the Create Budget Request page, you will need to complete these steps:
  - Fill in the Name textbox
  - Fill in the Restricted Fund textbox with the Restricted Fund code (Example - 13BJ-2224)
  - Click the Save button, and the Edit Budget Request Page (new form) with all its appropriate tabs will be created

### Create Budget Request Page



**3** Save Save & Close Cancel

**1**

Name  
ABC Admin, Enforce & License Fund

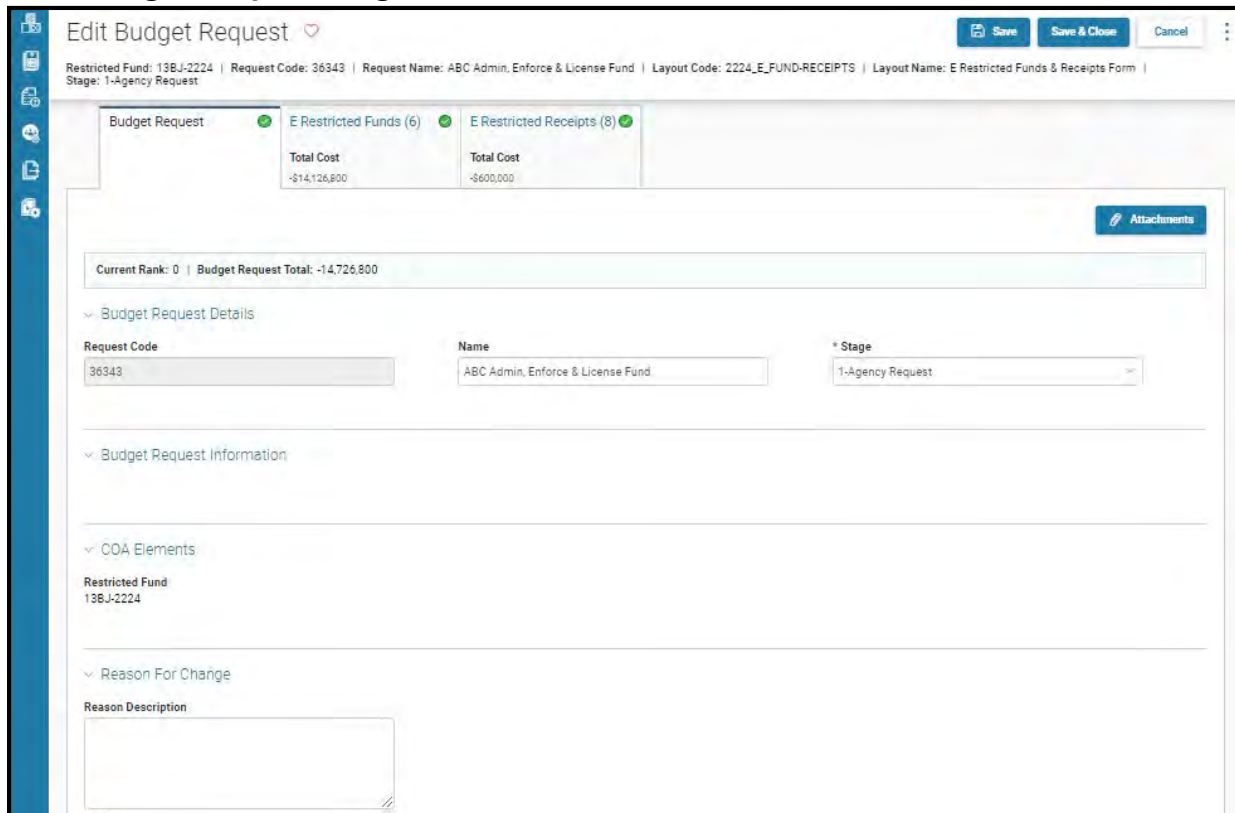
\* Stage  
1-Agency Request

**2**

Restricted Fund  
13BJ-2224

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

### Edit Budget Request Page



Save Save & Close Cancel

Restricted Fund: 13BJ-2224 | Request Code: 36343 | Request Name: ABC Admin, Enforce & License Fund | Layout Code: 2224\_E\_FUND-RECEIPTS | Layout Name: E Restricted Funds & Receipts Form |  
Stage: 1-Agency Request

Budget Request E Restricted Funds (6) E Restricted Receipts (8)

Total Cost  
-\$14,126,800 Total Cost  
-\$600,000

Attachments

Current Rank: 0 | Budget Request Total: -14,726,800

**Budget Request Details**

Request Code  
36343

Name  
ABC Admin, Enforce & License Fund

\* Stage  
1-Agency Request

**Budget Request Information**

**COA Elements**

Restricted Fund  
13BJ-2224

**Reason For Change**

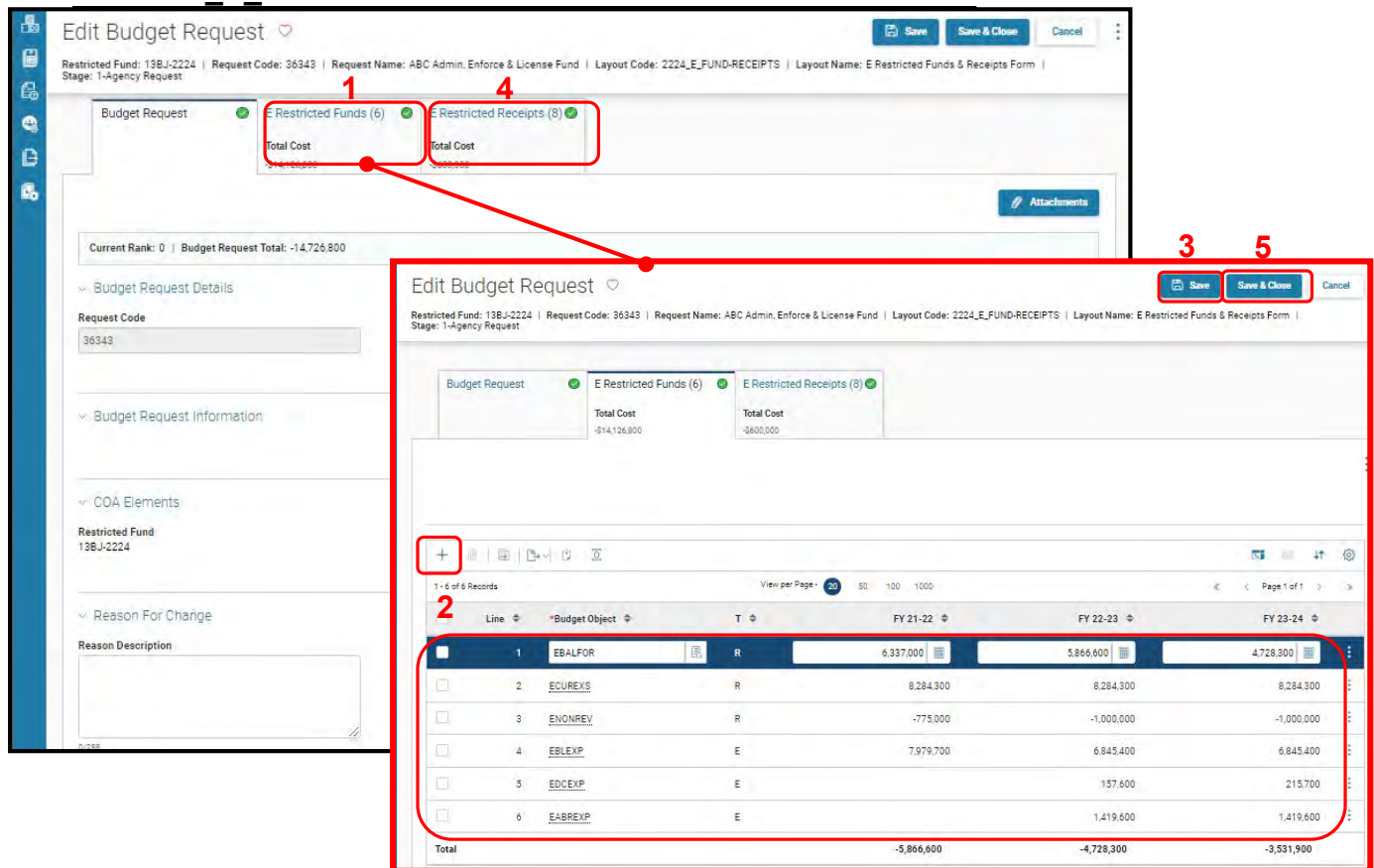
Reason Description



## Section 3.2.5 Entering Budget Data in the 2224\_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.
  - Click on the E Restricted Funds tab (NOTE: You can now add your Sources of Funds and Expenditure information)
  - Click on the Plus sign + 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 2022-2024 Budget Instructions)
  - 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).
  - Click the E Restricted Receipts tab to add more budget lines
  - Click the Save & Close button to exit the form when done adding the budget lines

### New 2224\_E\_FUND-RECEIPTS Form for Restricted Fund 13BJ



**Edit Budget Request**

Restricted Fund: 13BJ-2224 | Request Code: 36343 | Request Name: ABC Admin, Enforce & License Fund | Layout Code: 2224\_E\_FUND-RECEIPTS | Layout Name: E Restricted Funds & Receipts Form |

Budget Request: ☒ E Restricted Funds (6) ☒ E Restricted Receipts (8)

Total Cost: -\$14,126,800

Current Rank: 0 | Budget Request Total: -\$14,726,800

**Budget Request Details**

Request Code: 36343

**Budget Request Information**

**COA Elements**

Restricted Fund: 13BJ-2224

**Reason For Change**

Reason Description:

**E Restricted Receipts (8)**

1 - 6 of 6 Records

Line	Budget Object	T	FY 21-22	FY 22-23	FY 23-24
1	EBALFOR	R	6,337,000	5,866,600	4,728,300
2	ECUREXS	R	8,284,300	8,284,300	8,284,300
3	ENONREV	R	-775,000	-1,000,000	-1,000,000
4	EBLEXP	E	7,979,700	6,845,400	6,845,400
5	EDCEXP	E		157,600	213,700
6	EABREXP	E		1,419,600	1,419,600
<b>Total</b>			<b>-5,866,600</b>	<b>-4,728,300</b>	<b>-3,531,900</b>

- 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).



## Restricted Fund Forms

**Edit Budget Request** ♥ Save Save & Close Cancel

Restricted Fund: 138J-2224 | Request Code: 36343 | Request Name: ABC Admin, Enforce & License Fund | Layout Code: 2224\_E\_FUND-RECEIPTS | Layout Name: E Restricted Funds & Receipts Form | Stage: 1-Agency Request

Budget Request ✓

E Restricted Funds (5) ✓

E Restricted Receipts (8) ✓

Total Cost  
-\$228,200

Total Cost  
-\$600,000

Line	Budget Object	T	FY 21-22	FY 22-23	FY 23-24
1	EBALFOR	R		1,000	2,000
2	ECUREXS	R	8,284,300	8,284,300	8,284,300
3	ENONREV	R	-775,000	-1,000,000	-1,000,000
4	EBLEXP	E	7,509,300	845,400	845,400
5	EDCEXP	E			
<b>Total</b>			<b>\$7,509,200</b>	<b>\$7,285,300</b>	<b>\$7,286,300</b>

**Edit Budget Request** ♥ Save Save & Close Cancel

Restricted Fund: 138J-2224 | Request Code: 36343 | Request Name: ABC Admin, Enforce & License Fund | Layout Code: 2224\_E\_FUND-RECEIPTS | Layout Name: E Restricted Funds & Receipts Form | Stage: 1-Agency Request

Budget Request ✓

E Restricted Funds (5) ✓

E Restricted Receipts (8) ✓

Total Cost  
-\$228,200

Total Cost  
-\$600,000

Line	Budget Object	T	FY 21-22	FY 22-23	FY 23-24
1	CASH	R	-975,000	-1,200,000	-1,200,000
2	R190	R	81,200	82,300	83,300
3	N113	R	200,000	200,000	200,000
4	R187	R	250,000	250,000	250,000
5	R379	R	3,000	3,000	3,000
6	R381	R	1,400,000	1,400,000	1,400,000
7	R384	R	6,500,000	6,500,000	6,500,000
8	R386	R	50,000	50,000	50,000
<b>Total</b>			<b>-7,509,200</b>	<b>-7,285,300</b>	<b>-7,286,300</b>

The sources of funds total (excluding EBALFOR) should equal the detailed receipts total

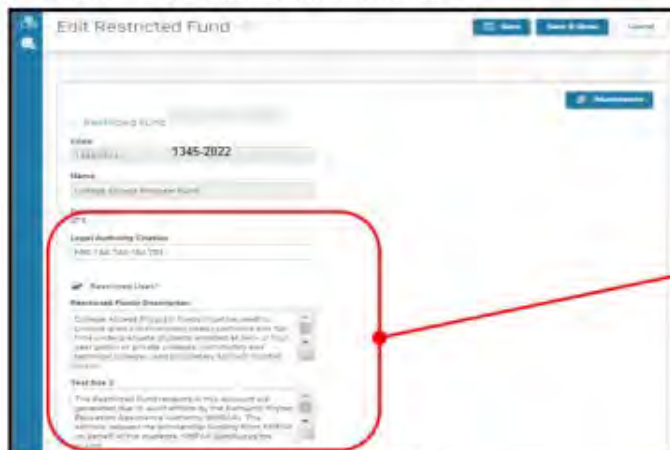
- Once the restricted fund maintenance table has been updated and the 2224\_E\_FUND-RECEIPTS form has been completed for each Restricted Fund, the associated Restricted Fund reports can be created and printed.

## Section 3.2.6 Login to KBUD Reports (EBI) to Access Restricted Fund Reports

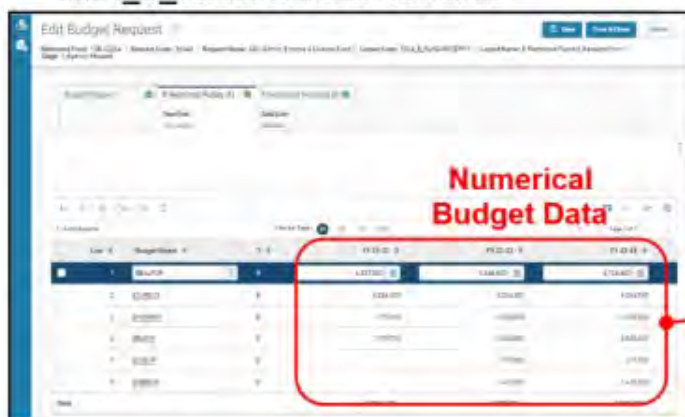
In this section, we will login to SAP's Enterprise Business Intelligence Version 4.2 (EBI 4.2) which houses the KBUD Reports and navigate to the 22-24 Biennium folder to access the necessary budget request reports. Reference Section 9, KBUD Reports, for more in depth explanation of reports.

- 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 maintenance tables are used to populate KBUD reports. You can directly trace the Restricted Fund Maintenance table 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.

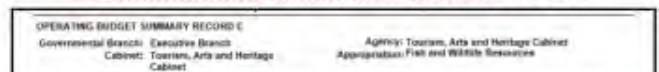
### Restricted Fund Maintenance



### 2224\_E\_FUND-RECEIPTS Form



### D RestrictedFundSumRecord Report



### E Restricted Fund Record Report

Summary of Restricted Fund Record Report (E)

Agency: Tourism, Arts and Heritage Cabinet  
Appropriation: Fish and Wildlife Resources

**I. FUND SOURCE DATA**

Account Title: ABC Agency, Education & License Fund  
AMNRS Fund Code: 1385  
Legal Authority Citation: KRS 243.025

**II. RESTRICTED FUNDS DESCRIPTION:** ABC's restricted funds are generated by this fee is assigned to each license type. Alcohol, tobacco, carry-forward is important as it gives the operation in those periods in which license fee paid for licenses under KRS 243.025 and 243.040 shall be used solely for the administration and enforcement of KRS Chapters 241, 242, 243 and 244.

**III. RECEIPTS SUMMARY**

Receipts by Revenue Source Code (Both Revenue and Non-revenue)	KR2018 - FY 2018 - 25	KR2019 - FY 2019 - 21	KR2020 - FY 2020 - 22	Requested FY 2022 - 23	Requested FY 2023 - 24
CASH	0	0	975,000	1,200,000	1,200,000
N113	0	0	200,000	200,000	200,000
N187	0	0	250,000	250,000	250,000
N190	0	0	100	100	100
N378	0	0	1,000	1,000	1,000
N381	0	0	1,000	1,000	1,000
N384	0	0	1,000	1,000	1,000
N388	0	0	1,000	1,000	1,000
<b>Total Receipts</b>	<b>0</b>	<b>0</b>	<b>7,428,100</b>	<b>7,203,100</b>	<b>7,203,100</b>

**IV. RESTRICTED FUNDS BUDGETS SUMMARY**

	Actual FY 2018 - 25	Actual FY 2019 - 21	Budgeted FY 2021 - 22	Requested FY 2022 - 23	Requested FY 2023 - 24
<b>(A) Resources:</b>					
Balance Forward (E Form)	0	0	6,337,000	5,000,000	5,720,000
Current Receipts Existing (E Form)	0	0	8,204,300	8,204,300	8,204,300
Non-Revenue Receipts (E Form)	0	0	775,000	1,000,000	1,000,000
<b>Total Resources</b>	<b>0</b>	<b>0</b>	<b>13,846,300</b>	<b>13,100,000</b>	<b>12,912,800</b>
<b>(B) Expenditures:</b>					
Additional Budget Request Expenditures	0	0	0	1,410,000	1,410,000
Baseline Budget Expenditures	0	0	7,975,700	6,845,400	6,845,400
Deferred Calculations Expenditures	0	0	0	157,800	215,700
<b>Total Expenditures</b>	<b>0</b>	<b>0</b>	<b>7,975,700</b>	<b>8,422,600</b>	<b>8,480,700</b>

- In this scenario, we will run 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.

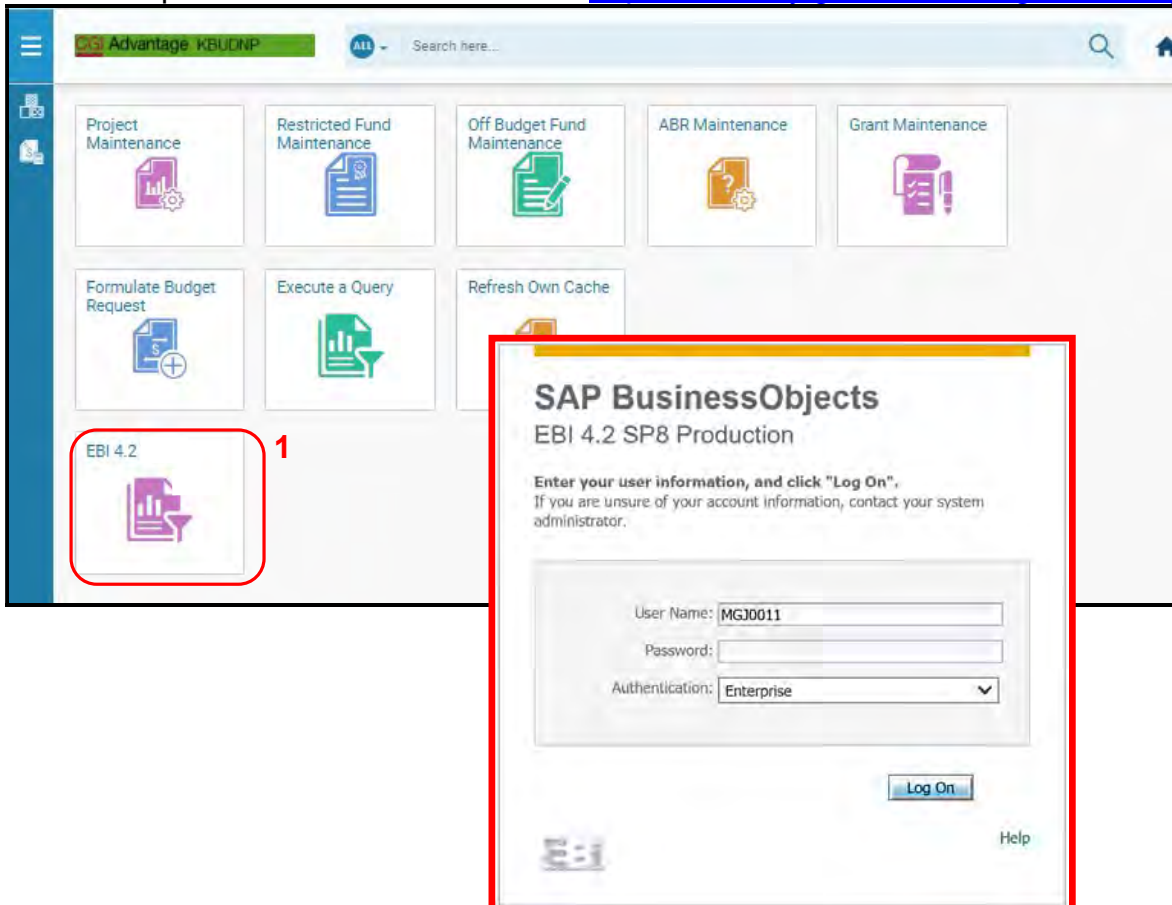
### **Required Restricted Fund Reports For Restricted Funds**

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**

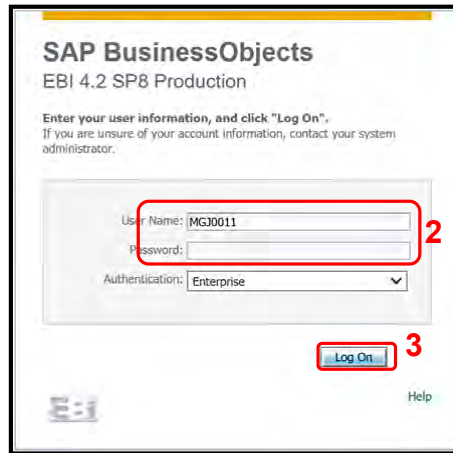
3. E\_Rstd\_Fund\_Mathcheck

- You will need to access the login webpage to EBI 4.2 which contains KBUD reports:
  1. Either click on the EBI 4.2 tile located on the KBUD Home page to access the webpage, or open your web browser and enter the direct link to EBI 4.2 and paste it into the URL textbox: <https://ebi42.ky.gov/BOE/BI/logonNoSso.jsp>



The screenshot shows the KBUD Advantage KBUDNP home page. The page has a blue sidebar on the left with a search bar and a home icon. The main content area displays several tiles: Project Maintenance, Restricted Fund Maintenance, Off Budget Fund Maintenance, ABR Maintenance, Grant Maintenance, Formulate Budget Request, Execute a Query, Refresh Own Cache, and EBI 4.2. The EBI 4.2 tile is highlighted with a red box and a red number '1'. A red box also highlights a login overlay for SAP BusinessObjects EBI 4.2 SP8 Production. The overlay contains the following text: "Enter your user information, and click 'Log On'. If you are unsure of your account information, contact your system administrator." Below this text is a login form with fields for User Name (MGJ0011), Password, and Authentication (Enterprise). A Log On button is at the bottom right of the form. A Help link is at the bottom right of the overlay.

2. Enter your eMARS User ID in the User Name textbox and your password
3. Click on the Log On button



**SAP BusinessObjects**  
EBI 4.2 SP8 Production

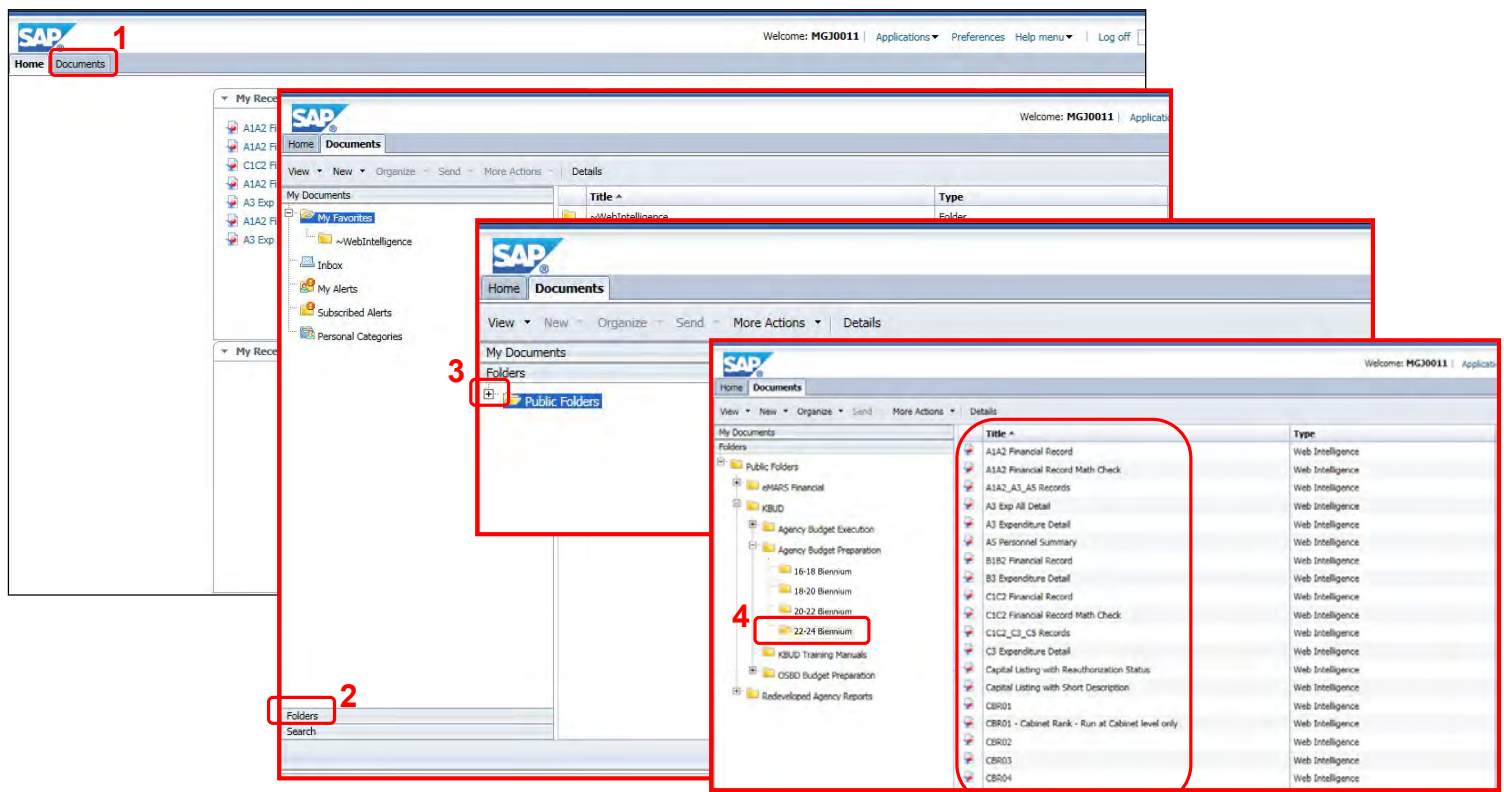
Enter your user information, and click "Log On".  
If you are unsure of your account information, contact your system administrator.

User Name:  Password:

Authentication: Enterprise

[Help](#)

- The Home tab is the entry point into the EBI application. Once in the application, navigate to the KBUD 22-24 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 22-24 Biennium folder under the Agency Budget Preparation folder. The available reports will appear on the right side of the web page



Welcome: MGJ0011 | Applications | Preferences | Help menu | Log off

**SAP** Home Documents

View | New | Organize | Send | More Actions | Details

My Documents

My Favorites

~WebIntelligence

Inbox

My Alerts

Subscribed Alerts

Personal Categories

My Documents

Public Folders

Public Folders

KBUD

Agency Budget Execution

Agency Budget Preparation

16-18 Biennium

18-20 Biennium

20-22 Biennium

22-24 Biennium

KBUD Training Manuals

OSBD Budget Preparation

Redeveloped Agency Reports

Title

Type

A1A2 Financial Record Web Intelligence

A1A2 Financial Record Math Check Web Intelligence

A1A2\_A1\_A5 Records Web Intelligence

A3 Exp All Detail Web Intelligence

A3 Expenditure Detail Web Intelligence

A5 Personnel Summary Web Intelligence

B1B2 Financial Record Web Intelligence

B3 Expenditure Detail Web Intelligence

C1C2 Financial Record Web Intelligence

C1C2 Financial Record Math Check Web Intelligence

C1C2\_C1\_C3 Records Web Intelligence

C3 Expenditure Detail Web Intelligence

Capital Listing with Reauthorization Status Web Intelligence

Capital Listing with Short Description Web Intelligence

CBR01 Web Intelligence

CBR01 - Cabinet Rank - Run at Cabinet level only Web Intelligence

CBR02 Web Intelligence



CBR03 Web Intelligence

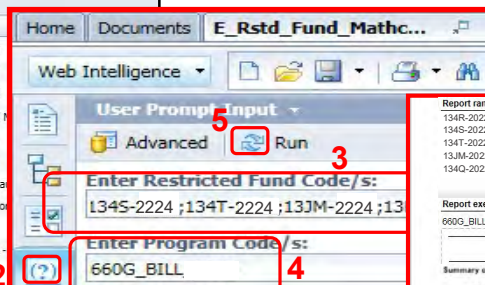
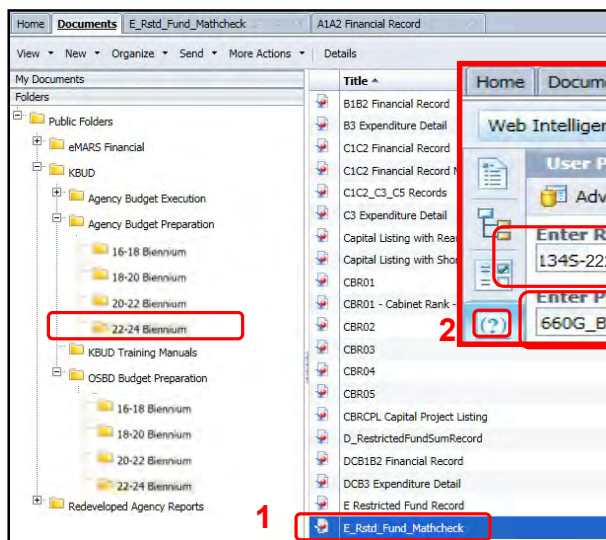
CBR04 Web Intelligence



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: 134S-2224;134T-2224;13JM-2224;134R-2224;134Q-2224)
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: 660G\_BILL.
5. Once the proper parameter/variable is entered, the Run icon  will be enabled. Click the Run icon to run the report



### E\_Rstd\_Fund\_Mathcheck

Report run for these Restricted Fund Codes		Restricted Fund Name	
134R-2022	Restricted Fish & Game Fund		
134S-2022	Fees in Lieu of Stream Mitigation Fund		
134T-2022	Program Income Fund		
13JM-2022	Boating Registration Funds		
134Q-2022	Non-Restricted Fish & Game Fund		

Report executed for these Programs		Program Name	
660G_BILL	Fish and Wildlife Resources		

	Actual FY 2019-20	Actual FY 2020-21	Budgeted FY 2021-22	Requested FY 2022-23	Requested FY 2023-24
<b>Summary of Resources:</b>					
BALFOR	\$1,474,877	\$1,021,539	\$6,043,808	\$1,255,423	\$8,855,423
EBALFOR	\$1,474,877	\$1,021,539	\$6,043,808	\$1,255,423	\$8,855,423
Should Be Zero	0	0	0	0	0
CURREC	44,706,223	\$7,957,792	42,428,700	\$2,951,600	\$5,951,600
SCURRXC and SCURRVS	44,706,223	\$7,957,792	42,428,700	\$2,951,600	\$5,951,600
Should Be Zero	0	0	0	0	0
NONREV and TRANSFER	-9,779,453	-8,505,860	-17,788,800	-23,800,000	-23,800,000
ENDUREV	-9,779,453	-8,505,860	-17,788,800	-23,800,000	-23,800,000
Should Be Zero	0	0	0	0	0
<b>Summary of Expenditures:</b>					
EXPBYFUND	34,779,879	34,911,038	31,423,700	31,651,600	34,951,600
-E Baseline Exp	34,779,879	34,911,038	31,423,700	31,651,600	34,951,600
-E Defined Calc Ex	0	0	0	1,481,100	3,130,100
-E ABR Exp	0	0	0	1,307,100	1,785,400
Should Be Zero	0	0	0	0	0



The Math Check Report 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 and B Forms 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 FY22 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 and B Forms
2. Example-2: Ensures the FY23 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 and B Forms
3. Example-3: Ensures the FY24 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 and B Forms (NOTE: These amounts do not balance and an adjustment is required)

### E Forms



Source of Fund Totals

### Math Check Purpose

Do the amounts enter on all the E Forms equal the same amounts entered on the A and B Forms for Restricted Funds

### A & B Forms



Source of Fund Totals

### E\_Rstd\_Fund\_Mathcheck

Report ran for these Restricted Fund Codes	Restricted Fund Name
134R-2224	Restricted Fish & Game Fund
134S-2224	Fees in Lieu of Stream Mitigation Fund
134T-2224	Program Income Fund
13JM-2224	Boating Registration Funds
134Q-2224	Non-Restricted Fish & Game Fund

Report executed for these Programs	Program Name
660G_BILL	Fish and Wildlife Resources

	Actual FY 2019-20	Actual FY 2020-21	Budgeted FY 2021-22	Requested FY 2022-23	Requested FY 2023-24
--	----------------------	----------------------	------------------------	-------------------------	-------------------------

Summary of Resources:

BALFOR	81,474,677	81,621,839	58,043,936	51,258,423	48,658,423
-EBALFOR	81,474,677	81,621,839	58,043,936	51,258,423	48,658,423
Should Be Zero	0	0	0	0	0
CURREC	44,706,223	57,967,792	42,423,700	52,951,600	55,951,600
-ECUREXS and ECURRVS	44,706,223	57,967,792	42,423,700	52,951,600	55,951,600
Should Be Zero	0	0	0	0	0
NONREV and TRANSFER	-9,779,483	-8,505,850	-17,785,500	-23,600,000	-23,600,000
-ENONREV	-9,779,483	-8,505,850	-17,785,500	-23,600,000	-23,601,000
Should Be Zero	0	0	0	0	1,000

### What to Do If Math Check Fails

If the total amounts from all the E forms do not equal the total amount of the A and B Forms for a specific budget object (like NONREV versus ENONREV), then an adjustment will need to be made. For example, the amounts are off by \$1,000, then either the NONREV on an A or B Form needs 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.



## Restricted Fund Forms

In Example-3, the total amounts from all the E Forms' ENONREV entries did not equal the total amount of the A and B 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 or B 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, B, and E Forms, there is a \$1,000 difference between 134S-2224 (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-2224 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.

### E Forms ENONREV Entries

#### 134R-2224

Line	*Budget Object	T	FY 21-22	FY 22-23	FY 23-24
1	EBALFOR	R	14,740,032	7,954,531	5,354,531
2	ECUREXS	R	31,226,600	28,530,600	31,530,600
3	ENONREV	R	-6,785,500	-2,600,000	-2,600,000
4	ECURRVS	R	325,000		
5	EBLEXP	E	31,423,700	26,268,300	27,406,100
6	EDCEXP	E		1,320,200	2,815,800
7	EABREXP	E		942,100	1,308,700

#### 134T-2224

Line	*Budget Object	T	FY 21-22	FY 22-23	FY 23-24
1	EBALFOR	R	6,104,313	6,104,313	6,104,313
2	ECUREXS	R	1,000,000	1,000,000	1,000,000
3	ENONREV	R	-1,000,000	-1,000,000	-1,000,000

#### 134S-2224

Line	*Budget Object	T	FY 21-22	FY 22-23	FY 23-24
1	EBALFOR	R	37,199,592	37,199,592	37,199,592
2	ECUREXS	R	10,000,000	20,000,000	20,000,000
3	ENONREV	R	-10,000,000	-20,000,000	-20,001,000

Reduce this E Form amount by \$1000  
to balance the A, B and E Forms

### A Forms NONREV Entries

#### 660A\_PG

Line	Fund	*Budget Object	T	FY 21-22	FY 22-23	FY 23-24
1	1300	BALFOR	R	14,740,031	7,954,531	5,345,531
2	1300	CURREC	R	5,926,600	5,798,400	5,797,300
3	1300	NONREV	R	-6,785,500	-2,600,000	-2,600,000
4	1300	EXPBYFUND	E	5,926,600	5,798,400	5,797,300

#### 660B\_PG

Line	Fund	*Budget Object	T	FY 21-22	FY 22-23	FY 23-24
1	1300	BALFOR	R	6,104,313	6,104,313	6,104,313
2	1300	CURREC	R	8,125,000	7,120,400	7,843,700
3	1300	NONREV	R	-1,000,000	-1,000,000	-1,000,000
4	1300	EXPBYFUND	E	7,125,000	6,120,400	6,843,700

#### 660C\_PG

Line	Fund	*Budget Object	T	FY 21-22	FY 22-23	FY 23-24
1	1300	BALFOR	R	37,199,592	37,199,592	37,199,592
2	1300	CURREC	R	13,100,000	23,451,800	23,883,900
3	1300	NONREV	R	-10,000,000	-20,000,000	-20,000,000
4	1300	EXPBYFUND	E	3,100,000	3,451,800	3,883,900

### E\_Rstd\_Fund\_Mathcheck (After \$1000 Adjustment)

	Actual FY 2019-20	Actual FY 2020-21	Budgeted FY 2021-22	Requested FY 2022-23	Requested FY 2023-24
<b>Summary of Resources:</b>					
BALFOR	81,474,677	81,621,839	58,043,936	51,258,423	48,658,423
-EBALFOR	81,474,677	81,621,839	58,043,936	51,258,423	48,658,423
Should Be Zero	0	0	0	0	0
CURREC	44,706,223	57,967,792	42,423,700	52,951,600	55,951,600
-ECUREXS and ECURRVS	44,706,223	57,967,792	42,423,700	52,951,600	55,951,600
Should Be Zero	0	0	0	0	0
NONREV and TRANSFER	-9,779,483	-8,505,850	-17,785,500	-23,600,000	-23,600,000
-ENONREV	-9,779,483	-8,505,850	-17,785,500	-23,600,000	-23,600,000
Should Be Zero	0	0	0	0	0

The report is now in  
balance

The 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.

Example: Ensures the FY24 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

### E Forms



Expenditure Totals

**Math Check Purpose**  
Do the total expenditure amounts entered on all the E Forms equal the expenditure by fund amounts entered on the A and B Forms for Restricted Funds?

### A & B Forms




Expenditure by Fund Totals

### E\_Rstd\_Fund\_Mathcheck

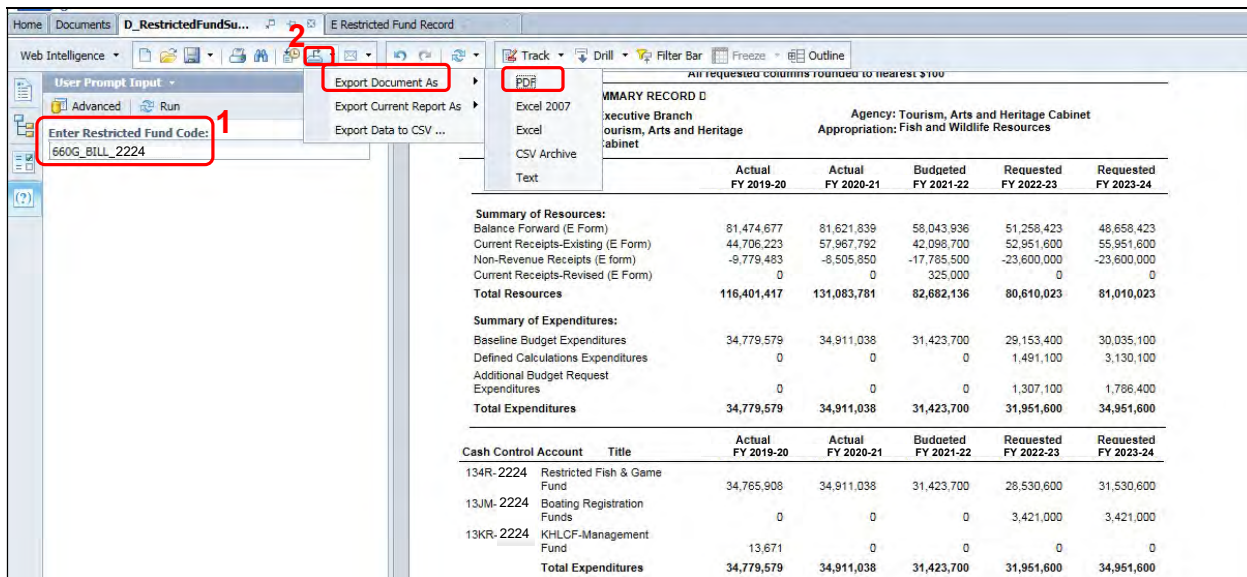
Summary of Expenditures:					
EXPBYFUND	34,779,579	34,911,038	31,423,700	31,951,600	34,951,600
-E Baseline Exp	34,779,579	34,911,038	31,423,700	29,153,400	30,035,100
-E Defined Calc Ex	0	0	0	1,491,100	3,130,100
-E ABR Exp	0	0	0	1,307,100	1,786,400
Should Be Zero	0	0	0	0	0

#### What to Do If Math Check Fails

If the total expenditure amounts from all the E forms do not equal the total expenditure by fund amounts from the A & B Forms, then an adjustment will need to be made to bring them into balance.

- 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\_2224
    - 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.

### D\_RestrictedFundSumRecord



	Actual FY 2019-20	Actual FY 2020-21	Budgeted FY 2021-22	Requested FY 2022-23	Requested FY 2023-24
<b>Summary of Resources:</b>					
Balance Forward (E Form)	81,474,677	81,621,839	58,043,936	51,258,423	48,658,423
Current Receipts-Existing (E Form)	44,706,223	57,967,792	42,098,700	52,951,600	55,951,600
Non-Revenue Receipts (E form)	-9,779,483	-8,505,850	-17,785,500	-23,600,000	-23,600,000
Current Receipts-Revised (E Form)	0	0	325,000	0	0
<b>Total Resources</b>	<b>116,401,417</b>	<b>131,083,781</b>	<b>82,682,136</b>	<b>80,610,023</b>	<b>81,010,023</b>
<b>Summary of Expenditures:</b>					
Baseline Budget Expenditures	34,779,579	34,911,038	31,423,700	29,153,400	30,035,100
Defined Calculations Expenditures	0	0	0	1,491,100	3,130,100
Additional Budget Request Expenditures	0	0	0	1,307,100	1,786,400
<b>Total Expenditures</b>	<b>34,779,579</b>	<b>34,911,038</b>	<b>31,423,700</b>	<b>31,951,600</b>	<b>34,951,600</b>
<b>Cash Control Account</b>					
134R- 2224 Restricted Fish & Game Fund	34,765,908	34,911,038	31,423,700	28,530,600	31,530,600
13JM- 2224 Boating Registration Funds	0	0	0	3,421,000	3,421,000
13KR- 2224 KHLCF-Management Fund	13,671	0	0	0	0
<b>Total Expenditures</b>	<b>34,779,579</b>	<b>34,911,038</b>	<b>31,423,700</b>	<b>31,951,600</b>	<b>34,951,600</b>

3


Do you want to open or save D\_RestrictedFundSumRecord.pdf (60.3 KB) from eas073vu-ws001?
 

Open
 Save
 

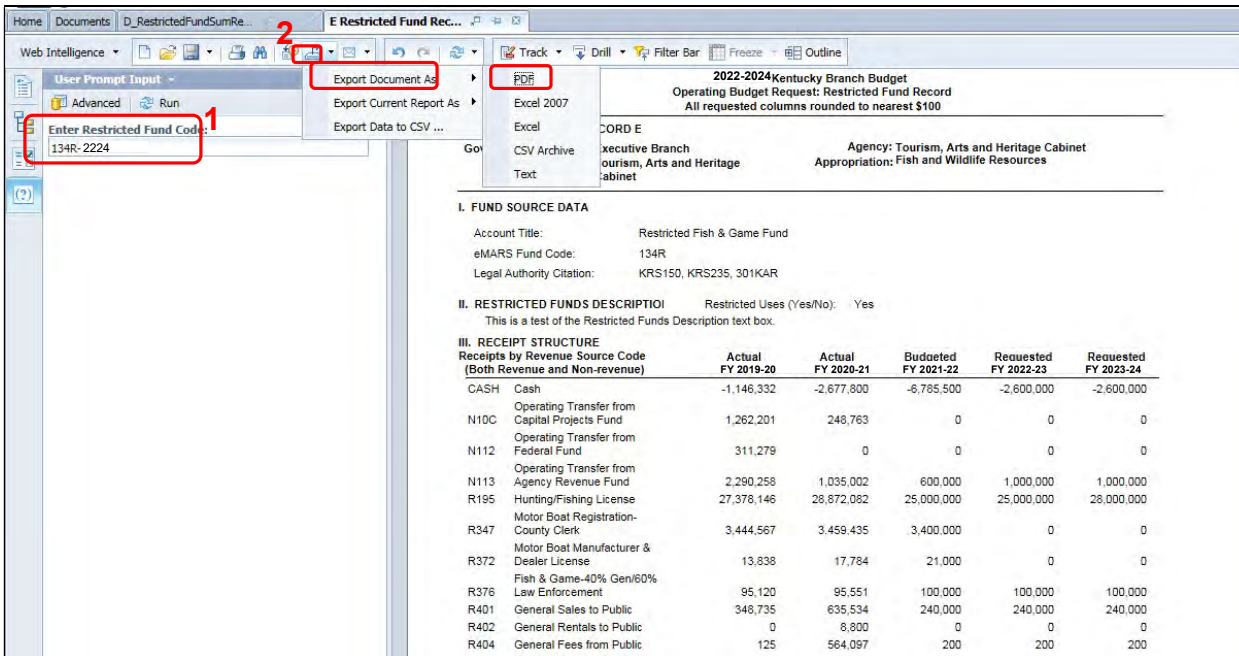
▼

 Cancel



- Once you are ready to run the final version of the required E Restricted Fund Record report, 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-2224. You will need to run and print this report for each individual 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.

### E Restricted Fund Record



**2022-2024 Kentucky Branch Budget**  
**Operating Budget Request: Restricted Fund Record**  
 All requested columns rounded to nearest \$100

**Agency: Tourism, Arts and Heritage Cabinet**  
**Appropriation: Fish and Wildlife Resources**

**I. FUND SOURCE DATA**

Account Title: Restricted Fish & Game Fund  
 eMARS Fund Code: 134R  
 Legal Authority Citation: KRS150, KRS235, 301KAR

**II. RESTRICTED FUNDS DESCRIPTION** Restricted Uses (Yes/No): Yes  
 This is a test of the Restricted Funds Description text box.

**III. RECEIPT STRUCTURE**

Receipts by Revenue Source Code (Both Revenue and Non-revenue)	Actual FY 2019-20	Actual FY 2020-21	Budgeted FY 2021-22	Requested FY 2022-23	Requested FY 2023-24
CASH Cash	-1,146,332	-2,677,800	-6,785,500	-2,600,000	-2,600,000
N10C Operating Transfer from Capital Projects Fund	1,262,201	248,763	0	0	0
N112 Operating Transfer from Federal Fund	311,279	0	0	0	0
N113 Operating Transfer from Agency Revenue Fund	2,290,258	1,035,002	600,000	1,000,000	1,000,000
R195 Hunting/Fishing License	27,378,146	28,872,082	25,000,000	25,000,000	28,000,000
R347 Motor Boat Registration-County Clerk	3,444,567	3,459,435	3,400,000	0	0
R372 Motor Boat Manufacturer & Dealer License	13,838	17,784	21,000	0	0
R376 Fish & Game-40% Gen/60% Law Enforcement	95,120	95,551	100,000	100,000	100,000
R401 General Sales to Public	348,735	635,534	240,000	240,000	240,000
R402 General Rentals to Public	0	8,800	0	0	0
R404 General Fees from Public	125	564,097	200	200	200



Do you want to open or save **E Restricted Fund Record.pdf** (71.0 KB) from eas073vu-ws001?

Open Save **3** Cancel

- 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 two tools within KBUD used to create your Federal Grant budget request are the Grant Maintenance table and the 2224\_G, G Federal Assistance budget request form. These tools are all the components necessary to produce the F Federal Funds Summary and G Fed Assist Op Bud Record reports in EBI. The narrative and numerical data entered in the Grant maintenance table along with the numerical budget data entered on the agency's 2224\_G forms are translated into informative budget request reports. These reports are the final output used by agencies to submit their formal budget request to GOPM.

#### Grant Maintenance

#### F Federal Funds Summary Report

#### G Fed Assist Op Bud Record Report

	Actual FY 2019-20	Actual FY 2020-21	Budgeted FY 2021-22	Requested FY 2022-23	Requested FY 2023-24
<b>A. Resources</b>					
Balance Forward	0	0	-14,700	0	0
Current Receipt	0	226,963	654,700	440,000	440,000
<b>Total Resources:</b>	<b>0</b>	<b>226,963</b>	<b>640,000</b>	<b>440,000</b>	<b>440,000</b>
<b>B. Expenditures</b>					
Baseline Budget	0	241,589	640,000	440,000	440,000
<b>Total Expenditures:</b>	<b>0</b>	<b>241,589</b>	<b>640,000</b>	<b>440,000</b>	<b>440,000</b>

#### 2224\_G Form

Line	*Budget Object	T	FY 19-20	FY 20-21	FY 21-22	FY 22-23	FY 23-24
1	0BALFOR	R					
2	0CURREC	R		226,963	654,700	440,000	440,000
3	0BEXP	E		241,589	640,000	440,000	440,000
<b>Total</b>			<b>0</b>	<b>14,626</b>	<b>0</b>	<b>0</b>	<b>0</b>

Numerical  
Budget Data

Form  
Data

The 2022-2024 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 previous biennia on the grant maintenance table, the data will be copied into the 2024 grant maintenance 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](mailto:KBUDAdministrator@ky.gov)) to request additional codes.

In KBUD, the 2224\_G form will be used to produce your agency’s Federal Grant budget request.

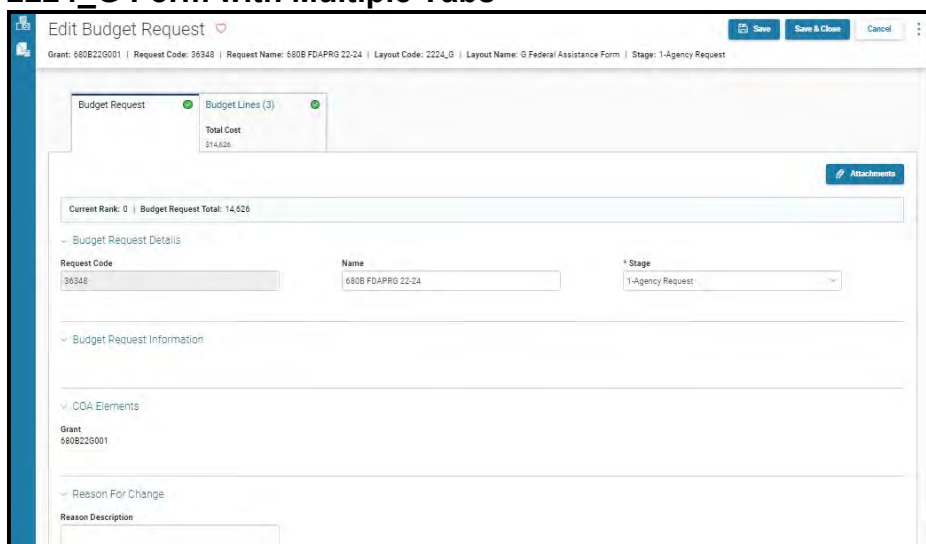
### G Federal Assistance Form

Code	Name
2224_G	G Federal Assistance Form

The 2224\_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

### 2224\_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 2022-2024 Budget Instructions.

### **Section 4.2.1      Process Overview**

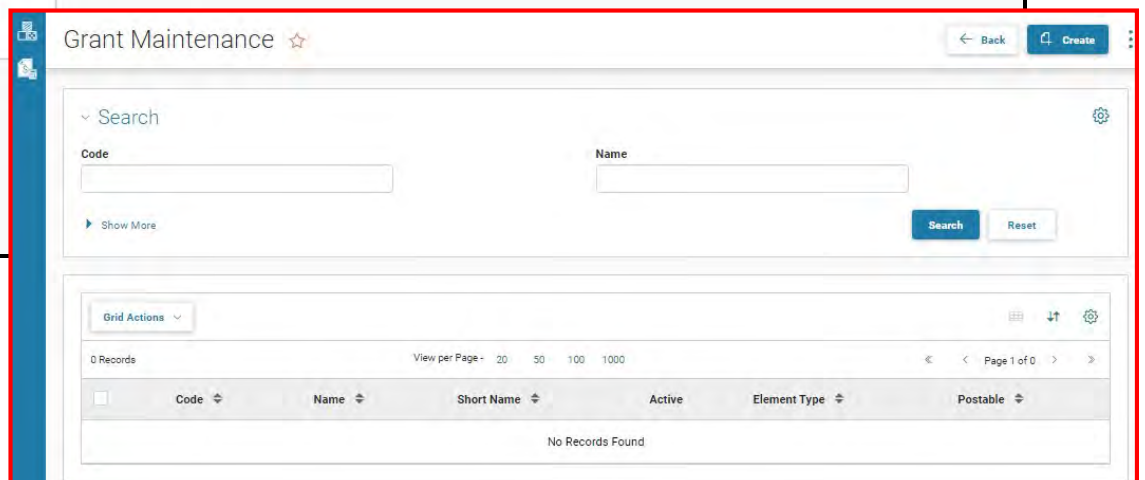
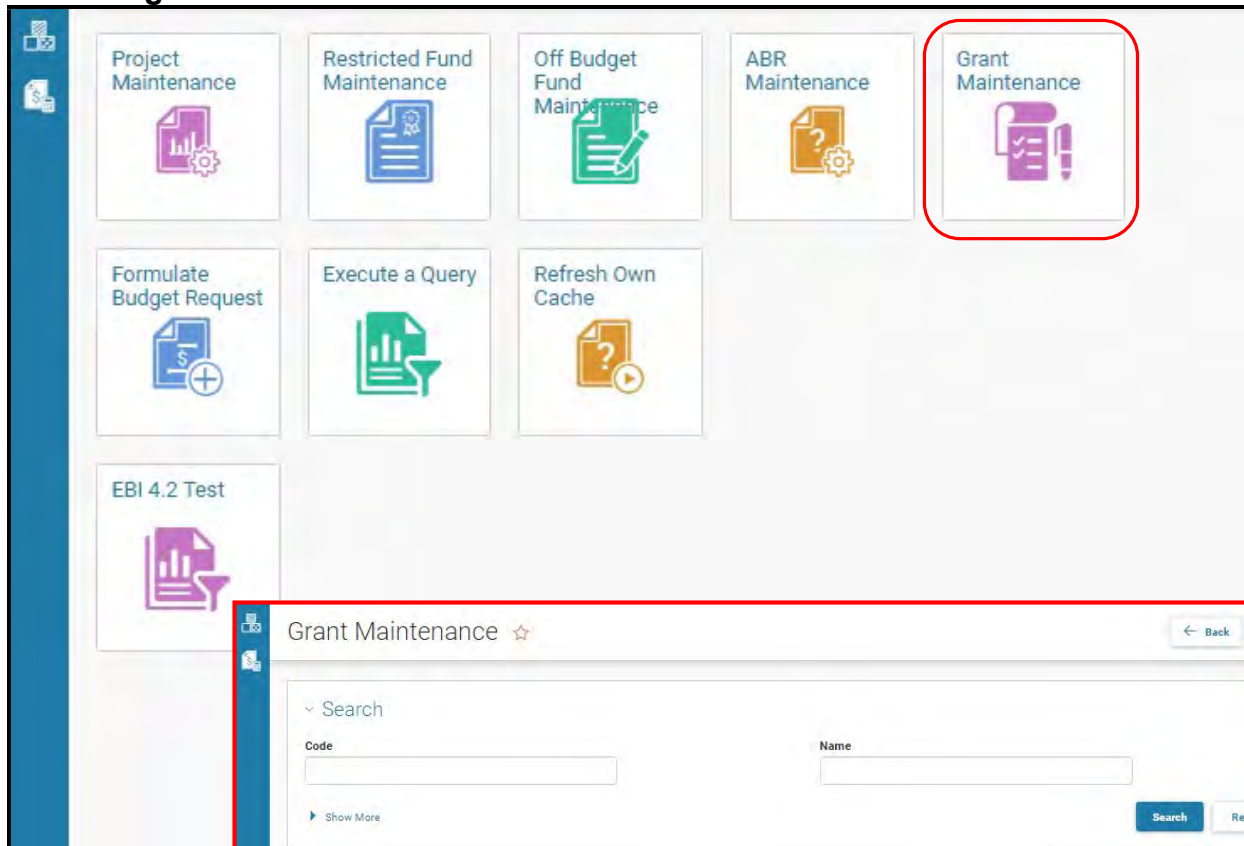
The following is a summarized description of the steps involved in the process to create a Federal Grant budget request in order to help users understand the flow of the detailed instructions:

- 1) Login to KBUD and navigate to the Grant Maintenance table to update information on each specific Federal Grant
- 2) Navigate to the Budget Layout Selection Page to choose the 2224\_G Budget Request form
- 3) Create an instance of the 2224\_G Budget Request form for a Federal Grant
- 4) Manually enter the appropriate budget lines (data) into the budget line tab
  - 2224\_G Budget Request Form Tabs
    - **Edit Budget Request**
    - **Budget Lines**
- 5) Login to KBUD Reports (EBI) and navigate to the 22-24 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 & Navigate to the Grant Maintenance 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, click the Grant Maintenance tile and the Grant Maintenance page will appear

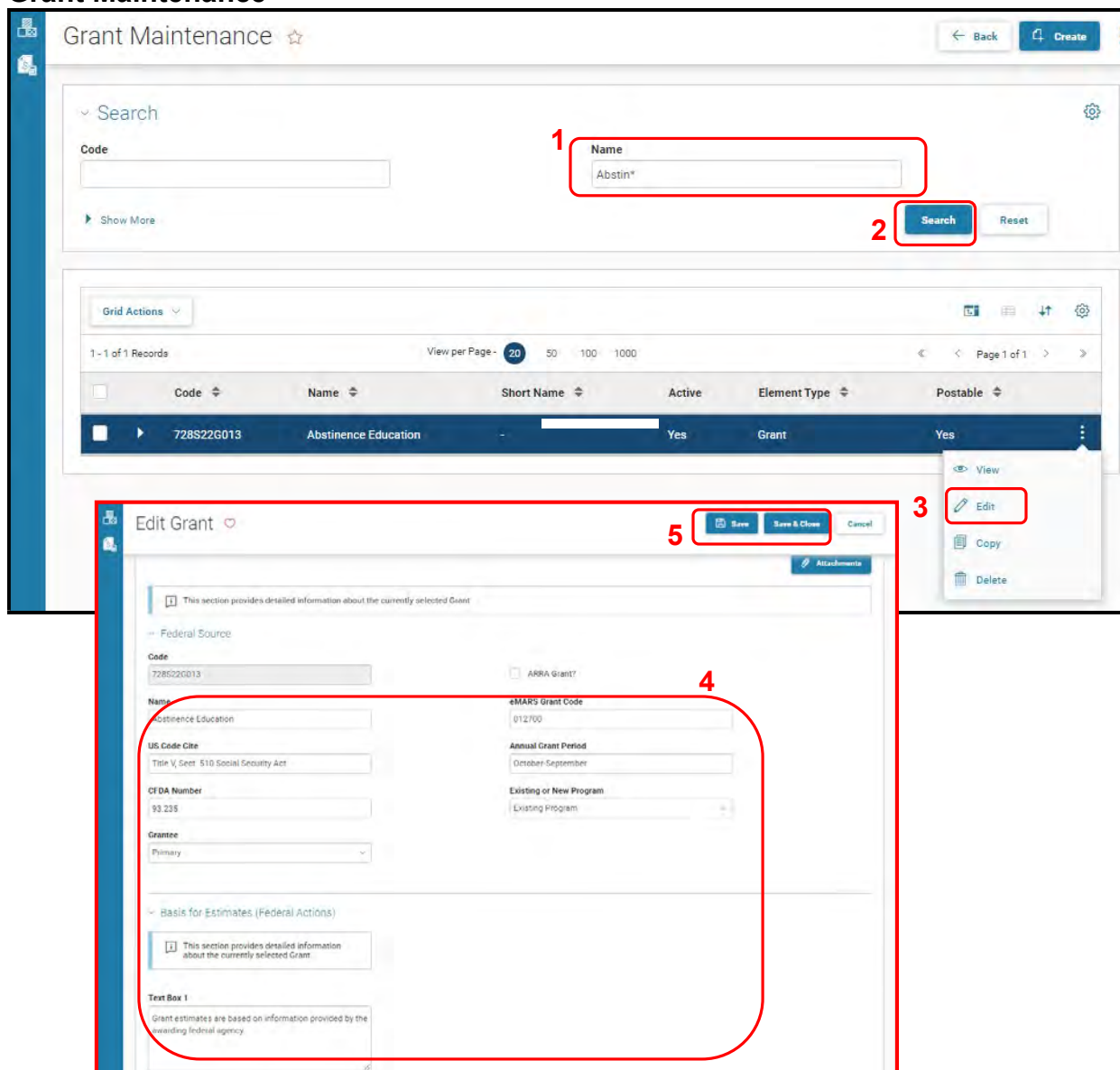
### Home Page



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 Grant (If no records are returned, you need to redefine your search)
3. Click the 3 Dot menu selection and choose Edit and the Edit Grant page will appear
4. Update any of the Grant information that is not greyed out
5. Click the Save or the Save & Close button when finished.

### Grant Maintenance



The screenshot displays the Grant Maintenance interface. At the top, there is a 'Grant Maintenance' header with a star icon and navigation buttons for 'Back' and 'Create'. Below the header is a search section with a 'Search' dropdown, 'Code' and 'Name' textboxes, and a 'Show More' link. The 'Name' textbox contains 'Abstin\*' and is highlighted with a red box labeled '1'. The 'Search' button is highlighted with a red box labeled '2'. Below the search section is a table with columns: Code, Name, Short Name, Active, Element Type, and Postable. The table shows one record with Code '728S22G013' and Name 'Abstinence Education'. A red box labeled '3' highlights the three-dot menu icon next to the record. The 'Edit Grant' page is shown as an overlay, with a red box labeled '4' highlighting the form fields for 'Name', 'US Code Cite', 'CFDA Number', 'Grantee', 'ARRA Grant?', 'Annual Grant Period', and 'Existing or New Program'. The 'Save' and 'Save & Close' buttons are highlighted with a red box labeled '5'.





## Federal Grant Fund Forms

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- Repeat the previous process to update each agency's Federal Grant.
- Here is some additional guidance to assist in filling out the Grant Maintenance page:

### Federal Source

<b>US Code Cite</b>	Enter the United States Code (USC) statutory reference. Example: 24 USC 1070.
<b>CFDA NUMBER</b>	Enter the Catalog of Federal Domestic Assistance Number. Example: 84.002A
<b>ARRA Grant?</b>	Select the check box if the Grant award is from the American Recovery and Reinvestment Act of 2009
<b>eMARS Grant Code</b>	Enter the Grant code from eMARS. Example: 01790021 (Major Program/Program/Program Period).
<b>Annual Grant Period</b>	Enter the annual Grant Period for the grant. Example: July-June or October-September.

### Basis for Estimates (Federal Actions)

<b>Text Box 1</b>	Describe the basis for the estimated federal funds and note whether the federal assistance program is forward funded.
-------------------	---

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

<b>Text Box 2</b>	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 2022-2024 is different from 2020-2022. Describe any inter-governmental transfers of funds for matching purposes.
-------------------	--

**Match Requirements**

<b>Require State Match</b>	Does this program require state matching funds? Select the check box for "Yes" or leave it unchecked for "No".
<b>Federal Portion</b>	Enter the Federal Share (%) for matching grants. Example: enter 80 for 80%
<b>State Portion</b>	Enter the State Share (%) for matching grants.
<b>Local Portion</b>	<b>NOT</b> Required for 2022-2024 Budget Request
<b>Direct Dollars</b>	Select the check box if the type of state match is a cash match.
<b>In-Kind</b>	Select the check box if the type of state match is comprised of services, equipment, or materials.
<b>General</b>	Enter the % of State Share from General Funds.
<b>Restricted</b>	Enter the % of State Share from Restricted Funds.
<b>Road</b>	Enter the % of State Share from Road Funds.

**Grant Award**

<b>FY 2019-2020</b>	Provide the actual award the FY 2019-2020 of the grant period (i.e. \$1,000,000 award for a period of 7/1/2019 – 6/30/2020 enter \$1,000,000 in FY 2019-2020)
<b>FY 2020-2021</b>	Provide the actual award the FY 2020-2021 of the grant period
<b>FY 2021-2022</b>	Provide the actual or estimated award the FY 2021-2022 of the grant period
<b>FY 2022-2023</b>	Provide the estimated award the FY 2022-2023 of the grant period
<b>FY 2023-2024</b>	Provide the estimated award the FY 2023-2024 of the grant period

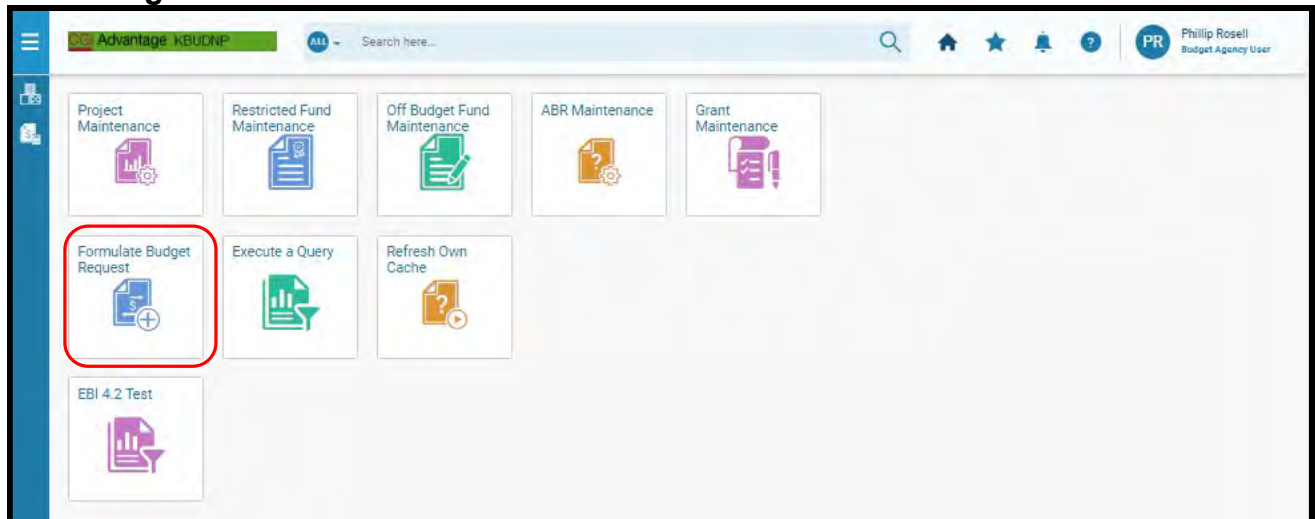
**Maintenance of Effort (Required by Federal Law)**

<b>Required?</b>	Maintenance of Effort Required? Select the check box for "Yes" or leave it unchecked for "No".
<b>Amount Required Current Year</b>	If Maintenance of Effort is required, enter the amount required for state fiscal year 2021-22.
<b>Amount Required Budgeted Year 1</b>	If Maintenance of Effort is required, enter the amount required for state fiscal year 2022-23.
<b>Amount Required Budgeted Year 2</b>	If Maintenance of Effort is required, enter the amount required for state fiscal year 2023-24.

## Section 4.2.3 Navigate to the 2224\_G Form

- From the Home page, you can navigate to the KBUD forms in two ways:
  - From the Home page, you can navigate to the KBUD forms by clicking the Formulate Budget Request tile. The Budget Layout Selection page will appear.

### Home Page



### Budget Layout Selection Page

Grid Actions		
Code	Name	
2224 A2-A3-A4-A5	A2/A3/A4/A5 Baseline Budget Request	Select
2224 B2-B3-B4-B5	B2/B3/B4/B5 Additional Budget Request	Select
2224 E_FUND-RECEIPTS	E Restricted Funds & Receipts Form	Select
2224 G	G Federal Assistance Form	Select
2224 OFFBUD FUND	Off Budget Funds	Select
2224 CAPITAL FUND	Capital Request by Fund Source	Select
2224 CAPITAL EXPEND	Capital Request Expenditures	Select
2224 CAP IMPONOPBUD	Capital Request – Impact on Operating Budget	Select

- 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 2224\_G form by clicking on the corresponding blue Select button. The Select Budget Request page will appear.

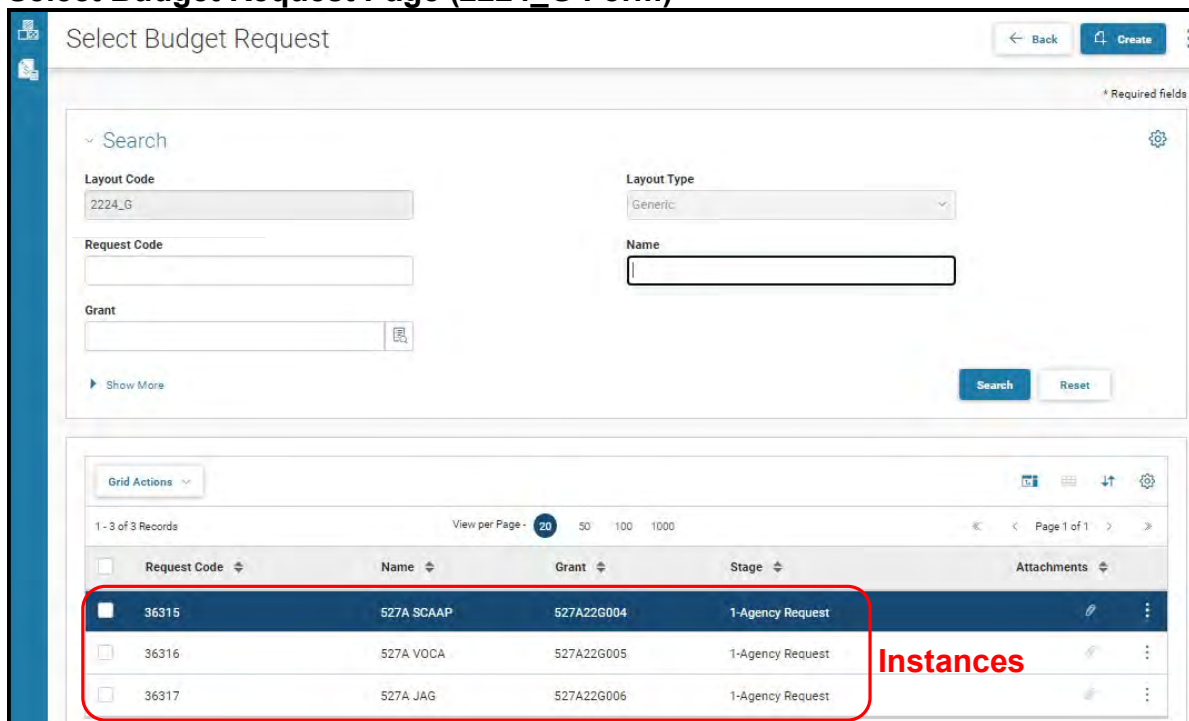
### Budget Layout Selection Page



Code	Name	Action
2224 A2-A3-A4-A5	A2/A3/A4/A5 Baseline Budget Request	Select
2224 B2-B3-B4-B5	B2/B3/B4/B5 Additional Budget Request	Select
2224_E_FUND-RECEIPTS	E Restricted Funds & Receipts Form	Select
2224 G	G Federal Assistance Form	Select
2224 OFFBUD FUND	Off Budget Funds	Select
2224 CAPITAL FUND	Capital Request by Fund Source	Select
2224 CAPITAL EXPEND	Capital Request Expenditures	Select
2224 CAP IMPONOPBUD	Capital Request - Impact on Operating Budget	Select

- The Select Budget Request page will display all the instances of this specific form (2224\_G) you have created

### Select Budget Request Page (2224\_G Form)



Select Budget Request

Layout Code: 2224\_G

Request Code:

Grant:

Layout Type: Generic

Name:

Show More

Search Reset

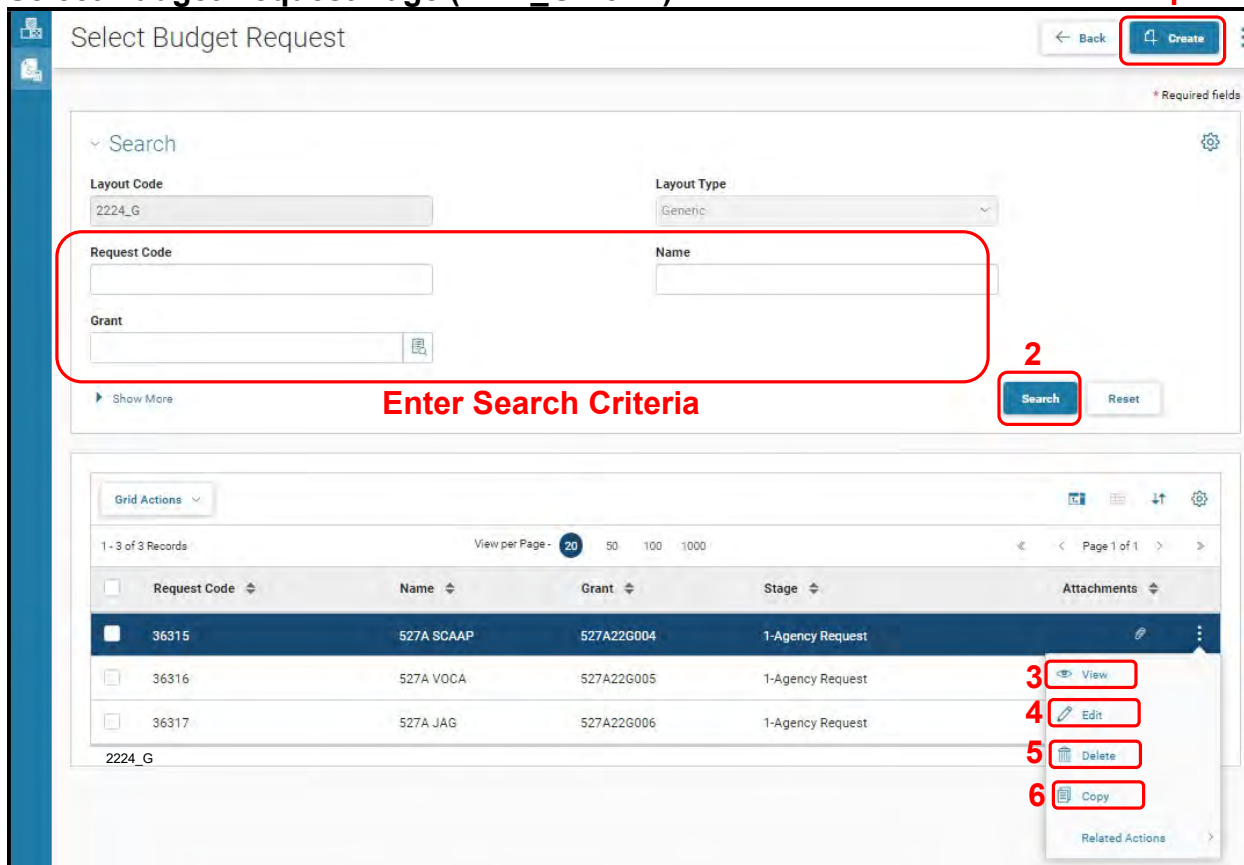
Request Code	Name	Grant	Stage	Attachments
36315	527A SCAAP	527A22G004	1-Agency Request	
36316	527A VOCA	527A22G005	1-Agency Request	
36317	527A JAG	527A22G006	1-Agency Request	

**Instances**

From the Select Budget Request page, you can do all of the following functions:

1. Use the Create button to create a new instance of this specific budget form
2. Use the Search button to search for previous created forms
3. Use the View feature to only view (no editing) an existing instance of this specific form
4. Use the Edit feature to edit an existing instance of this specific form
5. Use the Delete feature to delete an existing instance of this specific form
  - a. (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 the tabs and then exit the form and perform the deletion procedure)
6. Use the Copy feature to copy an existing instance of this specific form

## Select Budget Request Page (2224\_G Form)



The screenshot shows the 'Select Budget Request' page for the 2224\_G form. The page includes a search section with fields for Layout Code (2224\_G), Layout Type (Generic), Request Code, Name, and Grant. A red box labeled '1' highlights the 'Create' button in the top right. A red box labeled '2' highlights the 'Search' button. A red box labeled '3' highlights the 'View' button in the actions menu for the first record. A red box labeled '4' highlights the 'Edit' button. A red box labeled '5' highlights the 'Delete' button. A red box labeled '6' highlights the 'Copy' button. The table below shows three records with their respective Request Codes, Names, Grants, and Stages.

Request Code	Name	Grant	Stage	Attachments
36315	527A SCAAP	527A22G004	1-Agency Request	
36316	527A VOCA	527A22G005	1-Agency Request	
36317	527A JAG	527A22G006	1-Agency Request	

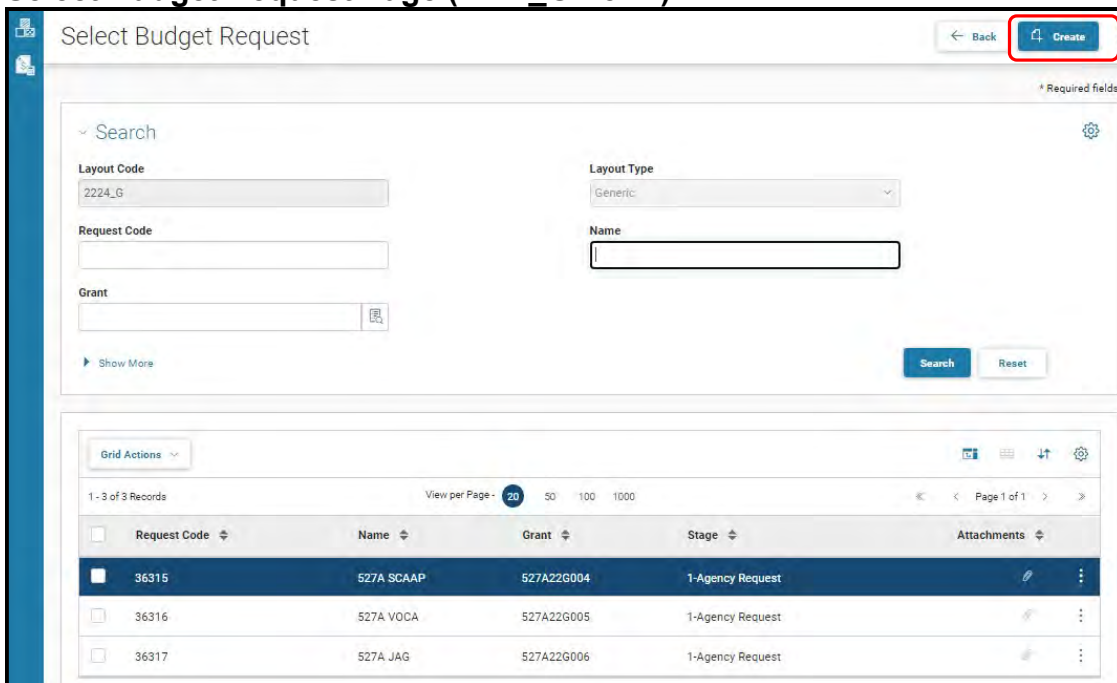


## Section 4.2.4 Creating the G Federal Assistance Budget Request Form

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 a 2224\_G form for Federal Grant, Abstinence Education.

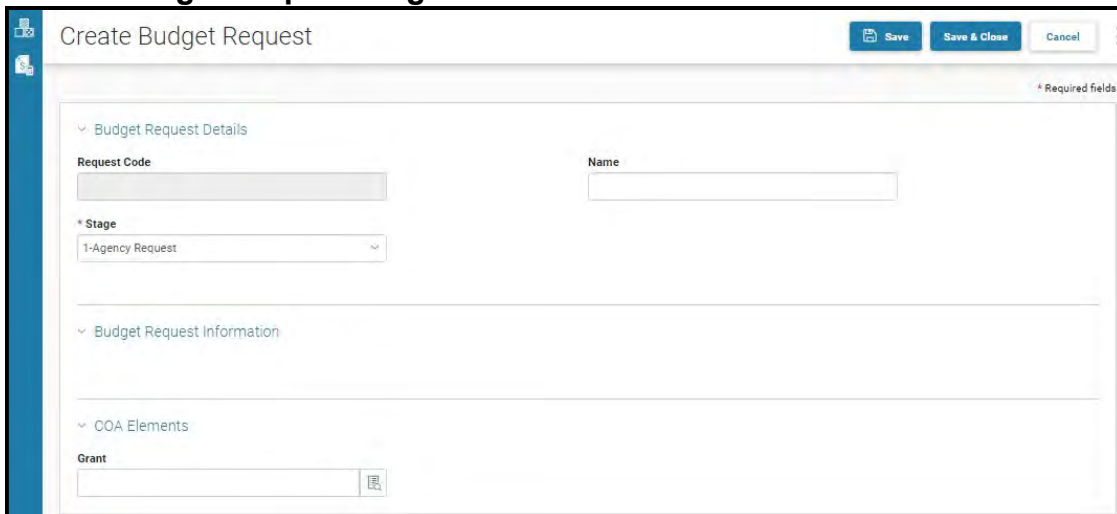
- From the Select Budget Request page, click the Create button. The Create Budget Request page will appear and allow you to create a new instance of the 2224\_G form.

### Select Budget Request Page (2224\_G Form)



Request Code	Name	Grant	Stage	Attachments
36315	527A SCAAP	527A22G004	1-Agency Request	
36316	527A VOCA	527A22G005	1-Agency Request	
36317	527A JAG	527A22G006	1-Agency Request	

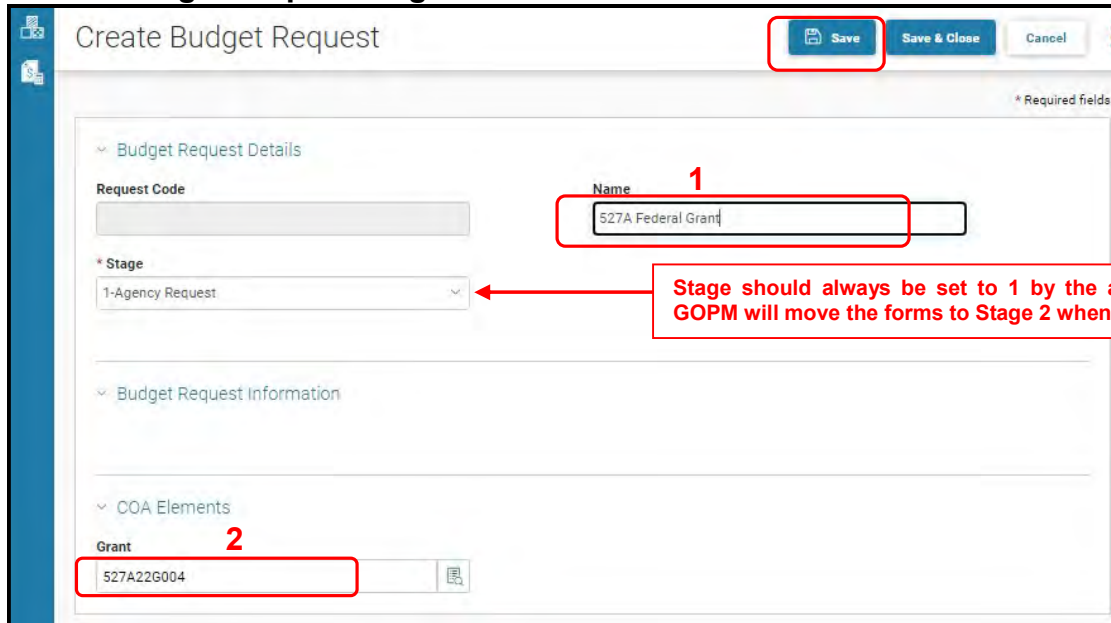
### Create Budget Request Page



From the Create Budget Request page, you will need to complete these steps:

1. Fill in the Name textbox
2. Fill in the Grant textbox with the appropriate Grant code (Example - 527A22G004)
3. Click the Save button, and the Edit Budget Request Page (new form) with all its appropriate tabs will be created

### Create Budget Request Page



**Create Budget Request**

Request Code: [ ]

Name: 1  
527A Federal Grant

\* Stage: 1-Agency Request

Budget Request Information

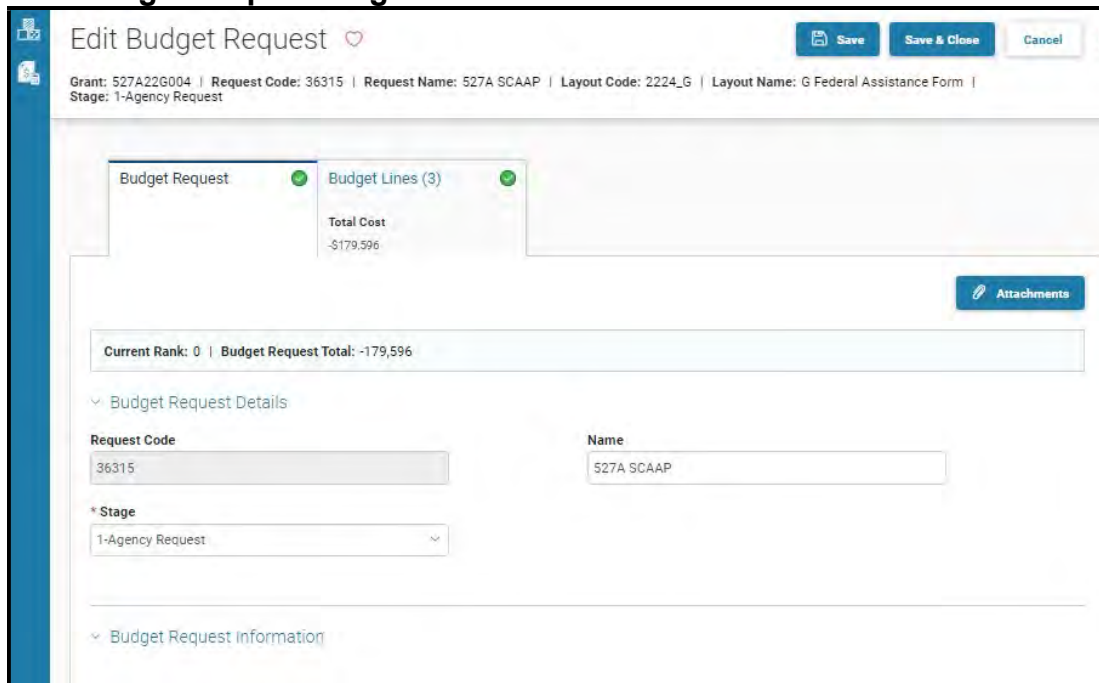
COA Elements

Grant: 2  
527A22G004

\* Required fields

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

### Edit Budget Request Page



**Edit Budget Request**

Grant: 527A22G004 | Request Code: 36315 | Request Name: 527A SCAAP | Layout Code: 2224\_G | Layout Name: G Federal Assistance Form | Stage: 1-Agency Request

Budget Request [ ] Budget Lines (3) [ ]

Total Cost: \$179,596

Attachments

Current Rank: 0 | Budget Request Total: -179,596

Budget Request Details

Request Code: 36315

Name: 527A SCAAP

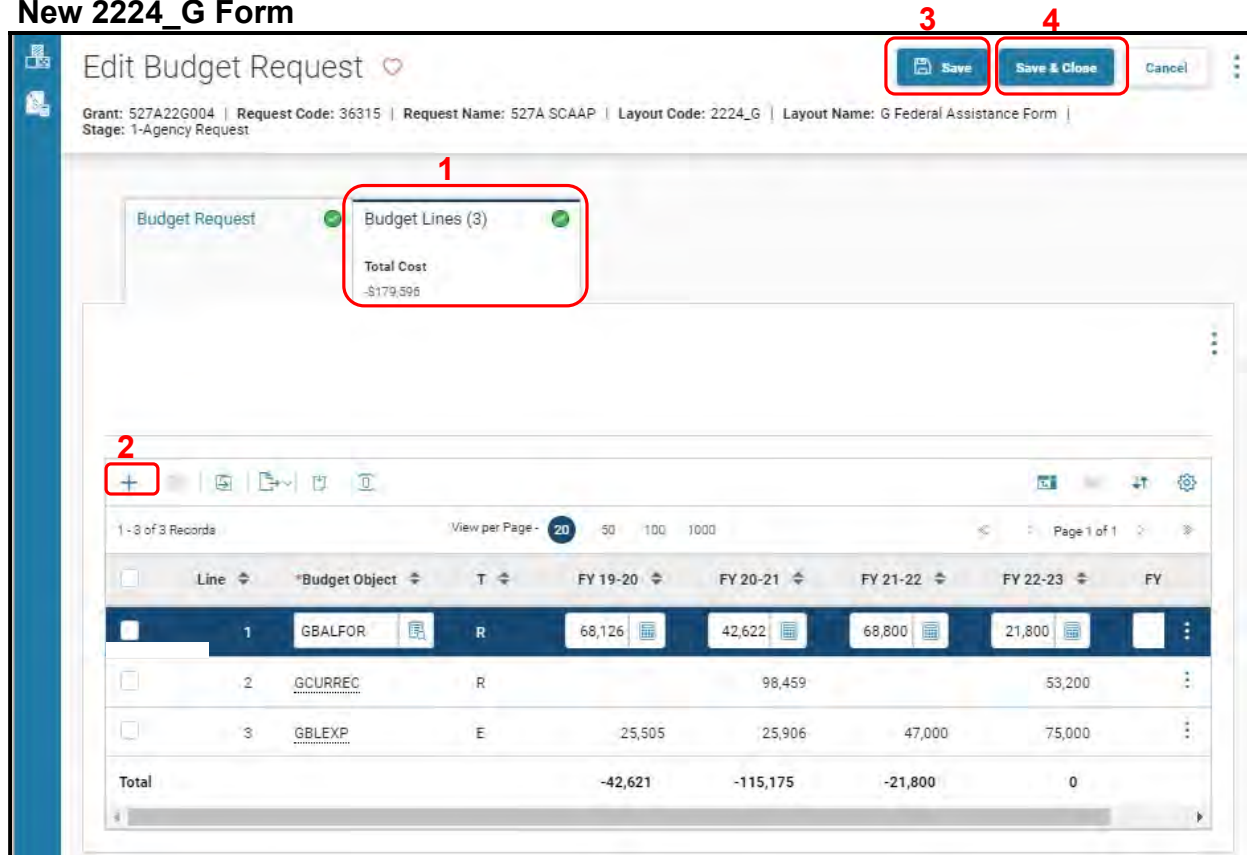
\* Stage: 1-Agency Request

Budget Request Information

## Section 4.2.5 Entering Budget Data in the 2224\_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.
  - Click on the Budget Lines tab (NOTE: You can now add your Sources of Funds and Expenditure information)
  - Click on the Plus sign + 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 2022-2024 Budget Instructions)
  - 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).
  - Click the Save & Close button to exit the form when done adding the budget lines

### New 2224\_G Form



**Edit Budget Request**

Grant: 527A22G004 | Request Code: 36315 | Request Name: 527A SCAAP | Layout Code: 2224\_G | Layout Name: G Federal Assistance Form | Stage: 1-Agency Request

**Budget Request** **Budget Lines (3)**

Total Cost: -\$179,596

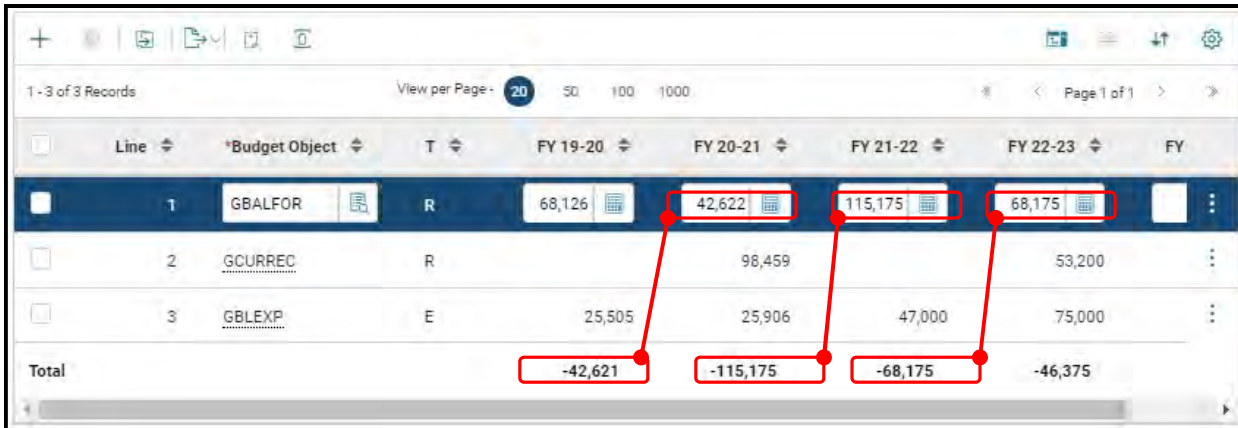
**2** +

1 - 3 of 3 Records | View per Page: 20 | 50 | 100 | 1000 | Page 1 of 1

Line	*Budget Object	T	FY 19-20	FY 20-21	FY 21-22	FY 22-23	FY
1	GBALFOR	R	68,126	42,622	68,800	21,800	
2	GCURREC	R		98,459		53,200	
3	GBLEXP	E	25,505	25,906	47,000	75,000	
<b>Total</b>			-42,621	-115,175	-21,800	0	

**3** Save **4** Save & Close Cancel

- 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



The screenshot shows a budget table with the following data:

Line	*Budget Object	T	FY 19-20	FY 20-21	FY 21-22	FY 22-23	FY
1	GBALFOR	R	68,126	42,622	115,175	68,175	
2	GCURREC	R		98,459		53,200	
3	GBLEXP	E	25,505	25,906	47,000	75,000	
Total			-42,621	-115,175	-68,175	-46,375	

Red boxes highlight the values in the 'FY 20-21', 'FY 21-22', and 'FY 22-23' columns for the 'GBALFOR' row, and the corresponding negative values in the 'Total' row. Red arrows point from the 'Total' row values back to the 'GBALFOR' row values, illustrating that the total for each year is the negative of the GBALFOR value for the next year.


- Once the Grant Maintenance dimension has been updated and the 2224\_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

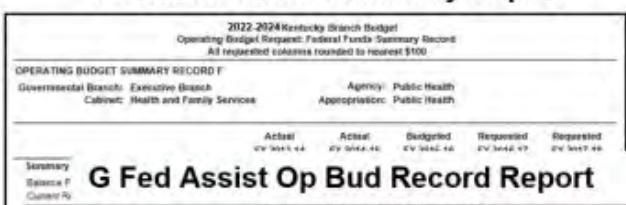
In this section, we will login to SAP's Enterprise Business Intelligence Version 4.2 (EBI 4.2) which houses the KBUD Reports and navigate to the 22-24 Biennium folder to access the necessary budget request reports. Reference Section 9, KBUD Reports, for more in depth explanation of reports.

- 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. You can directly trace the Grant Maintenance table 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.

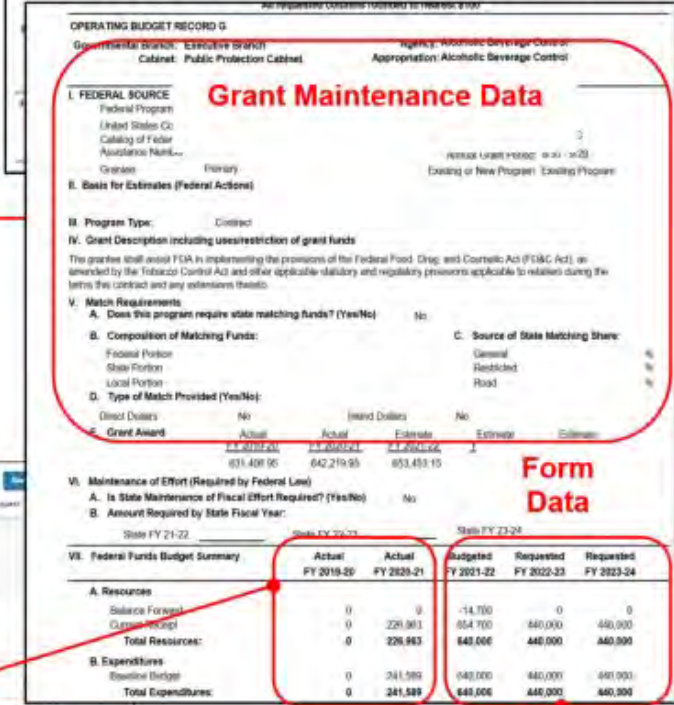
### Grant Maintenance




### F Federal Funds Summary Report



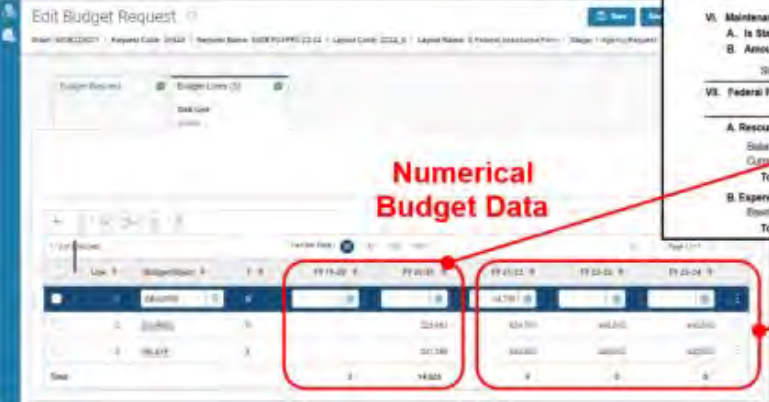
### G Fed Assist Op Bud Record Report



### Form Data



### 2224\_G Form



### Numerical Budget Data



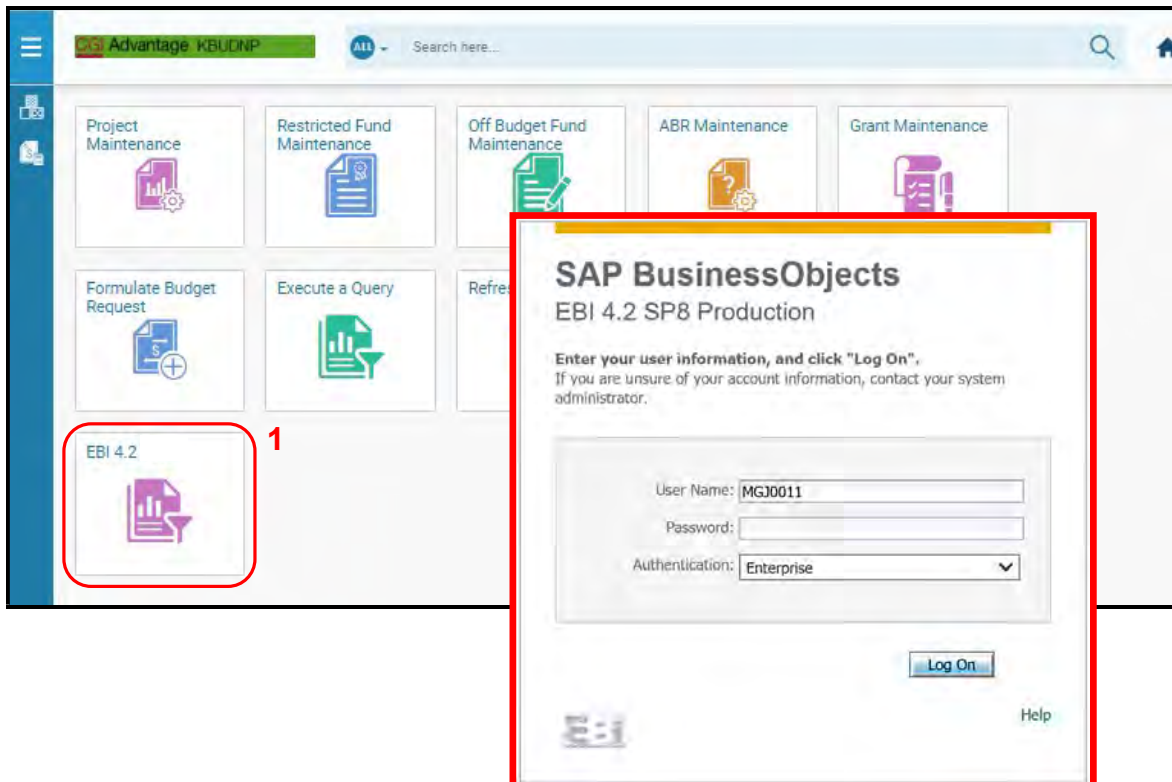
- In this scenario, we will run the two Federal Grant reports: one for the Corrections Management at the bill level (527A\_BILL) and one for Correction's Federal Grant, State Criminal Alien Assistance Program (527A22G004). These two Federal Grant reports are required for your budget submission (NOTE: There is also a supportive math check report to aid the agency in reviewing and reconciling amounts entered on the G Forms as compared to amounts entered on the A Forms. By running the mathcheck report, it will ensure the necessary level of accuracy in the submission of the required reports).

### **Required Federal Grant Reports**

1. F 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**

3. F\_Federal\_Funds\_Mathcheck
- There are two ways to access the login webpage to EBI 4.2 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 4.2 and paste it into the URL:  
<https://ebi42.ky.gov/BOE/BI/logonNoSso.jsp>

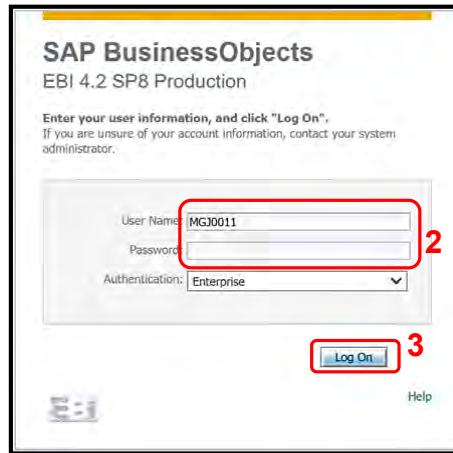


The screenshot displays the KBUD application interface. On the left sidebar, the 'EBI 4.2' link is highlighted with a red box and a red number '1'. The main content area shows a grid of application tiles. Overlaid on this is a red-bordered box containing the 'SAP BusinessObjects EBI 4.2 SP8 Production' login page. The login page includes the following fields and elements:

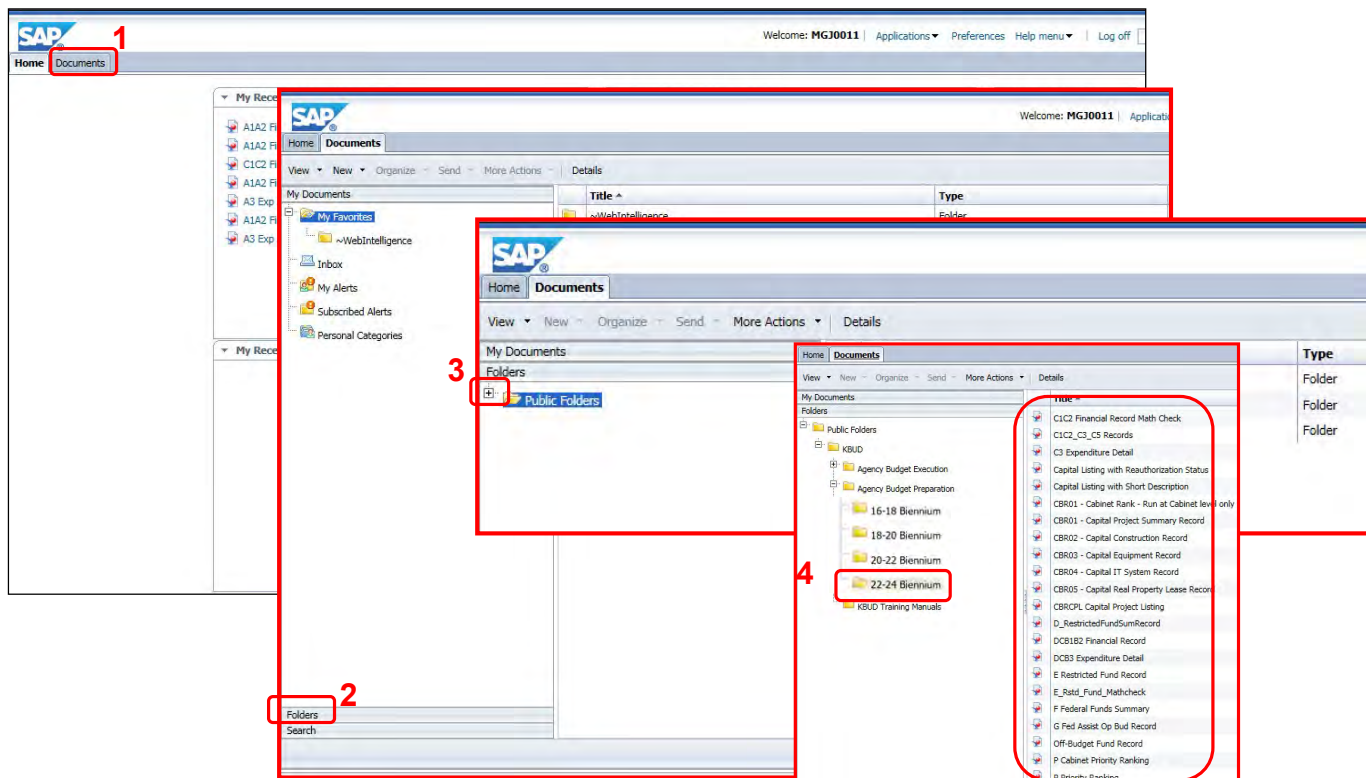
- User Name:** MGJ0011
- Password:** [Redacted]
- Authentication:** Enterprise (dropdown menu)
- Log On** button
- Help** link

Instructions on the login page: "Enter your user information, and click 'Log On'. If you are unsure of your account information, contact your system administrator."




2. Enter your eMARS User ID in the User Name textbox and your password
3. Click on the Log On button

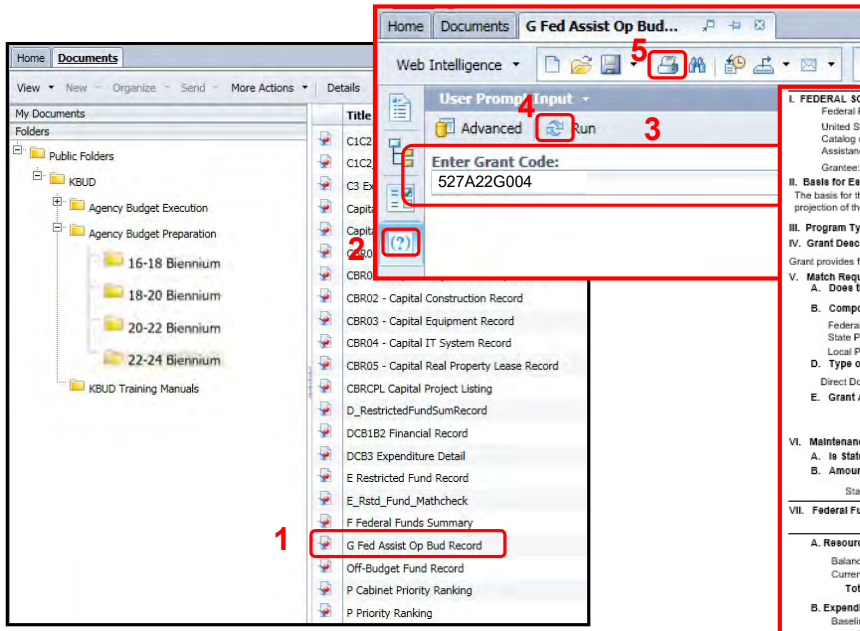


- The Home tab is the entry point into the EBI application. Once in the application, navigate to the KBUD 2224 Agency Budget Preparation folders which contain all the reports necessary for your budget submission.
  1. Click the Documents tab
  2. Click on the Folders bar at the bottom of the page to access the Public Folders
  3. Expand all the Public Folders
  4. Open the 22-24 Biennium folder under the Agency Budget Preparation folder. The available reports will appear on the right side of the web page



We will run and print the G Fed Assist Op Bud Record Report for the Corrections Management grant, State Criminal Alien Assistance Program (527A22G004). You will need to repeat this process and for all active Federal Grants.


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 527A22G004. This code is the one assigned to this Federal Grant in the Grant Maintenance 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



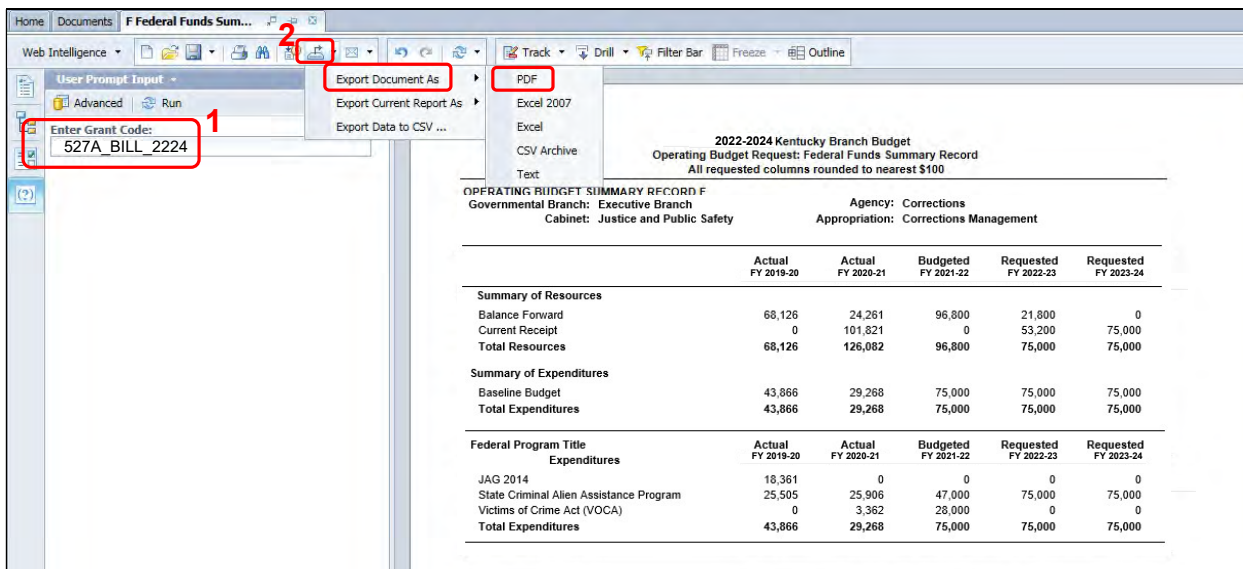
### G Fed Assist Op Bud Record Report

<b>I. FEDERAL SOURCE</b>		ARRA Grant: No	
Federal Program Title: State Criminal Alien Assistance Program		eMARS Grant Account: SCAAP17	
United States Code Title USC		Annual Grant Period: 10/1/2018-9/30/2022	
Catalog of Federal Assistance Number: 16.606		Existing or New Program: Existing Program	
Grantee: Primary			
<b>II. Basis for Estimates (Federal Actions)</b>			
The basis for the estimate of federal funds is based on the Department's intention of applying for this grant and represent our best projection of the amount of funds we may qualify for under this award.			
<b>III. Program Type:</b> Project			
<b>IV. Grant Description including use/restriction of grant funds</b>			
Grant provides funding for expenses incurred by Department of Corrections for housing state criminal alien offenders.			
<b>V. Match Requirements</b>			
<b>A. Does this program require state matching funds? (Yes/No)</b> No			
<b>B. Composition of Matching Funds:</b>		<b>C. Source of State Matching Share:</b>	
Federal Portion		General	
State Portion		Restricted	
Local Portion		Road	
<b>D. Type of Match Provided (Yes/No):</b>			
Direct Dollars		Indirect Dollars	
No		No	
<b>E. Grant Award</b>			
Actual	Actual	Estimate	Estimate
FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23
0	92,219	47,000	75,000
			75,000
<b>VI. Maintenance of Effort (Required by Federal Law)</b>			
<b>A. Is State Maintenance of Fiscal Effort Required? (Yes/No)</b> No			
<b>B. Amount Required by State Fiscal Year:</b>			
State FY 21-22	State FY 22-23	State FY 23-24	
<b>VII. Federal Funds Budget Summary</b>			
	Actual	Actual	Budgeted
	FY 2019-20	FY 2020-21	FY 2021-22
<b>A. Resources</b>			
Balance Forward	68,126	42,622	68,800
Current Receipt	0	98,459	0
<b>Total Resources:</b>	<b>68,126</b>	<b>141,081</b>	<b>68,800</b>
			<b>75,000</b>
<b>B. Expenditures</b>			
Baseline Budget	25,505	25,506	47,000
<b>Total Expenditures:</b>	<b>25,505</b>	<b>25,506</b>	<b>47,000</b>
			<b>75,000</b>

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 Corrections Management (527A\_BILL\_2224). 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 Corrections Management is 527A\_BILL\_2224
  - 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 it. Open the document with Adobe Reader and use the print feature to print paper copies of the reports.

### F Federal Funds Summary Report



**2022-2024 Kentucky Branch Budget**  
Operating Budget Request: Federal Funds Summary Record  
All requested columns rounded to nearest \$100

Governmental Branch: Executive Branch  
Cabinet: Justice and Public Safety  
Agency: Corrections  
Appropriation: Corrections Management

	Actual FY 2019-20	Actual FY 2020-21	Budgeted FY 2021-22	Requested FY 2022-23	Requested FY 2023-24
<b>Summary of Resources</b>					
Balance Forward	68,126	24,261	96,800	21,800	0
Current Receipt	0	101,821	0	53,200	75,000
<b>Total Resources</b>	<b>68,126</b>	<b>126,082</b>	<b>96,800</b>	<b>75,000</b>	<b>75,000</b>
<b>Summary of Expenditures</b>					
Baseline Budget	43,866	29,268	75,000	75,000	75,000
<b>Total Expenditures</b>	<b>43,866</b>	<b>29,268</b>	<b>75,000</b>	<b>75,000</b>	<b>75,000</b>
<b>Federal Program Title Expenditures</b>					
JAG 2014	18,361	0	0	0	0
State Criminal Alien Assistance Program	25,505	25,906	47,000	75,000	75,000
Victims of Crime Act (VOCA)	0	3,362	28,000	0	0
<b>Total Expenditures</b>	<b>43,866</b>	<b>29,268</b>	<b>75,000</b>	<b>75,000</b>	<b>75,000</b>



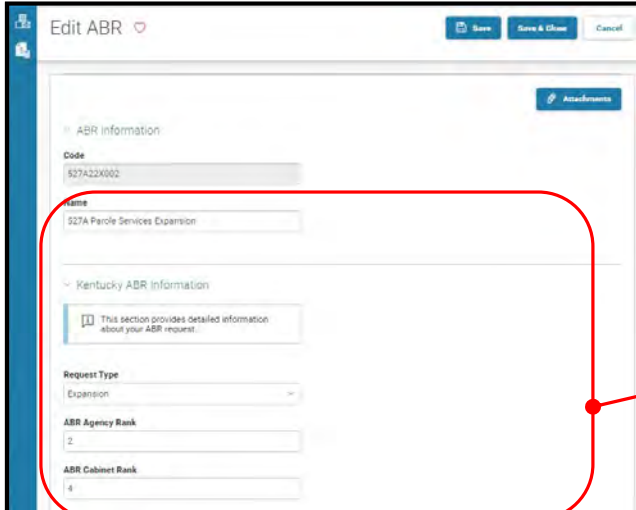
- You should now have the understanding on how to use KBUD and EBI (KBUD Reports) to create the necessary electronic and paper copies of the Federal Grant reports required for your budget submission.

## Section 5 Additional Budget Requests

### Section 5.1 Budget Form Overview

The two tools within KBUD used to create your Additional Budget Requests (ABRs) are the ABR Maintenance table and the 2224\_B2-B3-B4-B5, B2/B3/B4/B5 Additional Budget Request form. These tools are the components necessary to produce the B1B2 Financial Record Report and B3 Expenditure Detail Report in EBI. The narrative data entered in the ABR Maintenance dimension table along with the numerical budget data entered on the agency's 2224\_B2-B3-B4-B5 forms are translated into informative budget request reports. These reports are the final output used by agencies to submit their formal budget request to GOPM.

#### ABR Maintenance



#### B3 Expenditure Detail Report

### B1B2 Financial Record Report

2022-2024 Kentucky Branch Budget  
Additional Budget Request: Financial Record  
All requested columns rounded to nearest \$100

**ABR Maintenance**

PRIORITY Cabinet #: 4 Agency #: 2

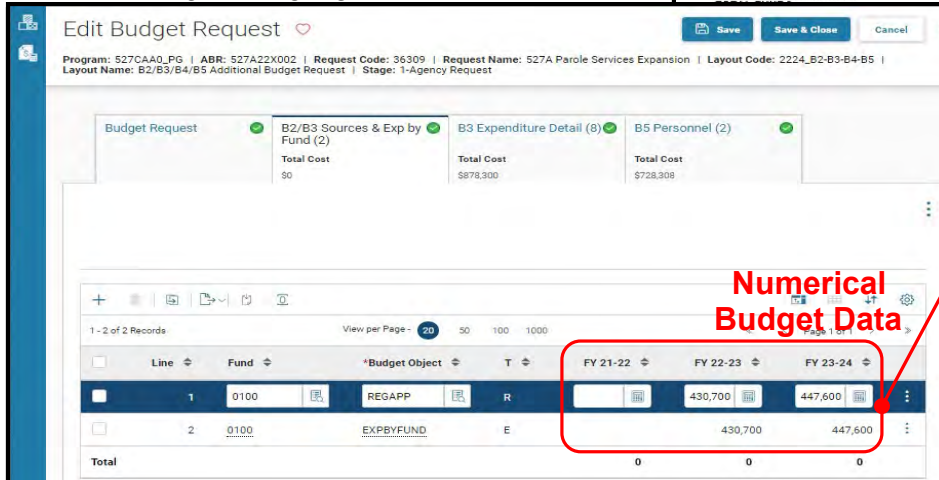
Agency: Corrections  
Appropriation: Corrections Management  
Program/Service Unit: Commissioner  
Sub Program:  
Posting Unit: 527A Parole Services Expansion

Governmental Branch: Executive Branch  
Cabinet: Justice and Public Safety

REQUEST TYPE: Expansion

REQUEST TITLE	FY 2021-22 Requested	FY 2022-23 Requested	FY 2023-24 Requested
527A Parole Services Expansion	0	430,700	447,600
<b>Form Data</b>	0	430,700	447,600
<b>SOURCE OF FUNDS</b>			
General Fund	0	430,700	447,600
Regular Appropriation	0	430,700	447,600
<b>TOTAL GENERAL FUND</b>	0	430,700	447,600
<b>TOTAL SOURCE OF FUNDS</b>	0	430,700	447,600
<b>EXPENDITURES BY CLASS</b>			
Personnel Costs	0	407,700	424,600
Operating Expenses	0	23,000	23,000
<b>TOTAL EXPENDITURES BY CLASS</b>	0	430,700	447,600
<b>EXPENDITURES BY FUND SOURCE</b>			
General Fund	0	430,700	447,600
<b>TOTAL EXPENDITURES BY FUND</b>	0	430,700	447,600
<b>PERSONNEL POSITIONS</b>			
Number of Positions	0	4	4
Full Time Positions - VACANT	0	4	4
<b>GRAND TOTAL - Number of Positions</b>	0	4	4
<b>BUDGET POSITIONS COST BY FUND SOURCE</b>			
General Fd Cost of Positions	0	355,700	372,600
<b>GRAND TOTAL</b>	0	355,700	372,600

#### 2224 B2-B3-B4-B5 Form



**Numerical Budget Data**

Line	Fund	Budget Object	FY 21-22	FY 22-23	FY 23-24
1	0100	REGAPP	430,700	447,600	
2	0100	EXPBYFUND	430,700	447,600	
Total			0	0	0



The 2022-2024 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 must be submitted on Additional Budget Request Records. Requests for current year appropriations for FY 2021-22 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 forms (B Forms) display and function much like the Baseline Budget Request forms (A Forms).

For each agency, there are at least ten blank Additional Budget Request codes in the ABR Maintenance tables that can be used for each B2/B3/B4/B5 Additional Budget Request form. These 10 codes are available, but if additional ABR codes are needed, agencies will need to contact the KBUD Administrators ([KBUDAdministrator@ky.gov](mailto:KBUDAdministrator@ky.gov)) to request additional blank codes.

In KBUD, the 2224\_B2-B3-B4-B5 form will be used to produce your agency's Additional Budget Request.

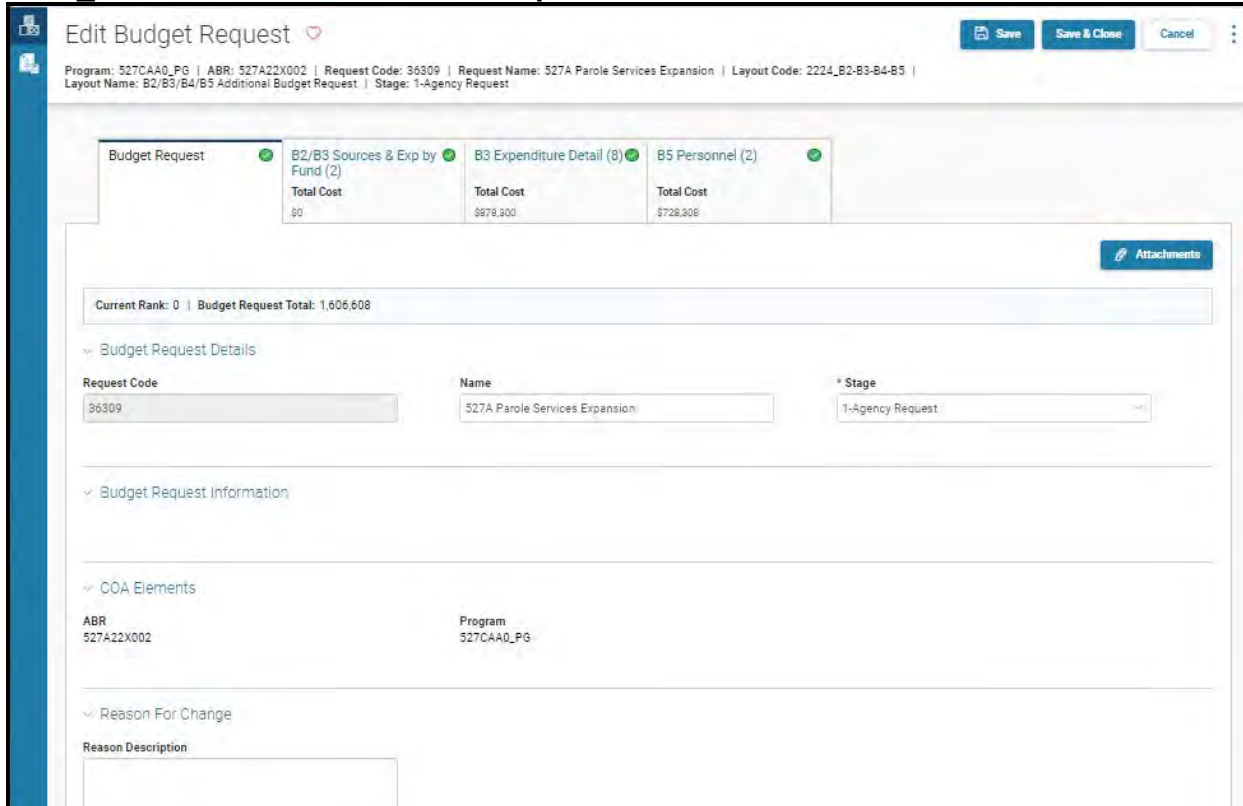
### B2/B3/B4/B5 Additional Budget Request

<input type="checkbox"/>	Code	Name
<input type="checkbox"/>	2224_B2-B3-B4-B5	B2/B3/B4/B5 Additional Budget Request

The 2224\_B2-B3-B4-B5 Additional Budget Request form contains multiple tabs to perform different functions to record the various components of your ABR data:

- Budget Request
- B2/B3 Sources & Exp by Funds
- B3 Expenditure Detail
- B5 Personnel

### 2224\_B2-B3-B4-B5 Form with Multiple Tabs



**Edit Budget Request** Save Save & Close Cancel

Program: 527CAA0\_PG | ABR: 527A22X002 | Request Code: 36309 | Request Name: 527A Parole Services Expansion | Layout Code: 2224\_B2-B3-B4-B5 |  
Layout Name: B2/B3/B4/B5 Additional Budget Request | Stage: 1-Agency Request

Budget Request	B2/B3 Sources & Exp by Fund (2)	B3 Expenditure Detail (8)	B5 Personnel (2)
Total Cost	Total Cost	Total Cost	Total Cost
\$0	\$878,900	\$728,308	

Attachments

Current Rank: 0 | Budget Request Total: 1,606,608

**Budget Request Details**

Request Code: 36309 | Name: 527A Parole Services Expansion | Stage: 1-Agency Request

**Budget Request Information**

**COA Elements**

ABR: 527A22X002 | Program: 527CAA0\_PG

**Reason For Change**

Reason Description:

## **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 2022-2024 Budget Instructions when a request meets the conditions of an ABR.

### **Section 5.2.1      Process Overview**

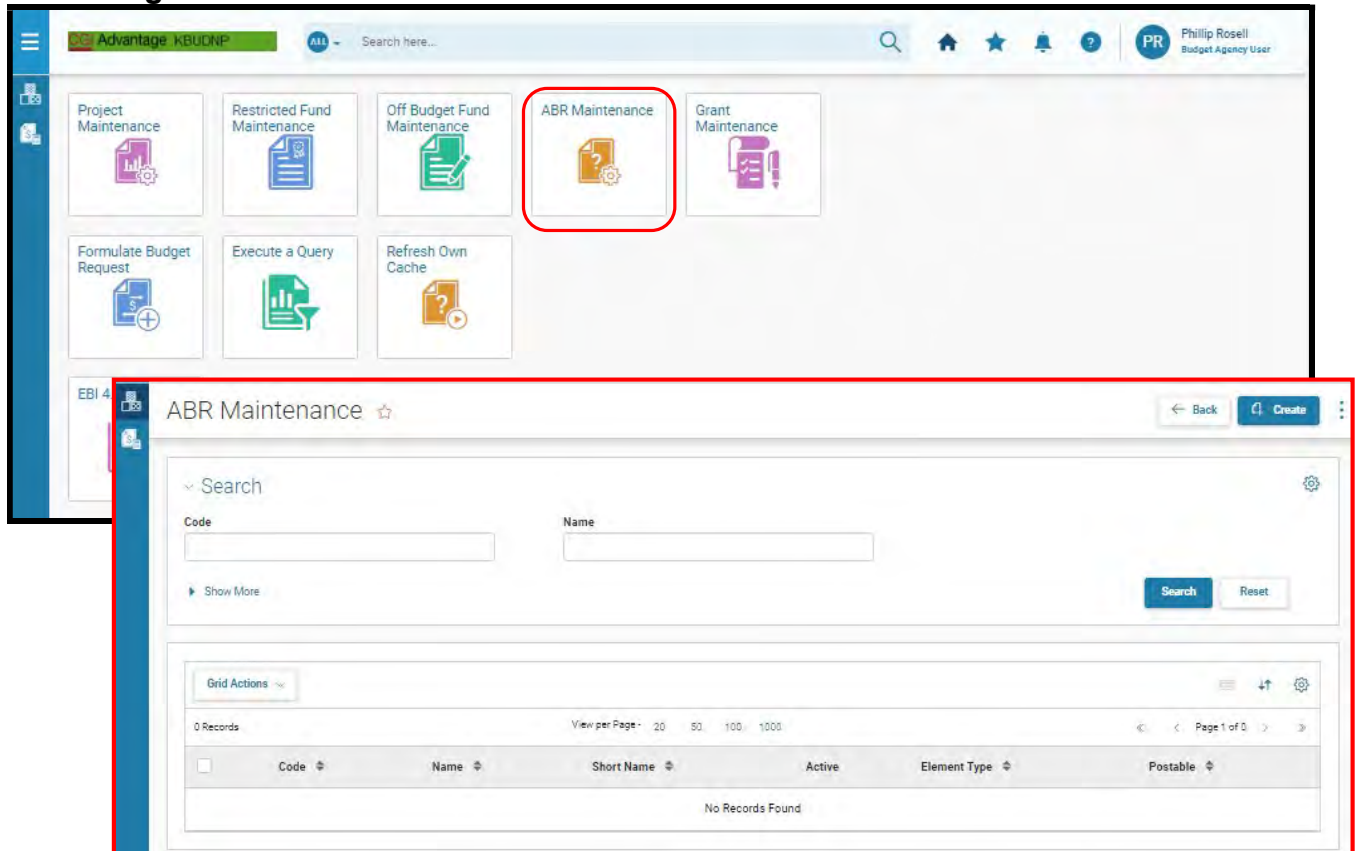
The following is a summarized description of the steps involved in the process to create an Additional Budget Request in order to help users understand the flow of the detailed instructions:

- 1) Login to KBUD and navigate to the ABR Maintenance table to update the information for the blank ABR codes that will be used with the 2224\_B2-B3-B4-B5 Budget Request forms
- 2) Navigate to the Budget Layout Selection Page to choose the 2224\_B2-B3-B4-B5 Budget Request form
- 3) Create an instance of the 2224\_B2-B3-B4-B5 Budget Request form for an ABR
- 4) Manually enter the appropriate budget lines (data) into the budget line tab
  - 2224\_B2-B3-B4-B5 Budget Request Form Tabs
    - **B2/B3 Sources & Exp by Funds**
    - **B3 Expenditure Detail**
    - **B5 Personnel**
  - Login to KBUD Reports (EBI) and navigate to the 22-24 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 Maintenance 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:
  - Click on the ABR Maintenance tile, and the ABR Maintenance page will appear.

### Home Page

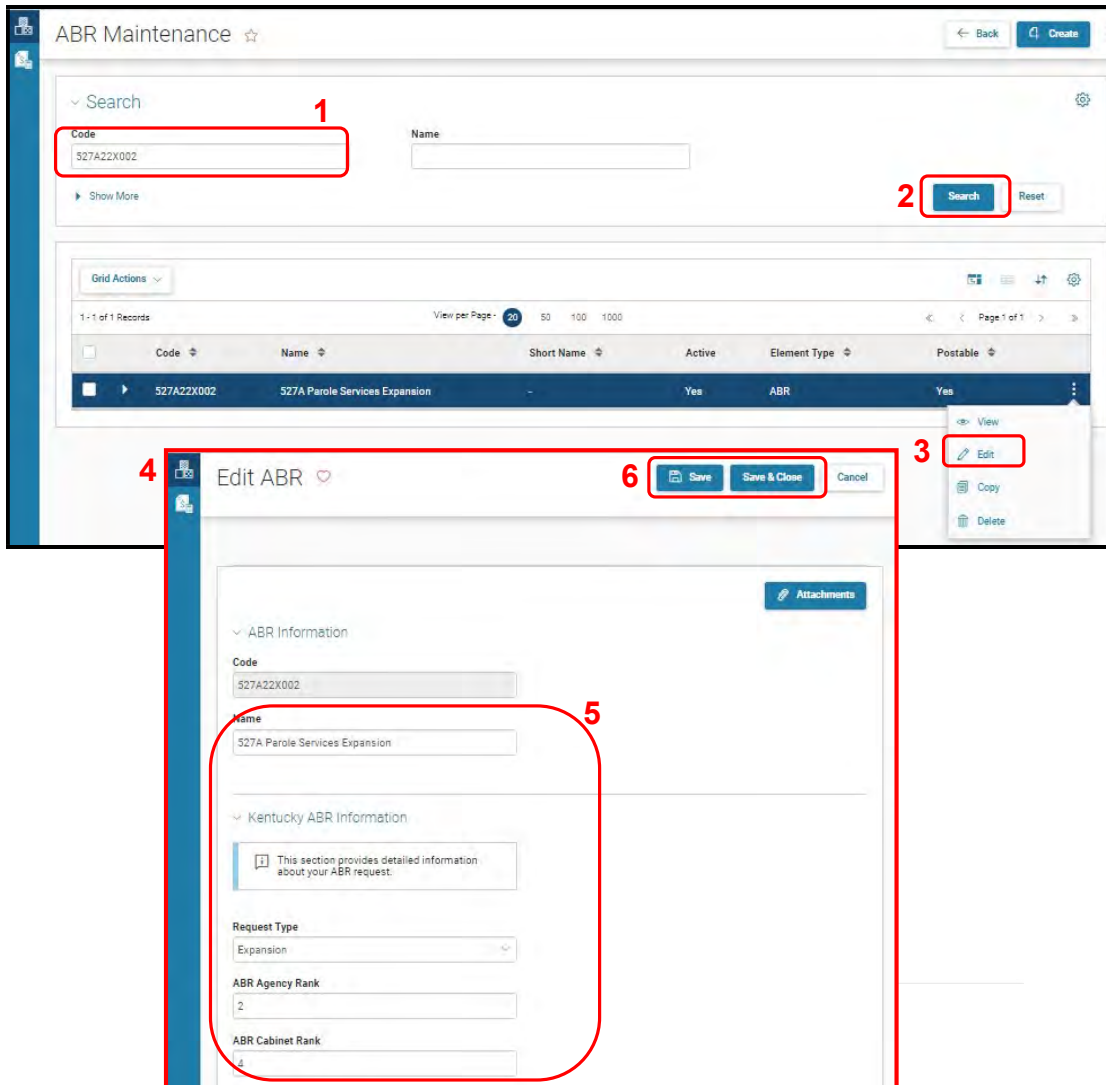


The screenshot shows the KBUD Home Page with a navigation bar at the top. The main area contains several tiles: Project Maintenance, Restricted Fund Maintenance, Off Budget Fund Maintenance, ABR Maintenance (highlighted with a red box), Grant Maintenance, Formulate Budget Request, Execute a Query, and Refresh Own Cache. Below the tiles, there is a section for EBI 4. The ABR Maintenance page is also shown, featuring a search bar with fields for Code and Name, a Search button, and a table with columns: Code, Name, Short Name, Active, Element Type, and Postable. The table currently displays 0 records.

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 code assigned to this request 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: Example - 527A22\*)
3. Check the 3 dot menu and select the Edit function
4. The Edit ABR screen will appear
5. Update any of the ABR information not greyed out
6. Click either the Save or the Save & Close button

### ABR Maintenance



The screenshot displays the ABR Maintenance interface. At the top, there is a search section with a 'Code' textbox (containing '527A22X002') and a 'Name' textbox. A red box labeled '1' highlights the 'Code' textbox. To the right of the textboxes is a 'Search' button (labeled '2') and a 'Reset' button. Below the search section is a table with columns: Code, Name, Short Name, Active, Element Type, and Postable. The table contains one record with Code '527A22X002' and Name '527A Parole Services Expansion'. A red box labeled '3' highlights the three-dot menu icon at the end of the record. A modal window titled 'Edit ABR' is open, showing the 'ABR Information' section. The 'Code' and 'Name' fields are pre-filled with the same values as in the table. A red box labeled '4' highlights the 'Edit ABR' modal title. A red box labeled '5' highlights the 'Name' field in the 'ABR Information' section. At the bottom of the modal, there are 'Request Type', 'ABR Agency Rank', and 'ABR Cabinet Rank' fields. A red box labeled '6' highlights the 'Save' and 'Save & Close' buttons at the bottom of the modal.





## Additional Budget Requests

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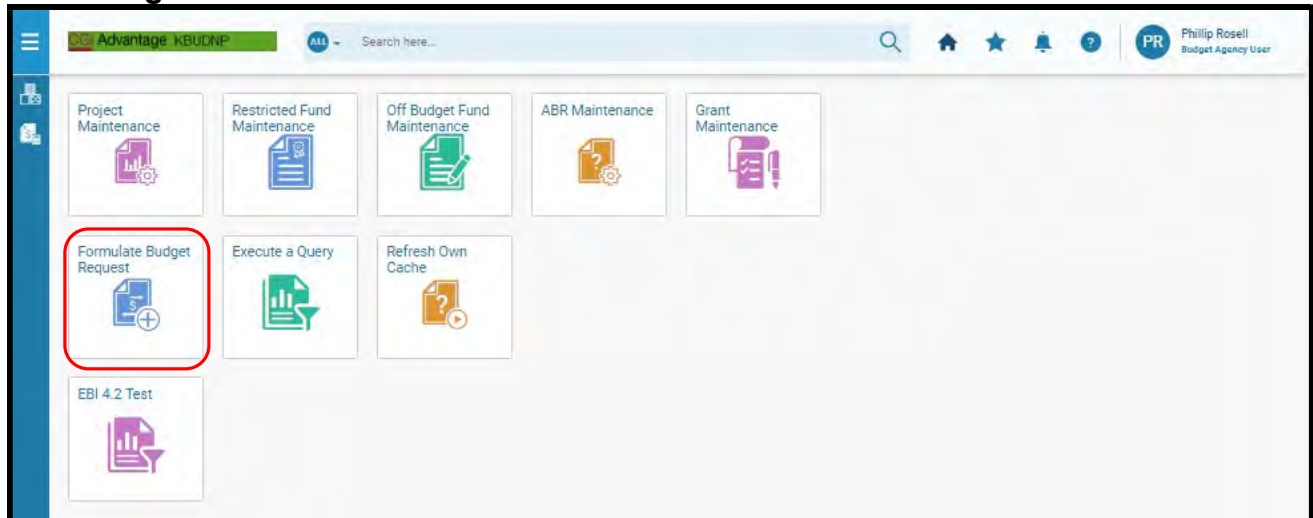
- Here is some additional guidance to assist in filling out the ABR Maintenance page. The following information should be completed for each ABR.

<b>Name</b>	Enter the Additional Budget Request Title
<b>Request Type</b>	Select the correct Additional Budget Request type from the drop down menu
<b>ABR Agency Rank</b>	Enter the agency priority ranking. This field is an integer field and will only accept whole numbers.
<b>ABR Cabinet Rank</b>	Enter the cabinet-wide priority ranking. This field is an integer field and will only accept whole numbers.

### Section 5.2.3 Navigate to the 2224\_B2-B3-B4-B5 Form

- From the Home page, you can navigate to the KBUD forms by clicking the Formulate Budget Request tile. The Budget Layout Selection page will appear.

#### Home Page

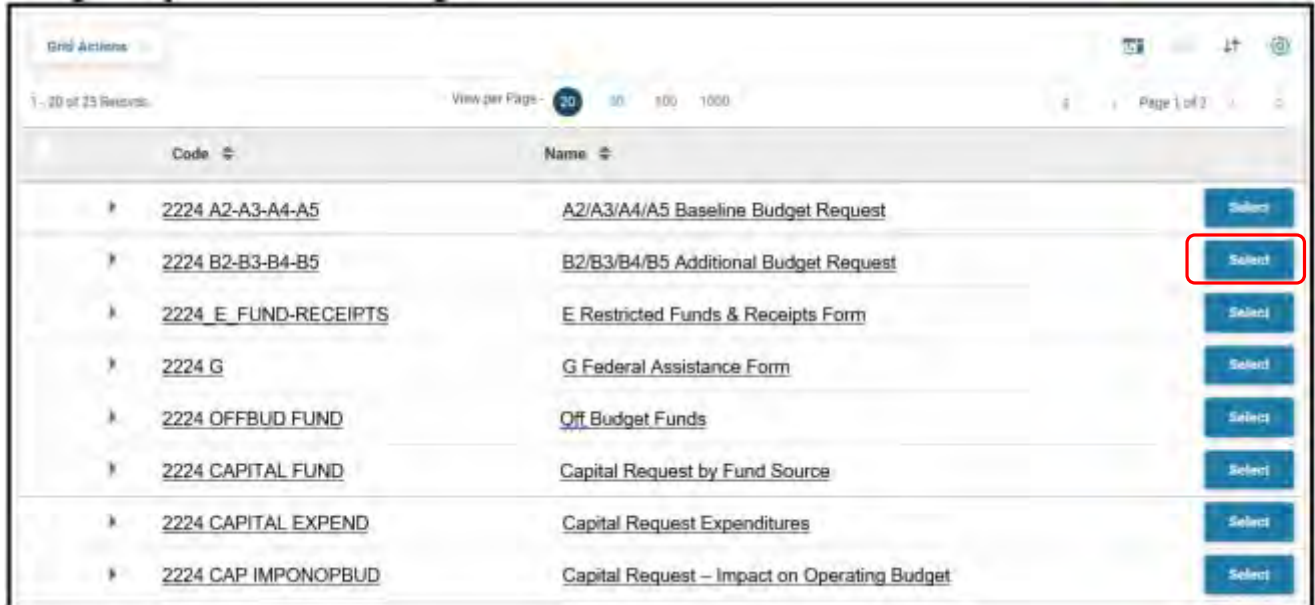


#### Budget Layout Selection Page

Grid Actions			
1 - 20 of 25 Records			View per Page: 20 30 100 1000
Code	Name		
2224 A2-A3-A4-A5	A2/A3/A4/A5 Baseline Budget Request		Select
2224 B2-B3-B4-B5	B2/B3/B4/B5 Additional Budget Request		Select
2224 E_FUND-RECEIPTS	E Restricted Funds & Receipts Form		Select
2224 G	G Federal Assistance Form		Select
2224 OFFBUD FUND	Off Budget Funds		Select
2224 CAPITAL FUND	Capital Request by Fund Source		Select
2224 CAPITAL EXPEND	Capital Request Expenditures		Select
2224 CAP IMPONOPBUD	Capital Request – Impact on Operating Budget		Select

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 2224\_B2-B3-B4-B5 form by clicking on the corresponding blue Select button. The Select Budget Request page will appear.

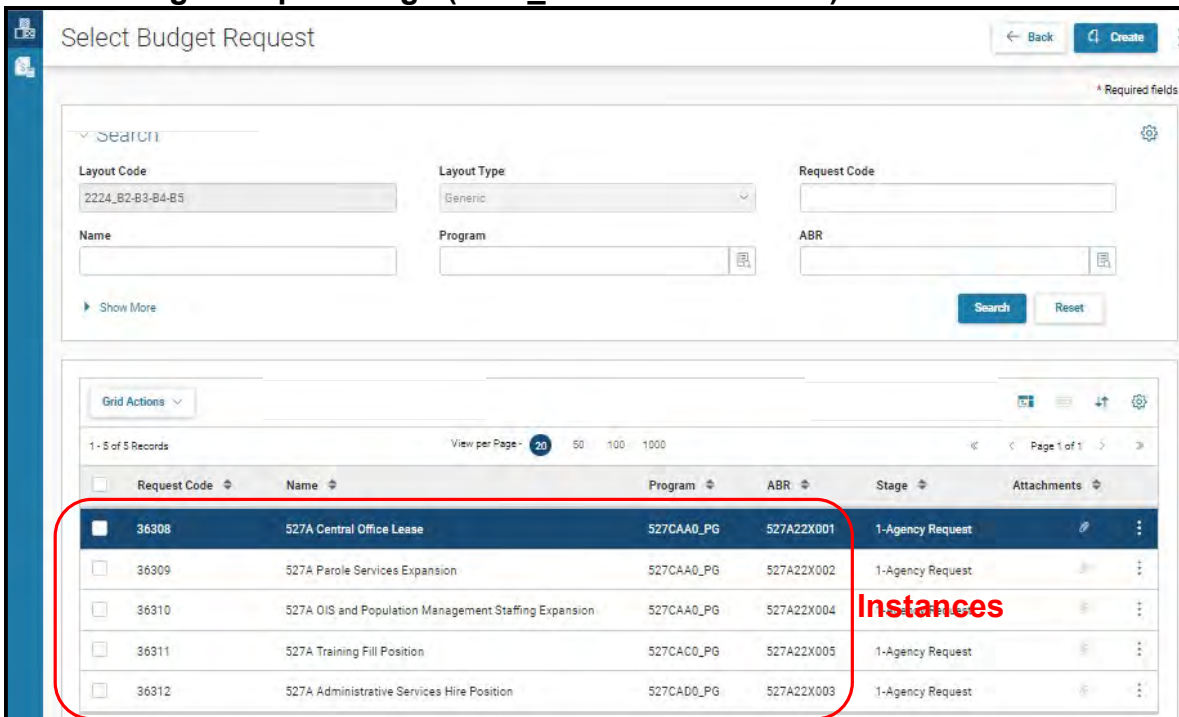
### Budget Layout Selection Page



Code	Name	Action
2224 A2-A3-A4-A5	A2/A3/A4/A5 Baseline Budget Request	Select
2224 B2-B3-B4-B5	B2/B3/B4/B5 Additional Budget Request	Select
2224 E_FUND-RECEIPTS	E Restricted Funds & Receipts Form	Select
2224 G	G Federal Assistance Form	Select
2224 OFFBUD FUND	Off Budget Funds	Select
2224 CAPITAL FUND	Capital Request by Fund Source	Select
2224 CAPITAL EXPEND	Capital Request Expenditures	Select
2224 CAP IMPONOPBUD	Capital Request – Impact on Operating Budget	Select

- Please keep in mind, the Select Budget Request page will display all the instances of this specific form (2224\_B2-B3-B4-B5) you have created.

### Select Budget Request Page (2224\_B2-B3-B4-B5 Form)



Select Budget Request

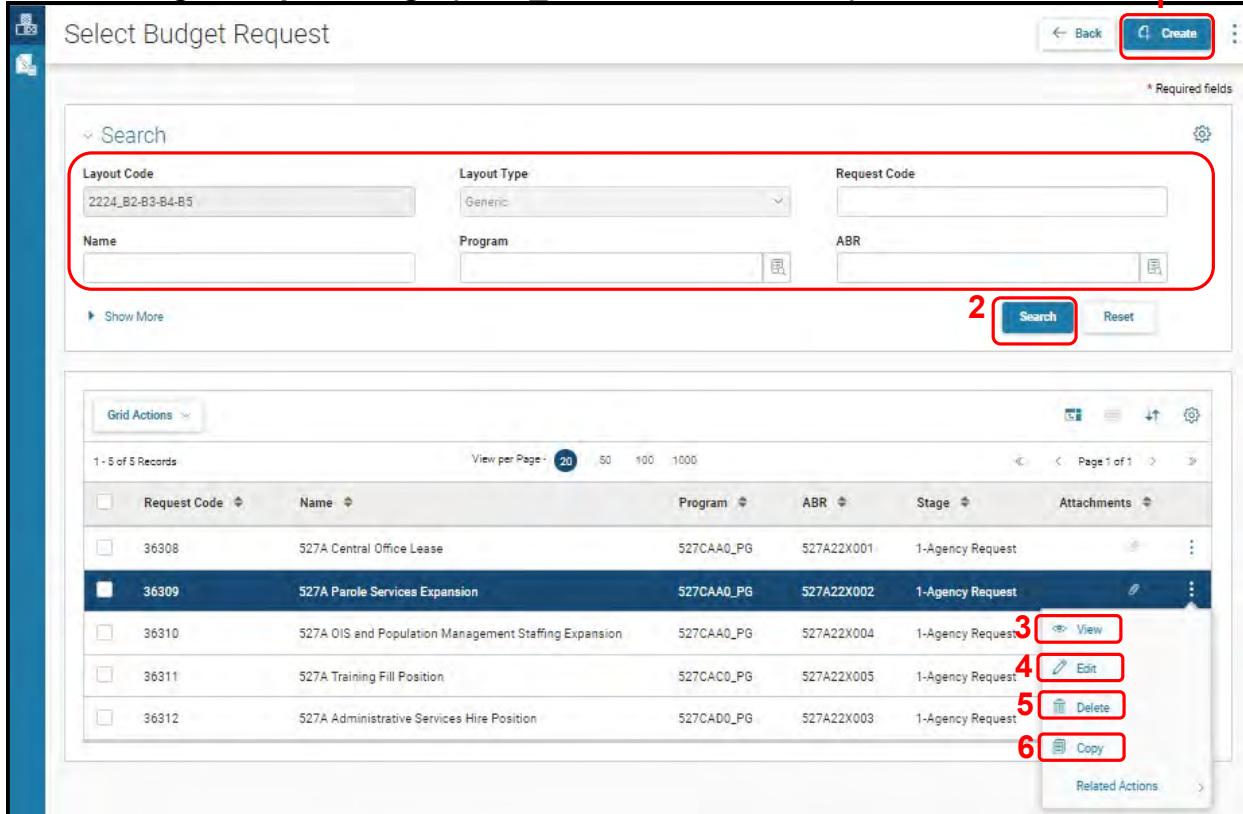
Layout Code: 2224\_B2-B3-B4-B5 | Layout Type: Generic | Request Code: | Name: | Program: | ABR: | Search | Reset

Request Code	Name	Program	ABR	Stage	Attachments
36308	527A Central Office Lease	527CAA0_PG	527A22X001	1-Agency Request	
36309	527A Parole Services Expansion	527CAA0_PG	527A22X002	1-Agency Request	
36310	527A OIS and Population Management Staffing Expansion	527CAA0_PG	527A22X004	1-Agency Request	
36311	527A Training Fill Position	527CAC0_PG	527A22X005	1-Agency Request	
36312	527A Administrative Services Hire Position	527CAD0_PG	527A22X003	1-Agency Request	

From the Select Budget Request page, you can do all of the following functions:

1. Use the Create button to create a new instance of this specific budget form
2. Use the Search button to search for previous created forms
3. Use the View feature to only view (no editing) an existing instance of this specific form
4. Use the Edit feature to edit an existing instance of this specific form
5. Use the Delete feature to delete an existing instance of this specific form
  - a. (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 the tabs and then exit the form and perform the deletion procedure)
6. Use the Copy feature to copy an existing instance of this specific form

### Select Budget Request Page (2224\_B2-B3-B4-B5 Forms)



The screenshot shows the 'Select Budget Request' page. A red box labeled '1' highlights the 'Create' button in the top right corner. Another red box labeled '2' highlights the 'Search' button below the search filters. A third red box labeled '3' highlights the 'View' button in the actions menu for the selected record (36309). A fourth red box labeled '4' highlights the 'Edit' button. A fifth red box labeled '5' highlights the 'Delete' button. A sixth red box labeled '6' highlights the 'Copy' button. The search filters include Layout Code (2224\_B2-B3-B4-B5), Layout Type (Generic), Request Code, Name, Program, and ABR. The table below shows a list of records with columns for Request Code, Name, Program, ABR, Stage, and Attachments.

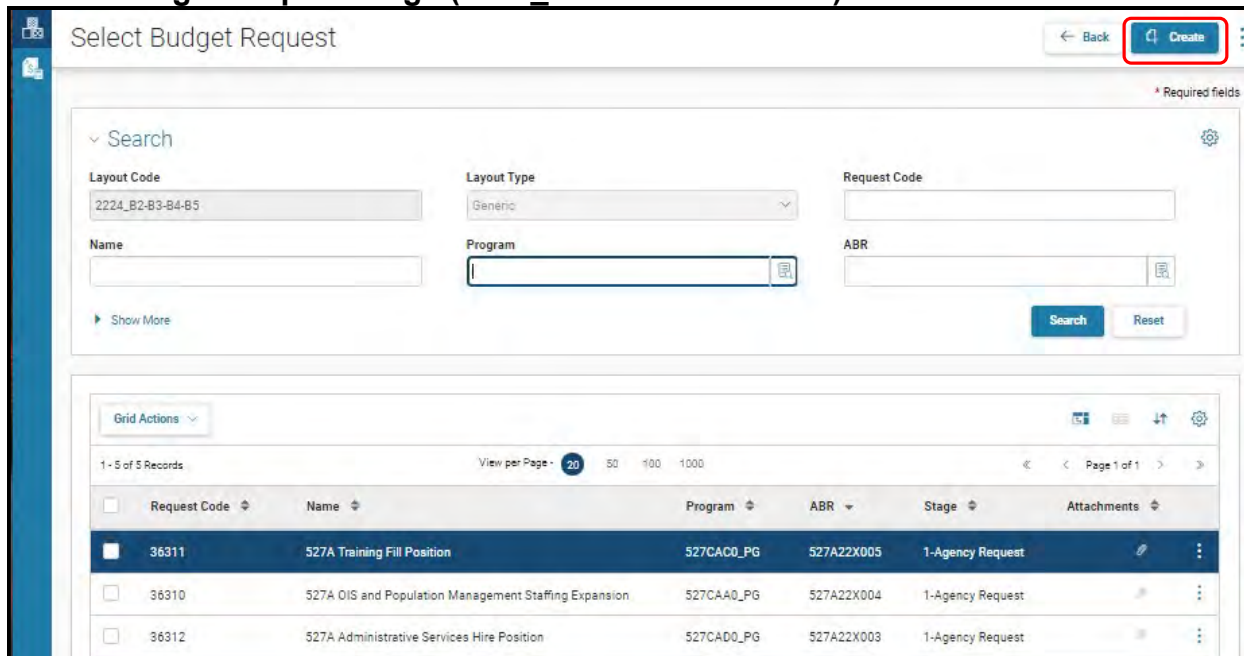
Request Code	Name	Program	ABR	Stage	Attachments
36308	527A Central Office Lease	527CAA0_PG	527A22X001	1-Agency Request	
36309	527A Parole Services Expansion	527CAA0_PG	527A22X002	1-Agency Request	
36310	527A OIS and Population Management Staffing Expansion	527CAA0_PG	527A22X004	1-Agency Request	
36311	527A Training Fill Position	527CAC0_PG	527A22X005	1-Agency Request	
36312	527A Administrative Services Hire Position	527CAD0_PG	527A22X003	1-Agency Request	

### Section 5.2.4 Creating the Additional Budget Request Form

In this section, we will create a 2224\_B2-B3-B4-B5 form for ABR code 527AX002, 527A Parole Services Expansion, and Program 527CAA0\_PG, Commissioner.

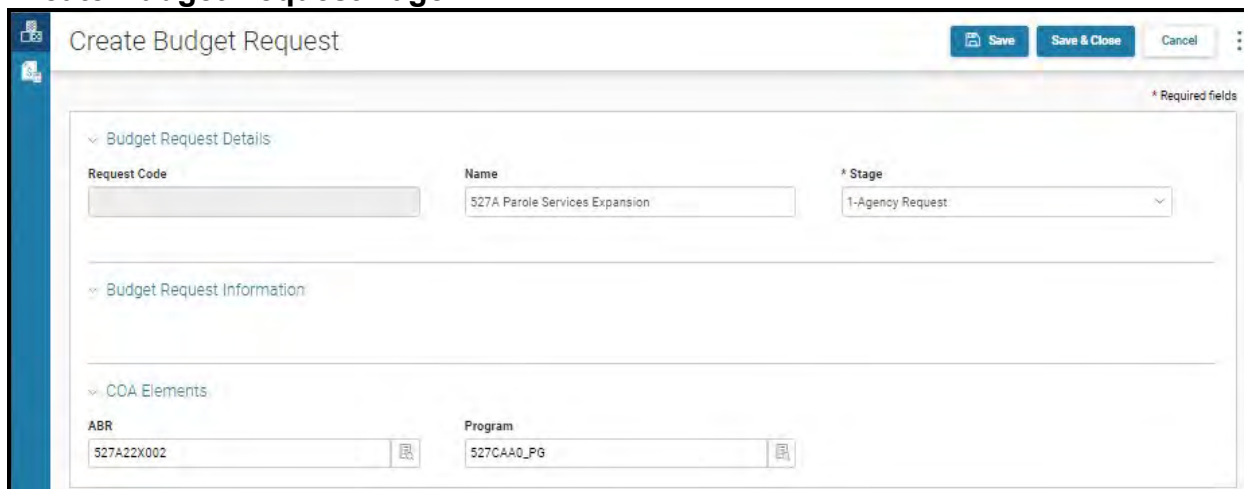
- From the Select Budget Request page, click the Create button. The Create Budget Request page will appear and allow you to create a new instance of the 2224\_B2-B3-B4-B5 form.

#### Select Budget Request Page (2224\_B2-B3-B4-B5 Form)



Request Code	Name	Program	ABR	Stage	Attachments
36311	527A Training Fill Position	527CAC0_PG	527A22X005	1-Agency Request	
36310	527A OIS and Population Management Staffing Expansion	527CAA0_PG	527A22X004	1-Agency Request	
36312	527A Administrative Services Hire Position	527CA00_PG	527A22X003	1-Agency Request	

#### Create Budget Request Page

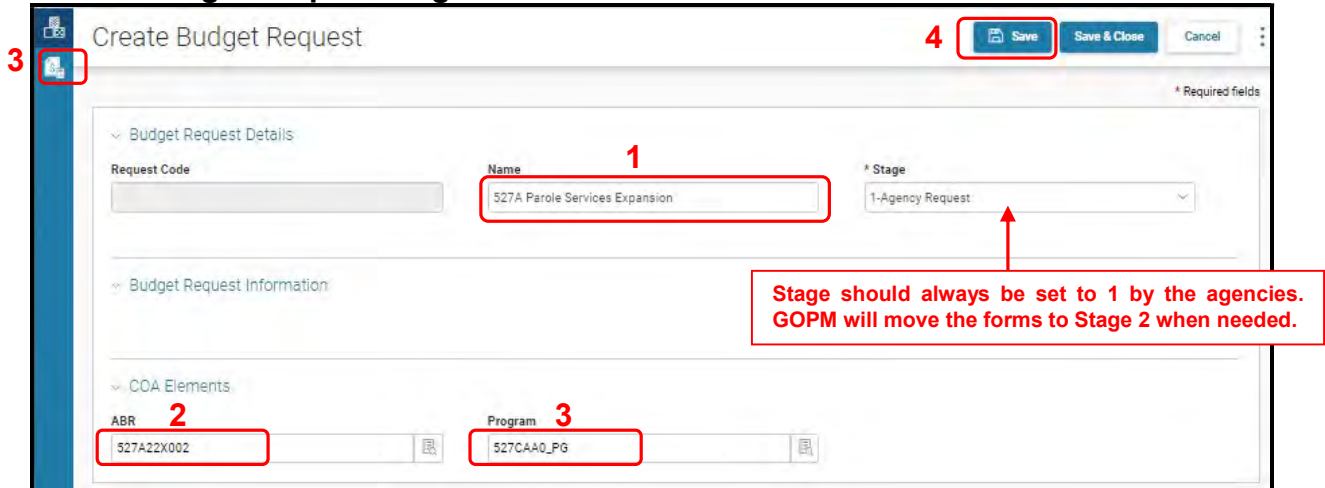




From the Create Budget Request page, you will need to complete these steps:

1. Fill in the Name textbox
2. Fill in the ABR textbox with the ABR code (Example – 527A22X002)
3. Fill in the Program textbox with the Program code associated with this ABR (Example – 527CAA0\_PG)
4. Click the Save button, and the Edit Budget Request Page (new form) with all its appropriate tabs will be created

### Create Budget Request Page

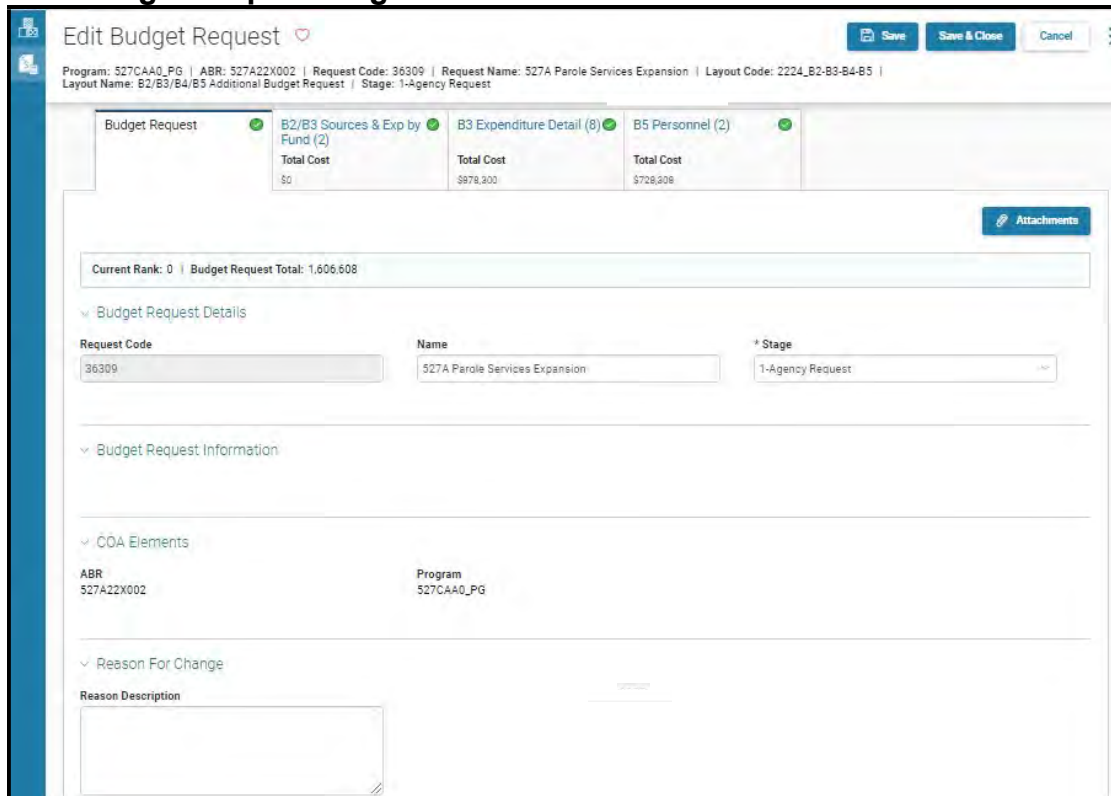


The screenshot shows the 'Create Budget Request' form. Annotations include:

- 3**: Points to the 'New' icon in the top left corner.
- 1**: Points to the 'Name' text box containing '527A Parole Services Expansion'.
- 2**: Points to the 'ABR' text box containing '527A22X002'.
- 3**: Points to the 'Program' text box containing '527CAA0\_PG'.
- 4**: Points to the 'Save' button in the top right corner.

A red callout box states: "Stage should always be set to 1 by the agencies. GOPM will move the forms to Stage 2 when needed." The 'Stage' dropdown menu is currently set to '1-Agency Request'.

### Edit Budget Request Page



The screenshot shows the 'Edit Budget Request' form. At the top, it displays the following information: Program: 527CAA0\_PG | ABR: 527A22X002 | Request Code: 36309 | Request Name: 527A Parole Services Expansion | Layout Code: 2224\_B2-B3-B4-B5 | Layout Name: B2/B3/B4/B5 Additional Budget Request | Stage: 1-Agency Request.

The form includes several tabs: Budget Request, B2/B3 Sources & Exp by Fund (2), B3 Expenditure Detail (8), and B5 Personnel (2). The 'Budget Request' tab is active, showing a table with columns for 'Total Cost' and 'Current Rank: 0 | Budget Request Total: 1,606,508'.

The 'Budget Request Details' section includes fields for 'Request Code' (36309), 'Name' (527A Parole Services Expansion), and 'Stage' (1-Agency Request).

The 'COA Elements' section includes fields for 'ABR' (527A22X002) and 'Program' (527CAA0\_PG).

The 'Reason For Change' section includes a 'Reason Description' text area.

### Section 5.2.5 Entering Budget Data in the 2224\_B2-B3-B4-B5 Form

1. Click on the B2/B3 Sources & Exp by Fund tab (NOTE: You can now add your Sources of Funds and Expenditure by Fund information)
2. Click on the Plus sign + 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 2022-2024 Budget Instructions)
3. 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).
4. Click the other tabs to add more budget lines
5. Click the Save & Close button to exit the form when done adding the budget lines

**New 2022 B2-B3-B4-B5 Form for 527A22X002 and 527CAA0 PG**

**Edit Budget Request**

Program: 527CAA0\_PG | ABR: 527A22X002 | Request Code: 36309 | Request Name: 527A Parole Services Expansion | Layout Code: 2224\_B2-B3-B4-B5 |  
Layout Name: B2/B3/B4/B5 Additional Budget Request | Stage: 1-Agency Request

Budget Request	B2/B3 Sources & Exp by Fund (2)	B3 Expenditure Detail (8)	B5 Personnel (2)
Total Cost \$0	Total Cost \$978,300	Total Cost \$726,308	

Current Rank: 06.608

**Budget Request Details**

**Edit Budget Request**

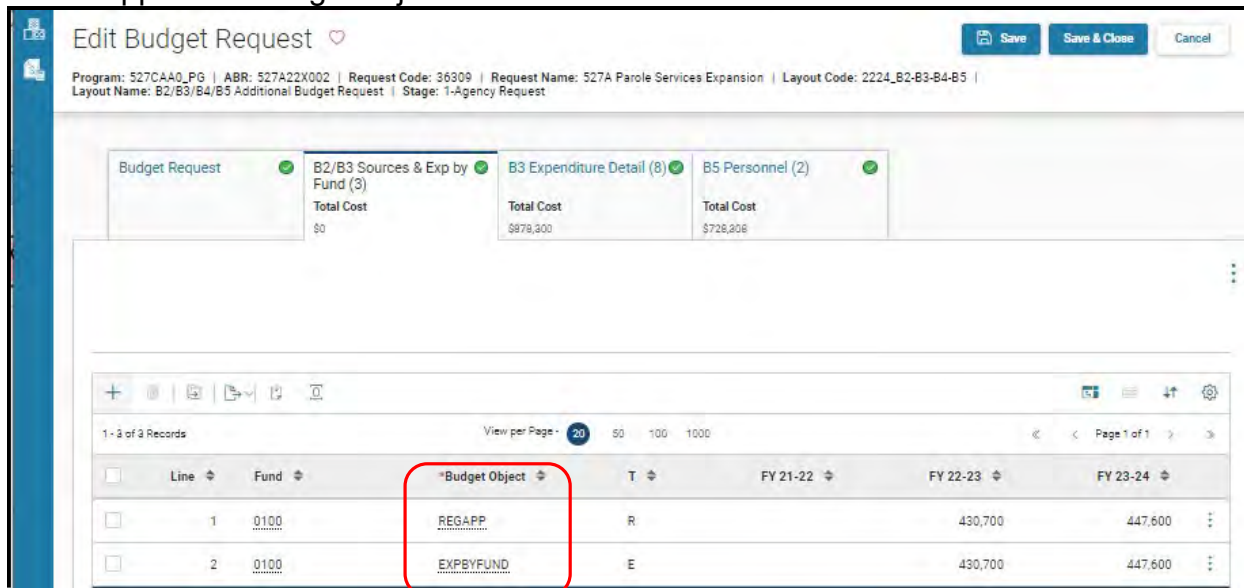
Program: 527CAA0\_PG | ABR: 527A22X002 | Request Code: 36309 | Request Name: 527A Parole Services Expansion | Layout Code: 2224\_B2-B3-B4-B5 |  
Layout Name: B2/B3/B4/B5 Additional Budget Request | Stage: 1-Agency Request

Budget Request	B2/B3 Sources & Exp by Fund (1)	B3 Expenditure Detail (8)	B5 Personnel (2)
Total Cost \$0	Total Cost \$978,300	Total Cost \$726,308	

1 - 1 of 1 Records View per Page: 20 50 100 1000 Page 1 of 1

Line	Fund	*Budget Object	T	FY 21-22	FY 22-23	FY 23-24
1			-			
<b>Total</b>				0	355,704	372,604

- 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.

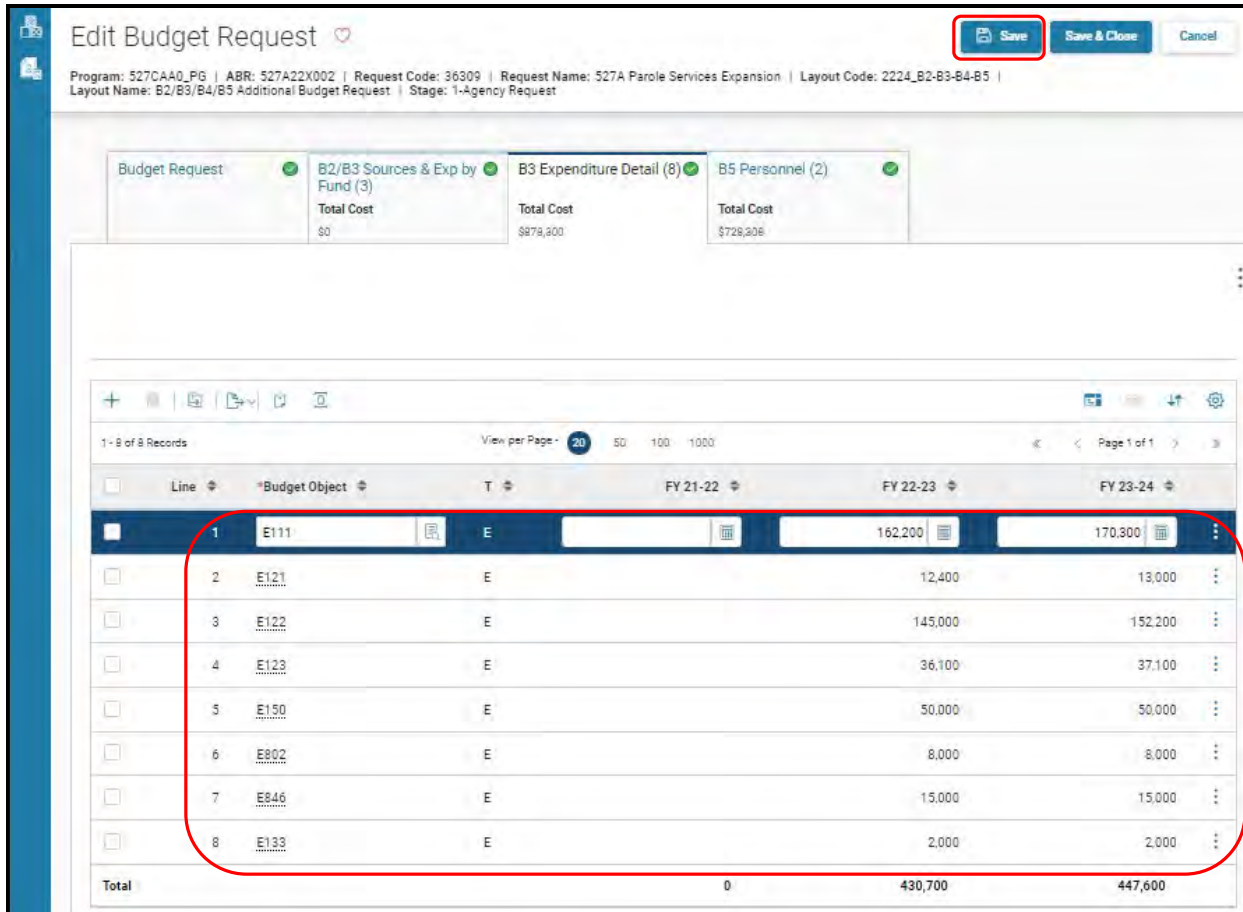


Line	Fund	Budget Object	T	FY 21-22	FY 22-23	FY 23-24
1	0100	REGAPP	R		430,700	447,600
2	0100	EXPBYFUND	E		430,700	447,600

- To complete the 2224\_B2-B3-B4-B5 form, you will need to enter the budget lines 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 following is a list of typical Budget Object codes you will use for expenditures:
  - E111 – Regular Salaries and Wages
  - 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



**Edit Budget Request**

Program: 527CAA0\_PG | ABR: 527A22X002 | Request Code: 36309 | Request Name: 527A Parole Services Expansion | Layout Code: 2224\_B2-B3-B4-B5 |  
Layout Name: B2/B3/B4/B5 Additional Budget Request | Stage: 1-Agency Request

**Budget Request** | **B2/B3 Sources & Exp by Fund (3)** | **B3 Expenditure Detail (8)** | **B5 Personnel (2)**

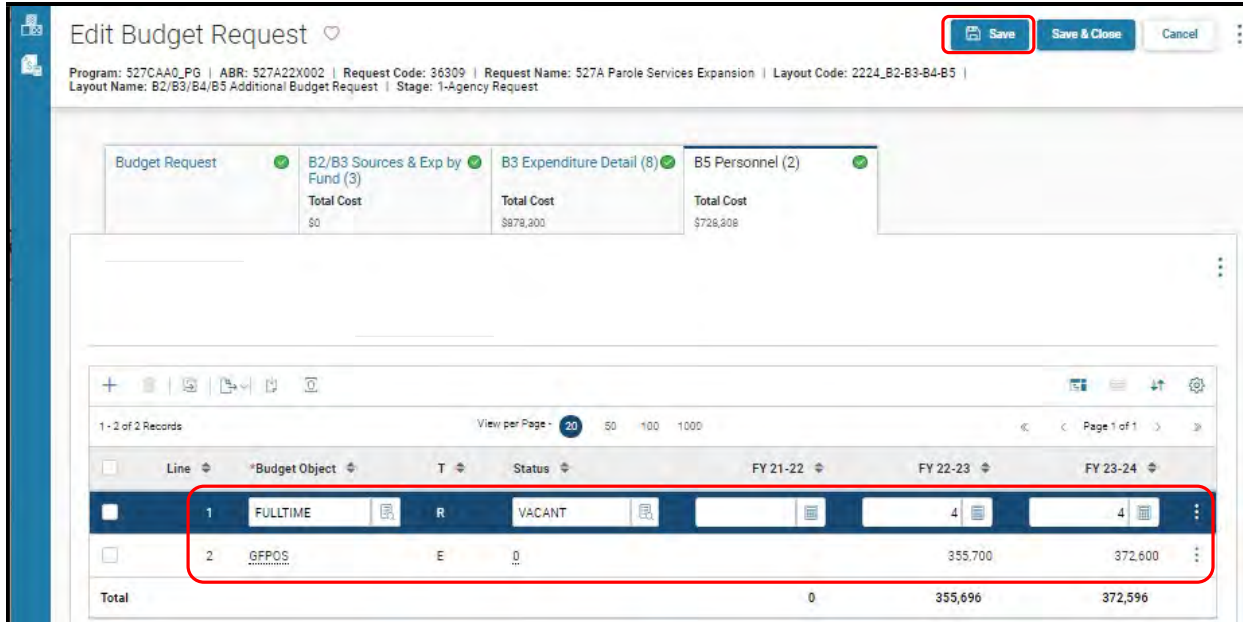
Total Cost: \$0 | Total Cost: \$979,600 | Total Cost: \$728,206

Line	Budget Object	T	FY 21-22	FY 22-23	FY 23-24
1	E111	E		162,200	170,300
2	E121	E		12,400	13,000
3	E122	E		145,000	152,200
4	E123	E		36,100	37,100
5	E150	E		50,000	50,000
6	E802	E		8,000	8,000
7	E846	E		15,000	15,000
8	E133	E		2,000	2,000
<b>Total</b>			0	430,700	447,600

- 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



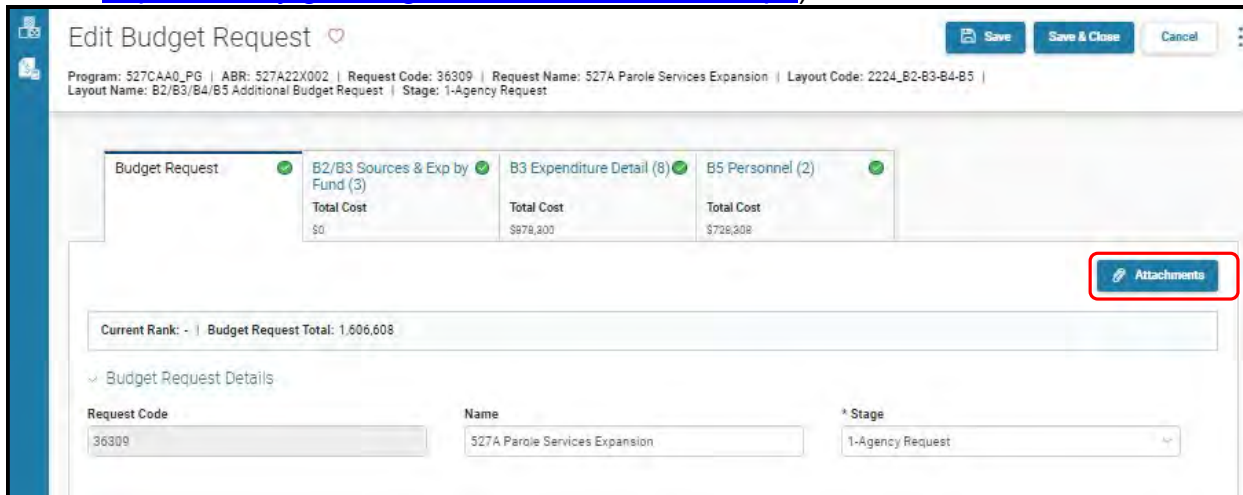
**Edit Budget Request**

Program: 527CAA0\_PG | ABR: 527A22X002 | Request Code: 36309 | Request Name: 527A Parole Services Expansion | Layout Code: 2224\_B2-B3-B4-B5 | Layout Name: B2/B3/B4/B5 Additional Budget Request | Stage: 1-Agency Request

Budget Request	B2/B3 Sources & Exp by Fund (3)	B3 Expenditure Detail (8)	B5 Personnel (2)
Total Cost	\$0	\$878,200	\$728,208

Line	*Budget Object	T	Status	FY 21-22	FY 22-23	FY 23-24
1	FULLTIME	R	VACANT		4	4
2	GFPOS	E	0		355,700	372,600
<b>Total</b>				0	355,696	372,596

- The final step to complete the 2224\_B2-B3-B4-B5 form is to use the Attachment button to load the program narrative created in Microsoft Word. The template for the program narrative is named 2022-2024 Additional Budget Record B4, and it is located on OSBD's Website (Link to Webpage - <http://osbd.ky.gov/Pages/KBUD-Information.aspx>).



**Edit Budget Request**

Program: 527CAA0\_PG | ABR: 527A22X002 | Request Code: 36309 | Request Name: 527A Parole Services Expansion | Layout Code: 2224\_B2-B3-B4-B5 | Layout Name: B2/B3/B4/B5 Additional Budget Request | Stage: 1-Agency Request

Budget Request	B2/B3 Sources & Exp by Fund (3)	B3 Expenditure Detail (8)	B5 Personnel (2)
Total Cost	\$0	\$878,200	\$728,208

Current Rank: - | Budget Request Total: 1,606,608

**Budget Request Details**

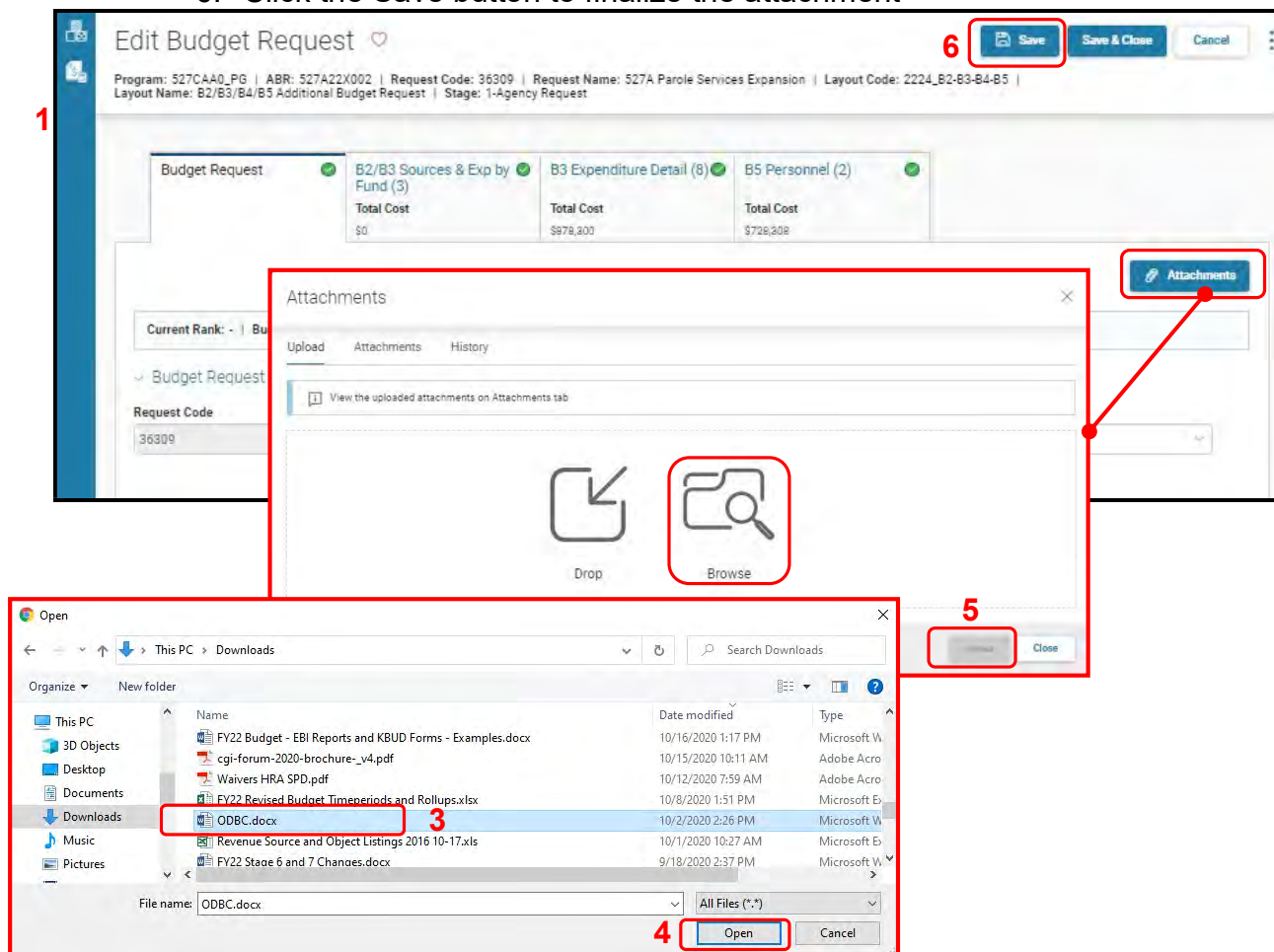
Request Code	Name	* Stage
36309	527A Parole Services Expansion	1-Agency Request



## 2022-2024 Additional Budget Record B4 (Program Narrative Template)

2022-2024 KENTUCKY BRANCH BUDGET			
Additional Budget Request: Program Narrative/Documentation Record			
OPERATING BUDGET REPORT B-4		PRIORITY: Cabinet #: Agency #:	
Governmental Branch: Cabinet/Function:		Agency: Appropriation Unit: Program/Service Unit: Sub Program: Posting Unit: REQUEST TITLE:	
I. PROGRAM RESULTS DOCUMENTATION	Requested FY 2021-22	Requested FY 2022-23	Requested FY 2023-24
(a) Total Funding			
(b) Quantitative Data			
II. PROGRAM DESCRIPTION/PURPOSE			

- To upload your B4 program narrative Word document, follow these steps:
  - Click Attachments button to open up the KBUD Upload tool
  - Click on the Browse icon to open up the Windows File Upload screen
  - Navigate to the file's location and click on the File Name
  - Click the Open button
  - Click the Upload button to add the file as an attachment to the tab
  - Click the Save button to finalize the attachment



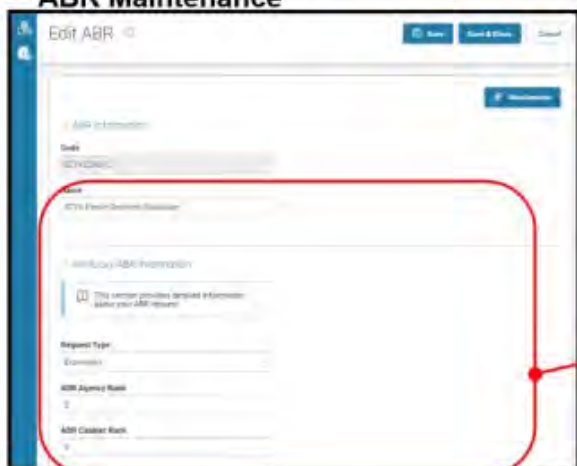
The screenshot illustrates the process of uploading a document to a budget request in the KBUD system. The main window is titled 'Edit Budget Request' and shows details for a specific request. A red box labeled '1' highlights the 'Attachments' button in the top right corner. Another red box labeled '2' highlights the 'Attachments' button in the left sidebar. A third red box labeled '3' highlights the 'Browse' icon in the Attachments window. A fourth red box labeled '4' highlights the 'Open' button in the Windows File Explorer window. A fifth red box labeled '5' highlights the 'Upload' button in the Attachments window. A sixth red box labeled '6' highlights the 'Save' button in the top right corner of the main window.

## 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 4.2 (EBI 4.2) which houses the KBUD Reports and navigate to the 22-24 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 ABR Maintenance tables are used to populate KBUD reports. For example, compare the maintenance table we updated and the 2224\_B2-B3-B4-B5 form we created in the previous sections for ABR 527A22X002 and Program 527CAA0\_PG to the B1B2 Financial Record Report. You can directly trace the ABR Maintenance 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.

### ABR Maintenance



### B3 Expenditure Detail Report

#### B1B2 Financial Record Report

Governmental Branch: Executive Branch      Appropriation: Program/Service Unit

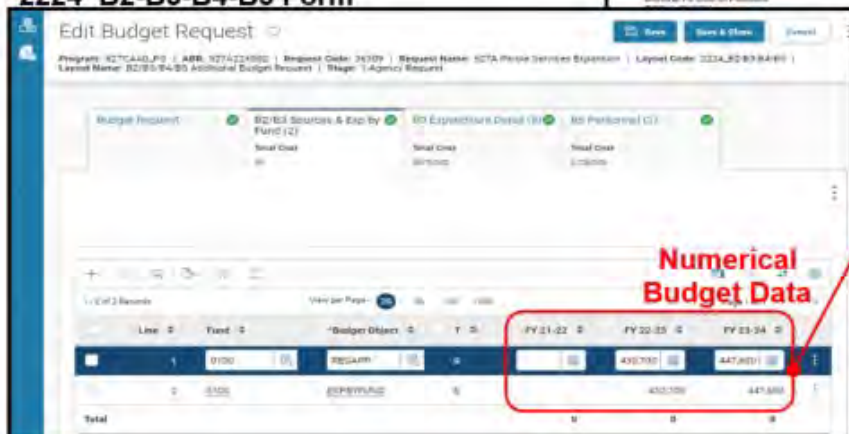
2022-2024 Kentucky Branch Budget  
Additional Budget Request: Financial Record  
As requested columns rounded to nearest \$100

Agency: Governmental  
Appropriation: Corrections Management  
Program/Service Unit: Commissioner  
Sub Program:  
Posting Unit:  
REQUEST TITLE: 527A Person Services Expansion

REQUEST TYPE: Expansion

	FY 2021-22 Requested	FY 2022-23 Requested	FY 2023-24 Requested
<b>Form Data</b>			
General Fund	0	430,700	447,600
Regular Appropriation	0	430,700	447,600
TOTAL GENERAL FUND	0	430,700	447,600
<b>EXPENDITURES BY CLASS</b>			
Personnel Costs	0	407,700	424,600
Operating Expenses	0	23,000	23,000
TOTAL EXPENDITURES BY CLASS	0	430,700	447,600
<b>EXPENDITURES BY FUND SOURCE</b>			
General Fund	0	430,700	447,600
TOTAL EXPENDITURES BY FUND	0	430,700	447,600
<b>PERSONNEL POSITIONS</b>			
Number of Positions			
Full Time Positions - VACANT	0	4	4
GRAND TOTAL - Number of Positions	0	4	4
<b>BUDGET POSITIONS COST BY FUND SOURCE</b>			
General Fund Cost of Positions	0	385,700	372,600
	0	385,700	372,600

### 2224 B2-B3-B4-B5 Form



Program: 527CAA0\_PG | ABR: 527A22X002 | Request Code: 34309 | Request Name: 527A Person Services Expansion | Layout Code: 2224\_B2-B3-B4-B5 | Layout Name: 527B2-B3-B4-B5 Additional Budget Request | Page: 1-Agency Request

Budget Request: ☒ B2/B3 Sources & Exp by Fund (2) ☒ B3 Expenditures Detail (B) ☒ B4 Personnel (C) ☒ B5

Line	Fund	Budget Object	FY 21-22	FY 22-23	FY 23-24
1	0100	PERSON	430,700	447,600	
	0	EXPENSE	430,700	447,600	
Total			0	0	0

**Numerical Budget Data**

- In this scenario, we will run the two ABR reports for Program 670A\_PG, General Administration and Support and ABR 670K22X007 that are required for your budget submission (NOTE: There are no supportive math check reports for ABRs).

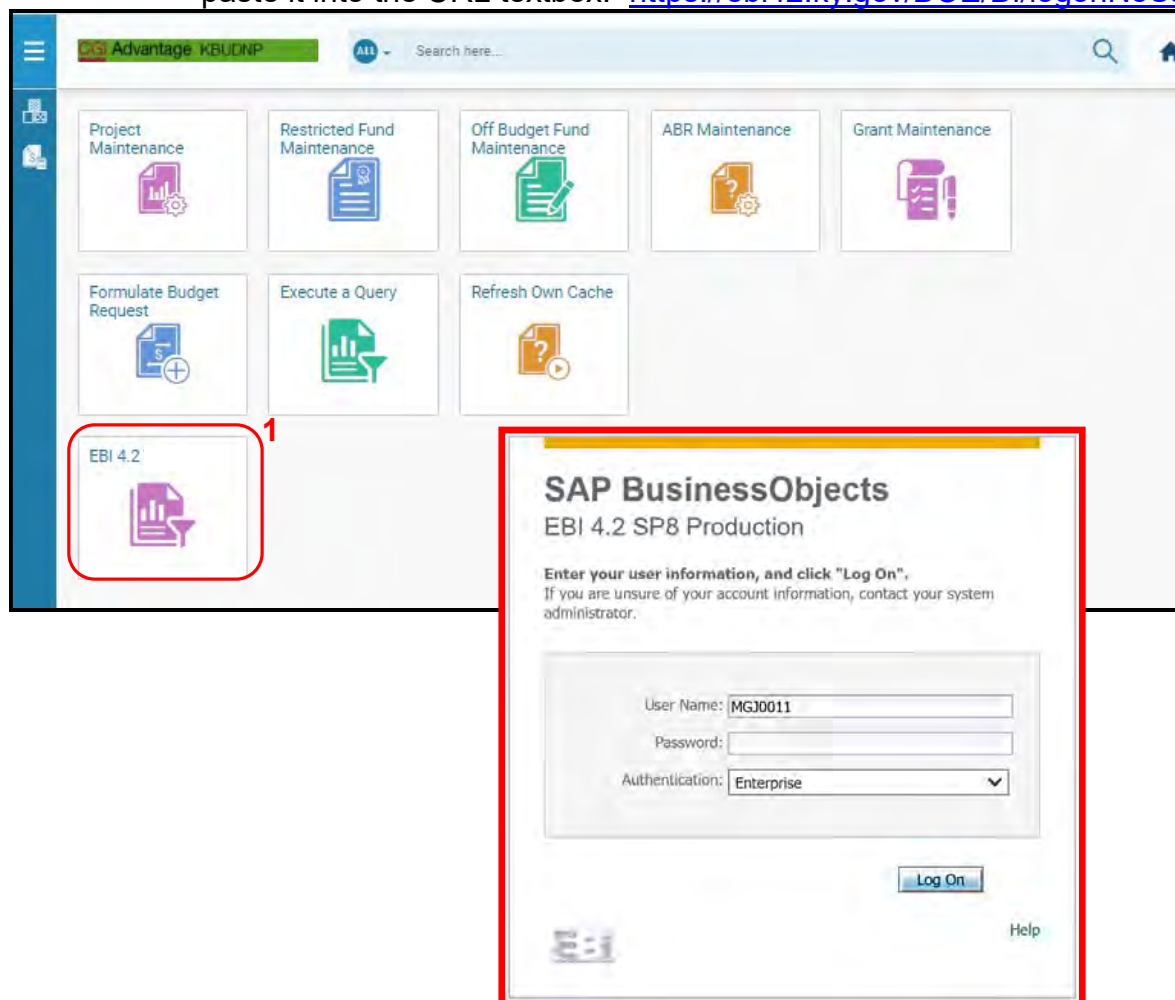
### **Required ABR Reports**

- B1B2 Financial Record Report (Run this report for each individual ABR)
- B3 Expenditure Detail Report (Run this report for each individual ABR)

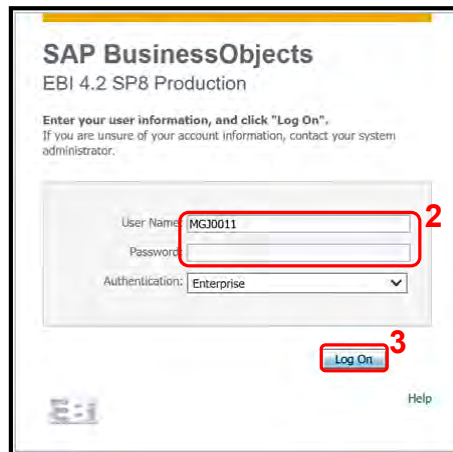
### **Supportive ABR Report**

(NONE)

- There are two ways to access the login webpage to EBI 4.2 which contains KBUD reports:
  - Either click on the EBI 4.2 tile located on the KBUD Home page to access the webpage, or open your web browser and enter the direct link to EBI 4.2 and paste it into the URL textbox: <https://ebi42.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



**SAP BusinessObjects**  
EBI 4.2 SP8 Production

Enter your user information, and click "Log On".  
If you are unsure of your account information, contact your system administrator.

User Name:  2

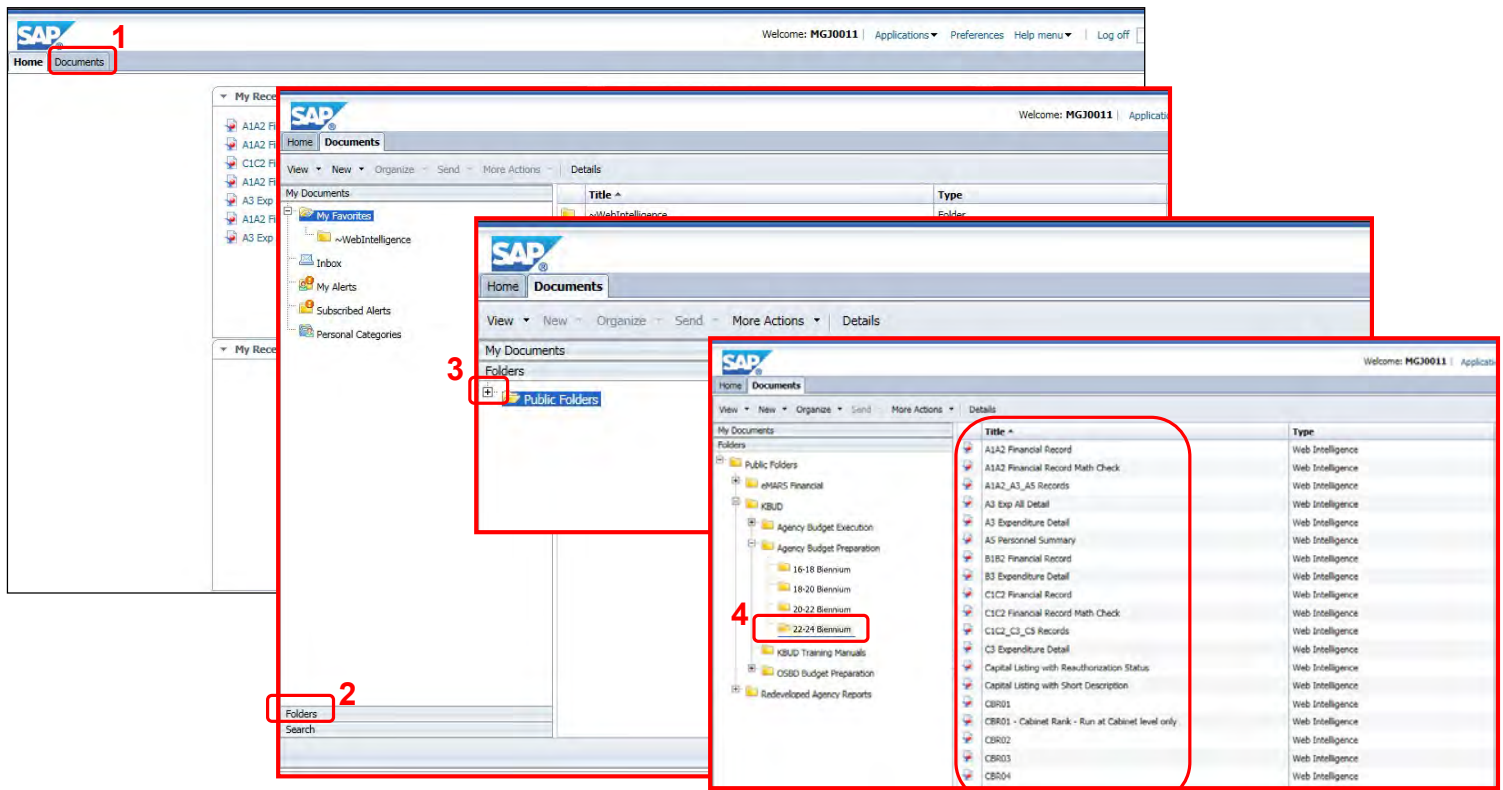
Password:

Authentication: Enterprise

3

Help

- The Home tab is the entry point into the EBI application. Once in the application, navigate to the KBUD 22-24 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 22-24 Biennium folder under the Agency Budget Preparation folder. The available reports will appear on the right side of the web page



The screenshot shows the SAP BusinessObjects EBI application interface with several steps highlighted by red boxes and numbers:

- 1**: The "Documents" tab is selected in the top navigation bar.
- 2**: The "Folders" bar at the bottom of the page is highlighted.
- 3**: The "Public Folders" folder is expanded in the left sidebar.
- 4**: The "22-24 Biennium" folder is expanded under the "Agency Budget Preparation" folder, showing a list of reports on the right side of the page.

The list of reports includes:




Title	Type
A1A2 Financial Record	Web Intelligence
A1A2 Financial Record Math Check	Web Intelligence
A1A2_A1_A5 Records	Web Intelligence
A3 Exp All Detail	Web Intelligence
A3 Expenditure Detail	Web Intelligence
A5 Personnel Summary	Web Intelligence
B1B2 Financial Record	Web Intelligence
B3 Expenditure Detail	Web Intelligence
C1C2 Financial Record	Web Intelligence
C1C2 Financial Record Math Check	Web Intelligence
C1C2_C1_C3 Records	Web Intelligence
C3 Expenditure Detail	Web Intelligence
Capital Listing with Reauthorization Status	Web Intelligence
Capital Listing with Short Description	Web Intelligence
CBR01	Web Intelligence
CBR01 - Cabinet Rank - Run at Cabinet level only	Web Intelligence
CBR02	Web Intelligence
CBR03	Web Intelligence
CBR04	Web Intelligence

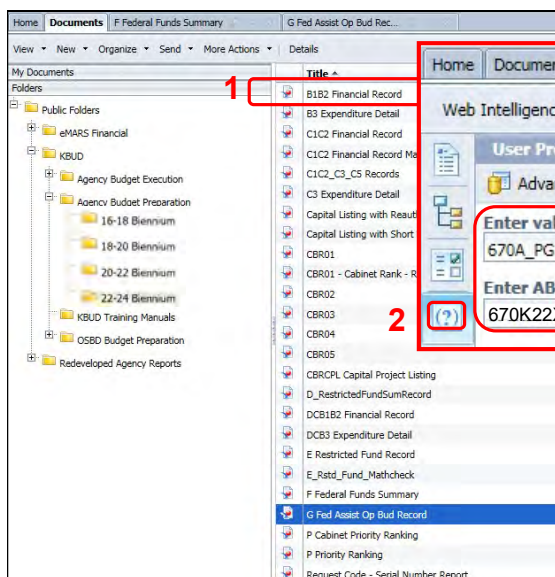




## Additional Budget Requests

- In this scenario, we will run and print the B1B2 Financial Record Report for the Program 670A\_PG, General Administration and Support and ABR 670K22X007. You will need to repeat this process for each ABR.




- Double click on the B1B2 Financial Record Report to open up the report
- Click on Question Mark icon  to ensure the parameters/variables' text boxes are visible. This will allow you to enter the required parameters/variables
- 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 670K22X007
- Once the proper parameters/variables are entered, the Run icon  will be enabled. Click the Run icon to run the report
- 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

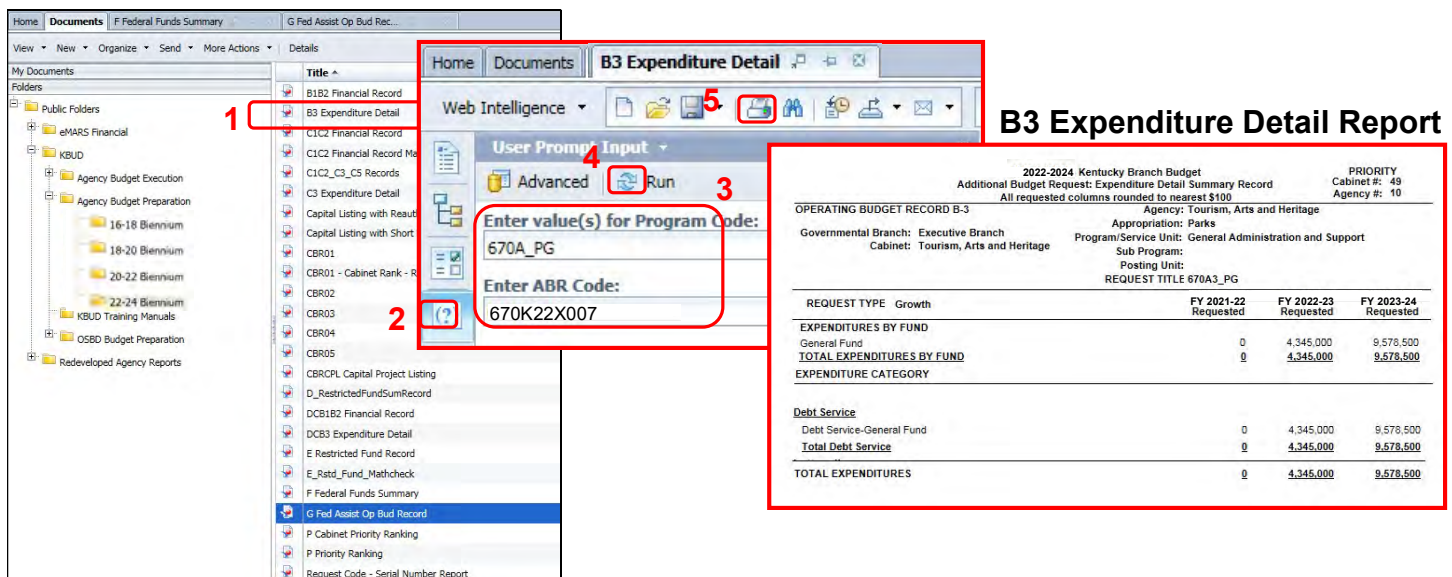


### B1B2 Financial Record Report

2022-2024 Kentucky Branch Budget				PRIORITY
Additional Budget Request: Financial Record				Cabinet #: 49
All requested columns rounded to nearest \$100				Agency #: 10
OPERATING BUDGET RECORD B-1/B-2				Agency: Tourism, Arts and Heritage
Governmental Branch: Executive Branch				Appropriation: Parks
Cabinet: Tourism, Arts and Heritage				Program/Service Unit: General Administration and Support
				Sub Program:
				Posting Unit:
				REQUEST TITLE: 670A3_PG
REQUEST TYPE: Growth	FY 2021-22 Requested	FY 2022-23 Requested	FY 2023-24 Requested	
SOURCE OF FUNDS				
General Fund				
Regular Appropriation	0	4,345,000	9,578,500	
Total General Fund	0	4,345,000	9,578,500	
TOTAL SOURCE OF FUNDS	0	4,345,000	9,578,500	
EXPENDITURES BY CLASS				
Debt Service	0	4,345,000	9,578,500	
TOTAL EXPENDITURES BY CLASS	0	4,345,000	9,578,500	
EXPENDITURES BY FUND SOURCE				
General Fund	0	4,345,000	9,578,500	
TOTAL EXPENDITURES BY FUND	0	4,345,000	9,578,500	
PERSONNEL POSITIONS				
Number of Positions				
GRAND TOTAL - Number of Positions	0	0	0	
BUDGET POSITIONS COST BY FUND SOURCE				
TOTAL FUNDS	0	0	0	



- In this second scenario, we will run and print the B3 Expenditure Detail Report for the Program 670A\_PG, General Administration and Support and ABR 670K22X007. 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  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 670K22X007
  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



**B3 Expenditure Detail Report**

2022-2024 Kentucky Branch Budget  
Additional Budget Request: Expenditure Detail Summary Record  
All requested columns rounded to nearest \$100

PRIORITY  
Cabinet #: 49  
Agency #: 10

OPERATING BUDGET RECORD B-3  
Agency: Tourism, Arts and Heritage  
Governmental Branch: Executive Branch  
Cabinet: Tourism, Arts and Heritage  
Appropriation: Parks  
Program/Service Unit: General Administration and Support  
Sub Program:  
Posting Unit:  
REQUEST TITLE 670A3\_PG

REQUEST TYPE	Growth	FY 2021-22 Requested	FY 2022-23 Requested	FY 2023-24 Requested
EXPENDITURES BY FUND				
General Fund		0	4,345,000	9,578,500
<b>TOTAL EXPENDITURES BY FUND</b>		0	<b>4,345,000</b>	<b>9,578,500</b>
EXPENDITURE CATEGORY				
<b>Debt Service</b>				
Debt Service-General Fund		0	4,345,000	9,578,500
<b>Total Debt Service</b>		0	<b>4,345,000</b>	<b>9,578,500</b>
<b>TOTAL EXPENDITURES</b>		0	<b>4,345,000</b>	<b>9,578,500</b>

- 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 tools within KBUD used to create your Capital Budget Requests are the Project Maintenance table and the three Capital Budget Request forms:

- 2224\_CAPITAL\_FUND, Capital Request by Fund Source
- 2224\_CAPITAL\_EXPEND, Capital Request Expenditures
- 2224\_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 Maintenance 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 GPM.

## Project Maintenance

[illegible]

## Capital Forms

[illegible]

## Capital Planning System Data

**PLAN - PROPOSED CAPITAL PROJECTS**

Save Changes Delete Cancel Confirm Budget & Goals

Project Title (Required Field) Conference Center Construction 4th Corner Pk

Location (Required Field) 2014-2020

Agency Priority

Agency Branch Priority

Category (Required Field) Construction Other

Location (County) (Required Field) Willy

Location (City) Construction Value: \$100M

Item Number (Optional) 100

Appropriation Tag (Click here to see codes) 100

This is a current project for which additional funding is being proposed in order to complete the project at

100M 300M

## Capital Budget Reports

Governmental Branch: Executive Branch

Agency: Tourism, Arts and Heritage Cabinet

Cabinet: Tourism, Arts and Heritage Cabinet

Appropriation: Parks

Governmental Branch: Executive Branch

Agency: Tourism, Arts and Heritage Cabinet

Cabinet: Tourism, Arts and Heritage Cabinet

Appropriation: Parks

Governmental Branch: Executive Branch

Agency: Tourism, Arts and Heritage Cabinet

Cabinet: Tourism, Arts and Heritage Cabinet

Appropriation: Parks

TOTAL EXPENDITURES BY UNIT

	FY 2015-16 Requested	FY 2016-17 Requested	FY 2017-18 Requested	Total Requested
	0	0	0	0

PROJECT EXPENSES

KIDNEY PLAN BANK	KIDNEY PLAN BANK	KIDNEY PLAN BANK	KIDNEY PLAN BANK	KIDNEY PLAN BANK
Cab Agency	Cab Agency	Cab Agency	Cab Agency	Cab Agency

670K16C193 Upgrade Golf Course Irrigation-Ky Dam & Lk. E	670K16C193 Upgrade Golf Course Irrigation-Ky Dam & Lk. E	670K16C193 Upgrade Golf Course Irrigation-Ky Dam & Lk. E	670K16C193 Upgrade Golf Course Irrigation-Ky Dam & Lk. E	670K16C193 Upgrade Golf Course Irrigation-Ky Dam & Lk. E
--	--	--	--	--

Bond Funds

1,400,000	1,400,000	2,500,000	5,300,000
-----------	-----------	-----------	-----------

1,400,000	1,400,000	2,500,000	5,300,000
-----------	-----------	-----------	-----------

670K16C194 Road Maint./Various Parks

3,500,000	0	3,500,000	7,000,000
-----------	---	-----------	-----------

# Project Maintenance Data

# Form Data

Total Hospitality Upgrades

2,750,000	2,750,000	5,500,000	11,000,000
-----------	-----------	-----------	------------

2,750,000	2,750,000	5,500,000	11,000,000
-----------	-----------	-----------	------------

670K16C196 Restore CCC Structures - Statewide

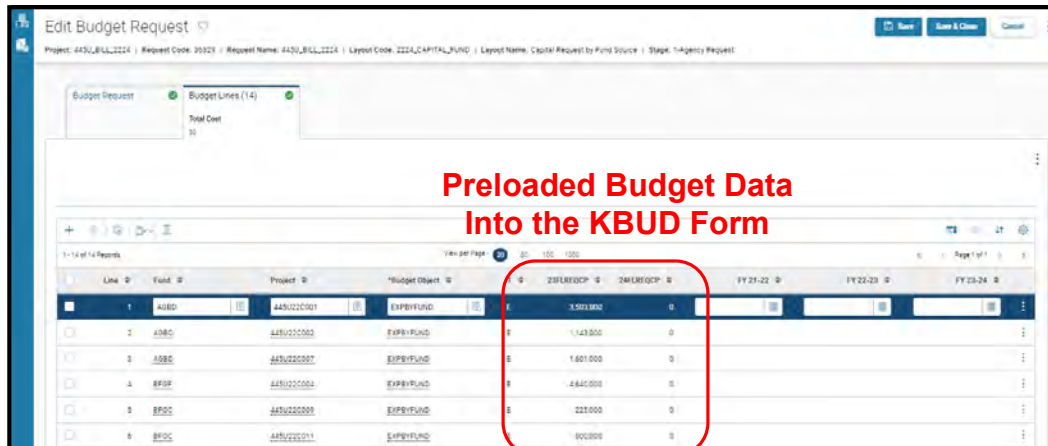
Bond Funds

2,100,000	1,300,000	3,900,000	7,300,000
-----------	-----------	-----------	-----------

Total CCC Structures - Statewide

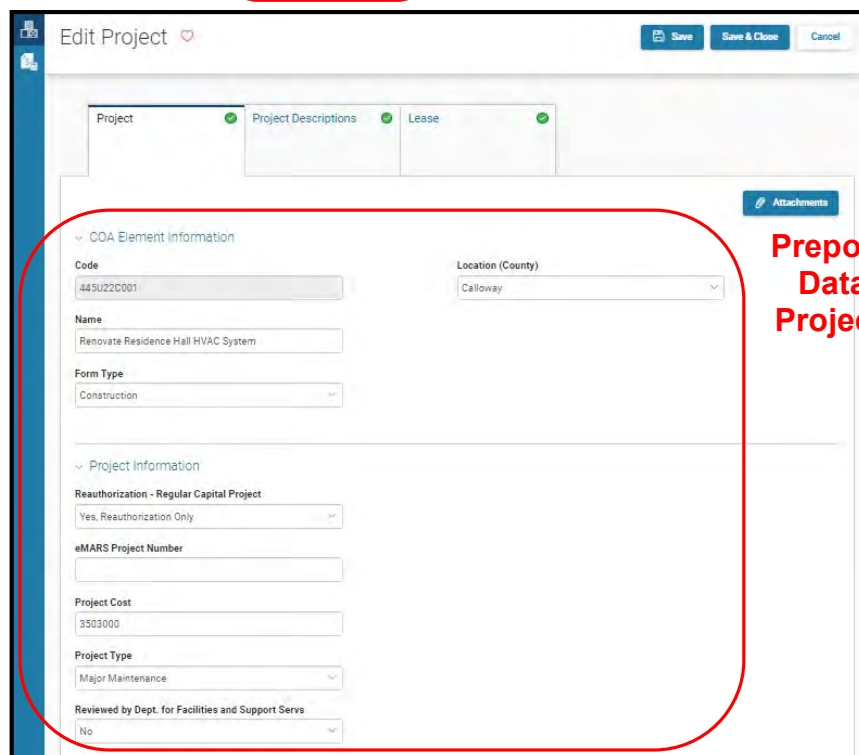
2,100,000	1,300,000	3,900,000	7,300,000
-----------	-----------	-----------	-----------

In KBUD, there is preloaded project (Capital) budget data that automatically loads into the KBUD Capital Forms and project data prepopulated in the Project Maintenance 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 data (Version 3 data as of June 29, 2021), so if any changes were made to the project's budget amounts or its descriptive data in the Six-Year Capital Planning System after this date, the Project Maintenance table and/or the budget amounts 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, 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](mailto:KBUDAdministrator@ky.gov)) and request that additional Project codes be added.



**Preloaded Budget Data Into the KBUD Form**

Line	Fund	Project	Budget Object	2020REDCP	2021REDCP	FY 22-23	FY 23-24
1	ASBD	44SU22C001	EXPEND	1,500,000	0		
2	ASBD	44SU22C002	EXPEND	1,125,000	0		
3	ASBD	44SU22C007	EXPEND	1,600,000	0		
4	BPSP	44SU22C004	EXPEND	4,840,000	0		
5	BPSC	44SU22C008	EXPEND	225,000	0		
6	BPSC	44SU22C011	EXPEND	900,000	0		



**Prepopulated Capital Data in the KBUD Project Maintenance Table**

**COA Element Information**

Code: 44SU22C001 Location (County): Calloway

Name: Renovate Residence Hall HVAC System

Form Type: Construction

**Project Information**

Reauthorization - Regular Capital Project: Yes, Reauthorization Only

eMARS Project Number:

Project Cost: 3503000

Project Type: Major Maintenance

Reviewed by Dept. for Facilities and Support Servs: No

Here is some guidance concerning the data from the Six-Year Capital Planning system:

- Only information on projects identified in the 2022-24 biennium with the Capital Plan will be transferred to KBUD.
- Real Property Lease projects and Maintenance Pools were not included in the Capital Plan, so 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 2021-22 column in the Capital Request by Fund Source form.

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

Code ↕	Name ↕	
2224_CAPITAL_FUND	Capital Request by Fund Source	Select
2224_CAPITAL_EXPEND	Capital Request Expenditures	Select
2224_CAP_IMPONOPBUD	Capital Request - Impact on Operating Budget	Select

The Capital Budget Request forms will include the amounts, fiscal years, fund sources and expenditure codes or cost elements required by the 2022-2024 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 2022-2024 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:

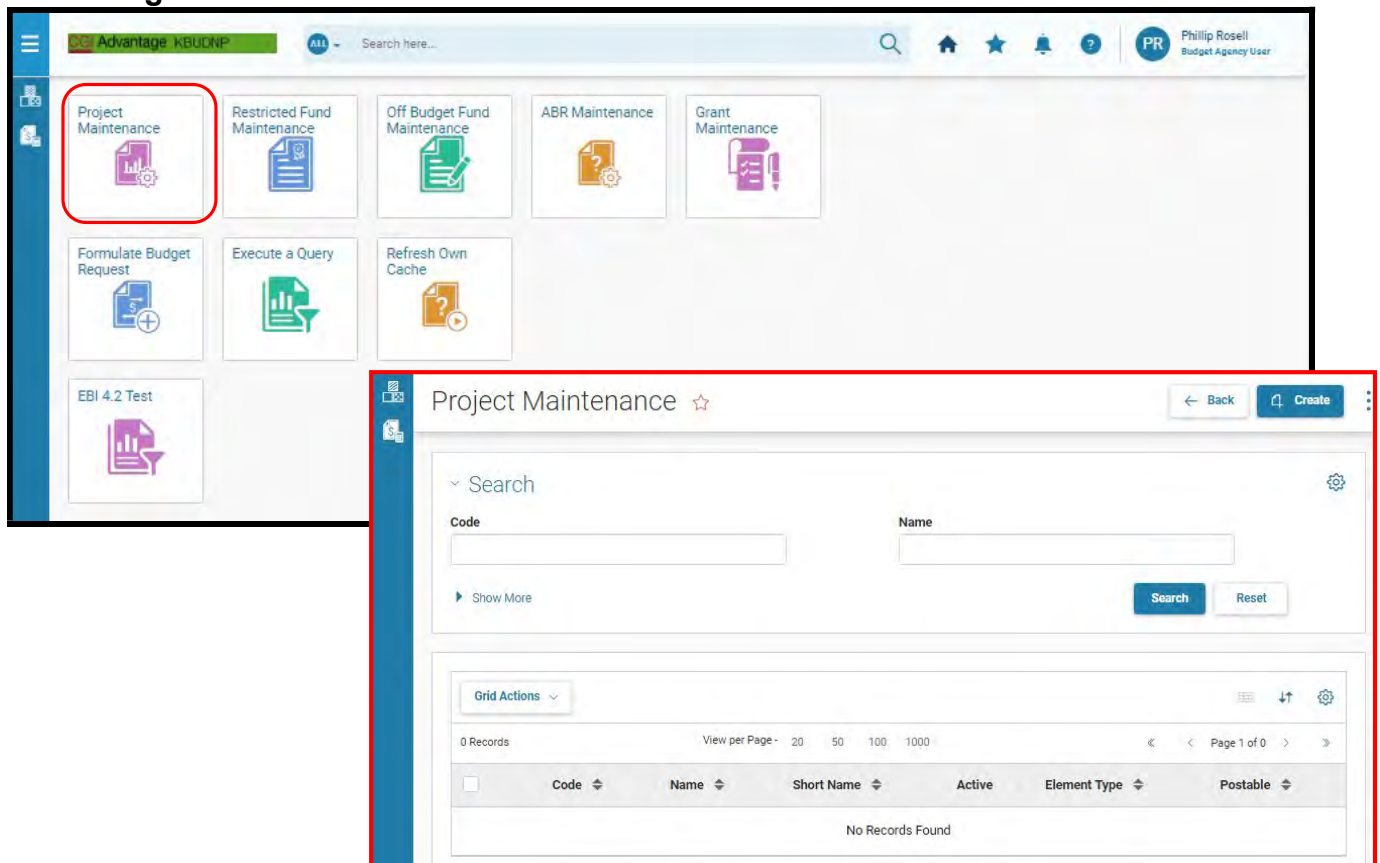
- 1) Login to KBUD and navigate to the Project Maintenance table to update the information for one of the projects
- 2) Navigate to the Budget Layout Selection Page to choose the 2224\_CAPITAL\_FUND, Capital Request by Fund Source form
- 3) Create an instance of the 2224\_CAPITAL\_FUND form
- 4) Manually enter the appropriate budget lines (data) into the budget lines tab
- 5) Repeat this process for the 2224\_CAPITAL\_EXPEND and 2224\_CAPITAL\_IMPONOBUD forms if they apply to the project
- 6) Login to KBUD Reports (EBI) and navigate to the 22-24 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 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:
- Click the on the Project Maintenance tile. The Project Maintenance page will appear.

#### Home Page

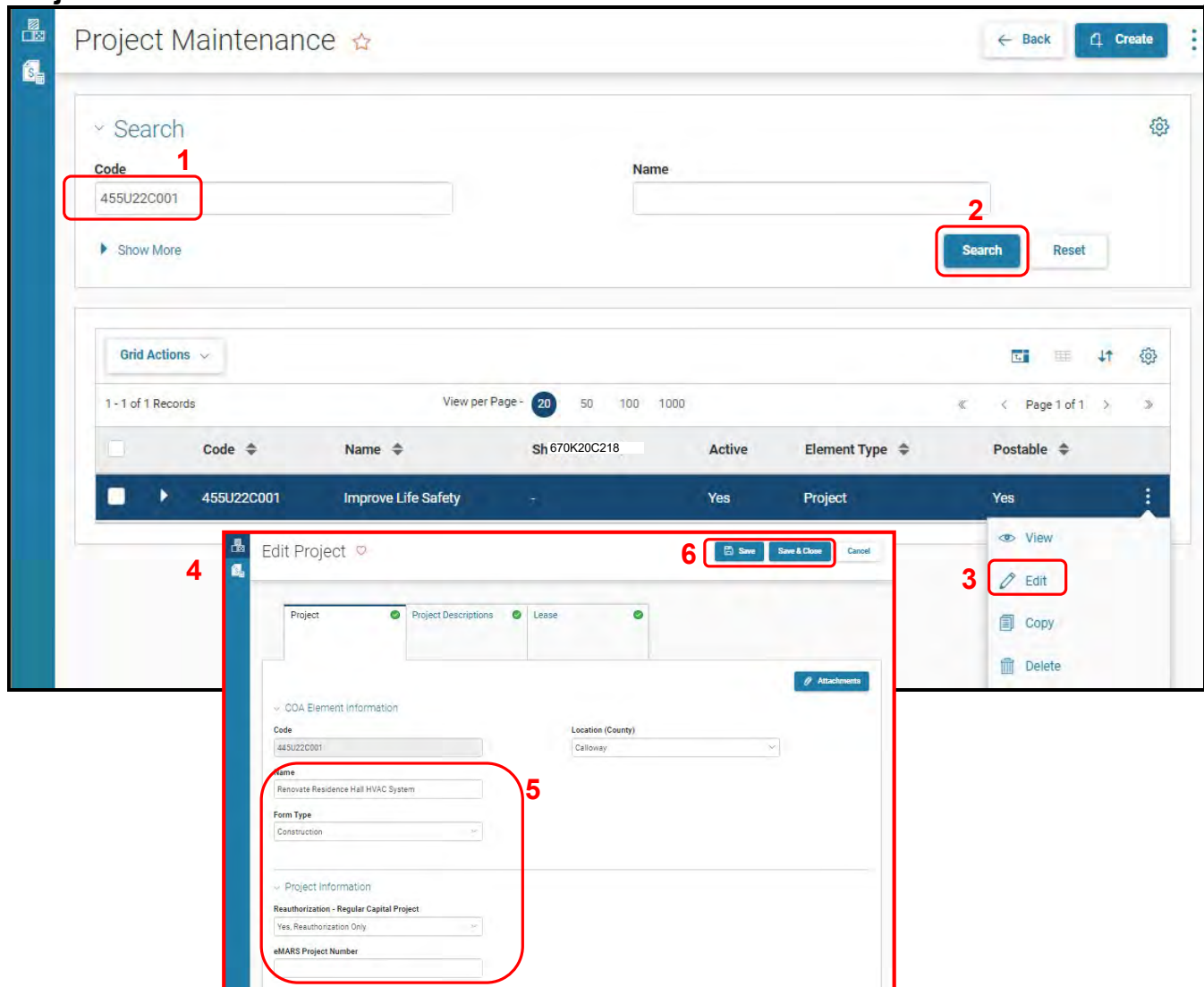


The image shows two screenshots from the KBUD application. The top screenshot is the Home Page, which features a sidebar with a menu and a main area with several tiles. The 'Project Maintenance' tile is highlighted with a red box. The bottom screenshot is the Project Maintenance page, which also has a red box around it. It shows a search bar with fields for 'Code' and 'Name', a 'Search' button, and a table with columns: Code, Name, Short Name, Active, Element Type, and Postable. The table currently displays '0 Records' and 'No Records Found'.

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 3 dot menu and select the Edit function
4. The Edit Project screen will appear
5. Update any of the Project information not greyed out
6. Click either the Save or the Save & Close button

### Project Maintenance



The screenshot displays the 'Project Maintenance' page. At the top, there is a search section with a 'Code' field (containing '455U22C001', marked with a red box and number 1) and a 'Name' field. A 'Search' button (marked with a red box and number 2) and a 'Reset' button are located to the right. Below the search section is a table with columns: Code, Name, Sh, 670K20C218, Active, Element Type, and Postable. The table shows one record with Code '455U22C001' and Name 'Improve Life Safety'. A three-dot menu is visible at the end of the row. To the right of the table, a context menu is open, showing options: View, Edit (marked with a red box and number 3), Copy, and Delete. Below the table, the 'Edit Project' screen is shown (marked with a red box and number 4). It contains various fields for project details. The 'COA Element Information' section includes a 'Code' field (containing '445U22C001'), a 'Location (County)' dropdown (set to 'Calloway'), and a 'Name' field (containing 'Renovate Residence Hall HVAC System', marked with a red box and number 5). The 'Form Type' is set to 'Construction'. The 'Project Information' section includes a 'Reauthorization - Regular Capital Project' dropdown (set to 'Yes, Reauthorization Only') and an 'eMARS Project Number' field. At the top of the 'Edit Project' screen, there are buttons for 'Save', 'Save & Close' (marked with a red box and number 6), and 'Cancel'.

- 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
  - **CBR-01, Project Summary Record**
  - **CBR-02, Capital Project Record**
  - **CBR-03, Capital Equipment Record**
  - **CBR-04, Capital Information Technology System Record**
  - **CBR-05, Real Property Lease Record**
  
- Here is some additional guidance to assist in filling out Project Maintenance page.

<b>Name</b>	Enter the Project Title (Populated by the 6-Year Plan data)
<b>Form Type</b>	Construction, Equipment, Information Technology System, or Lease - Select the CBR form type. (Populated by the 6-Year Plan data)
<b>Location (County)</b>	Construction, Equipment, or Lease - Select the county in which the project will be located. (Populated by the 6-Year Plan data)
<b>Reauthorization – Regular Capital Project</b>	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)
<b>eMARS Project Number</b>	Construction or Information Technology System - If the project is currently authorized and additional funding is requested, enter the eMARS Fund Code. <b>(Not Populated by the 6-Year Plan data)</b>
<b>Project Cost</b>	Construction or Information Technology System - If the project is currently authorized and additional funding is requested, enter the new Total Project Cost. <b>(New Cost Not Populated by the 6-Year Plan data)</b>
<b>Project Type</b>	Construction or Lease - Identify the project/lease type based on the definitions provided in the 2022-2024 Branch Budget Request Manual. <b>(Not Populated by the 6-Year Plan data)</b>
<b>Reviewed by Dept. for Facilities and Support Services</b>	Construction - Identify if the project has been reviewed by the Department for Facilities and Support Services. <b>(Not Populated by the 6-Year Plan data)</b>



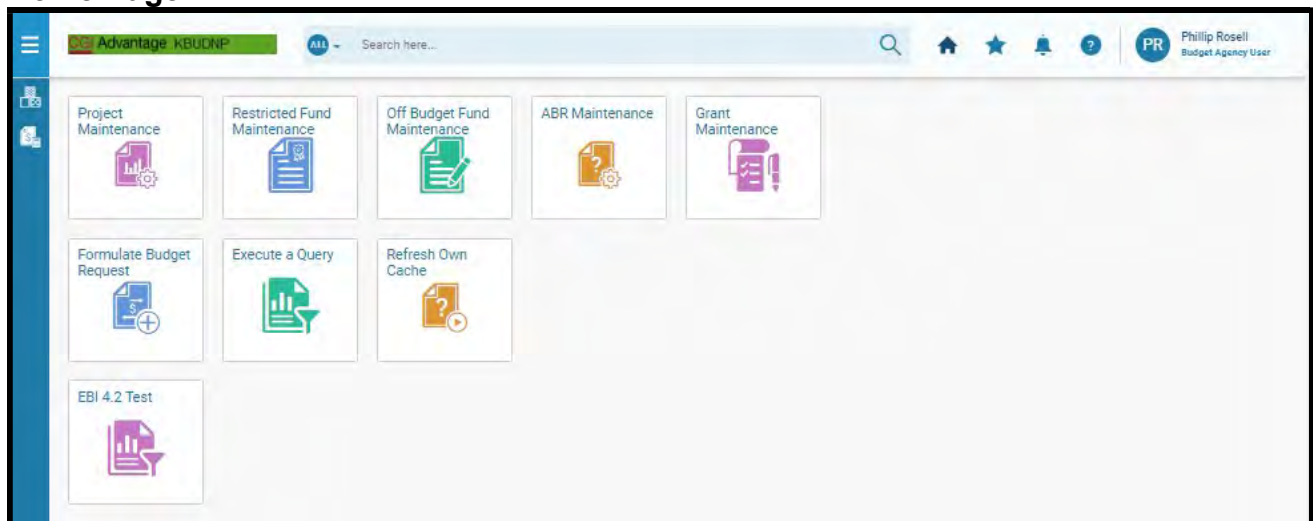
## Capital Budget Requests

<b>Completion or Acquisition Date</b>	<b>Completion Date</b> - Construction or Information Technology System – Construction, enter the anticipated completion date of the project. Information Technology System, enter the anticipated date of full installation and utilization of the system. Example: Project to be completed in August 2024 – enter 08/24. (Populated by the 6-Year Plan data) <b>Acquisition Date</b> - Equipment - Enter the anticipated acquisition date of the equipment. Example: Equipment to be purchased in September 2023 – enter 09/23. (Populated by the 6-Year Plan data)
<b>Long Project Description</b>	Construction, Equipment, Information Technology System, or Lease – Enter a detailed description comparable to the detailed description and justification as required by the 6-Year Capital Plan (Populated by the 6-Year Plan data). For Real Property Leases, enter the Lease Features: Specialized Project Requirements and Relationship to Existing Space.
<b>Short Project Description</b>	Using a maximum of two or three sentences, describe what the project is and why it is needed. This narrative should be suitable for publication later in budgeting documents (Populated by the 6-Year Capital Plan data). For Real Property Leases, enter the Lease Description and Justification.
<b>Priorities-Capital Budget Request - Cabinet</b>	Construction, Equipment, Information Technology System, or Lease - Enter the cabinet roll-up priority or the Council on Postsecondary Education system-wide priorities for the Capital Budget Request. (Populated by the 6-Year Plan data)
<b>Priorities-Capital Budget Request - Agency</b>	Construction, Equipment, Information Technology System, or Lease - Enter the agency or university priority number for the Capital Budget Request. (Populated by the 6-Year Plan data)
<b>Priorities-Six Year Capital Plan - Cabinet</b>	Construction, Equipment, or Information Technology System - Enter the cabinet priority from the 6-Year Capital Plan. (Populated by the 6-Year Plan data)
<b>Priorities-Six Year Capital Plan - Agency</b>	Construction, Equipment, or Information Technology System - Enter the agency priority from the 6-Year Capital Plan. (Populated by the 6-Year Plan data)

### Section 6.2.3 Navigate to the 2224\_CAPITAL\_FUND Form

- From the Home page, you can navigate to the KBUD forms by clicking the Formulate Budget Request tile. The Budget Layout Selection page will appear.

#### Home Page




#### Budget Layout Selection Page

Grid Actions		
1 - 20 of 25 Records		
View per Page: 20 50 100 1000		
Page 1 of 2		
Code	Name	
2224 A2-A3-A4-A5	A2/A3/A4/A5 Baseline Budget Request	Select
2224 B2-B3-B4-B5	B2/B3/B4/B5 Additional Budget Request	Select
2224 E_FUND-RECEIPTS	E Restricted Funds & Receipts Form	Select
2224 G	G Federal Assistance Form	Select
2224 OFFBUD FUND	Off Budget Funds	Select
2224 CAPITAL FUND	Capital Request by Fund Source	Select
2224 CAPITAL EXPEND	Capital Request Expenditures	Select
2224 CAP IMPONOPBUD	Capital Request – Impact on Operating Budget	Select



- 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 2224\_CAPITAL\_FUND form by clicking on the corresponding link. The Select Budget Request page will appear.

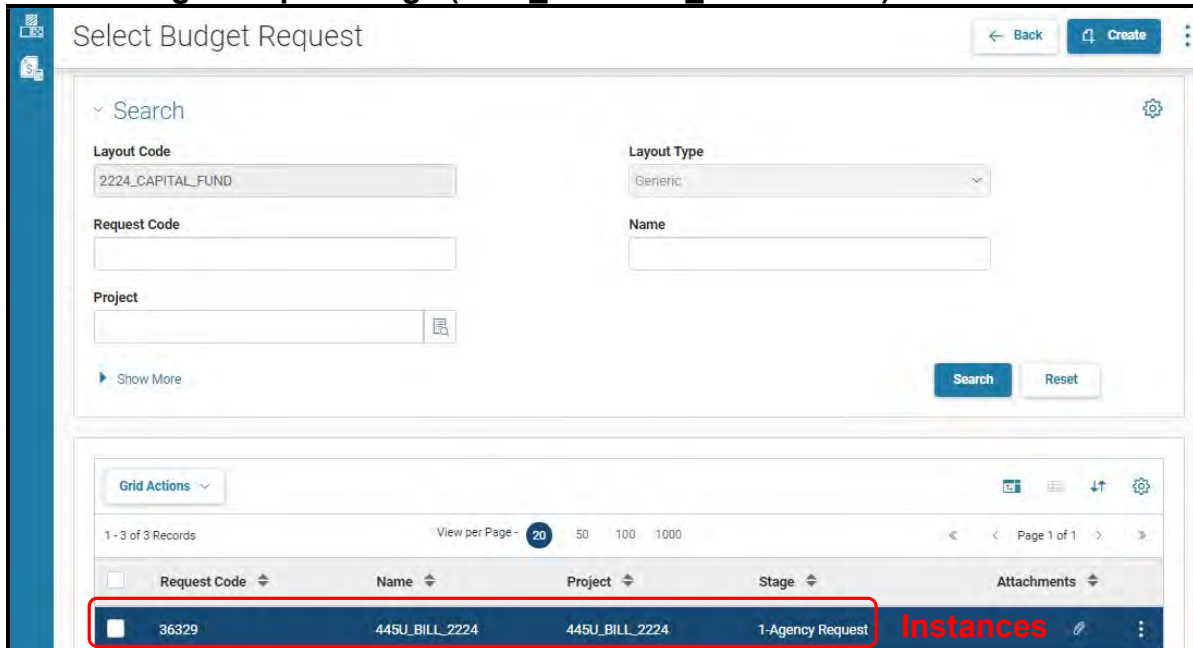
### Budget Layout Selection Page



Code	Name	Action
2224 A2-A3-A4-A5	A2/A3/A4/A5 Baseline Budget Request	Select
2224 B2-B3-B4-B5	B2/B3/B4/B5 Additional Budget Request	Select
2224 E_FUND-RECEIPTS	E Restricted Funds & Receipts Form	Select
2224 G	G Federal Assistance Form	Select
2224 OFFBUD FUND	Off Budget Funds	Select
2224 CAPITAL_FUND	Capital Request by Fund Source	Select
2224 CAPITAL EXPEND	Capital Request Expenditures	Select
2224 CAP IMPONOPBUD	Capital Request – Impact on Operating Budget	Select

- Please keep in mind, the Select Budget Request page will display the instance of this specific form (2224\_CAPITAL\_FUND) you have created. A single form will be created for each appropriation unit which contains all its capital projects within it.

### Select Budget Request Page (2224\_CAPITAL\_FUND Form)



Select Budget Request

Layout Code: 2224\_CAPITAL\_FUND

Layout Type: Generic

Request Code:

Name:

Project:

Show More

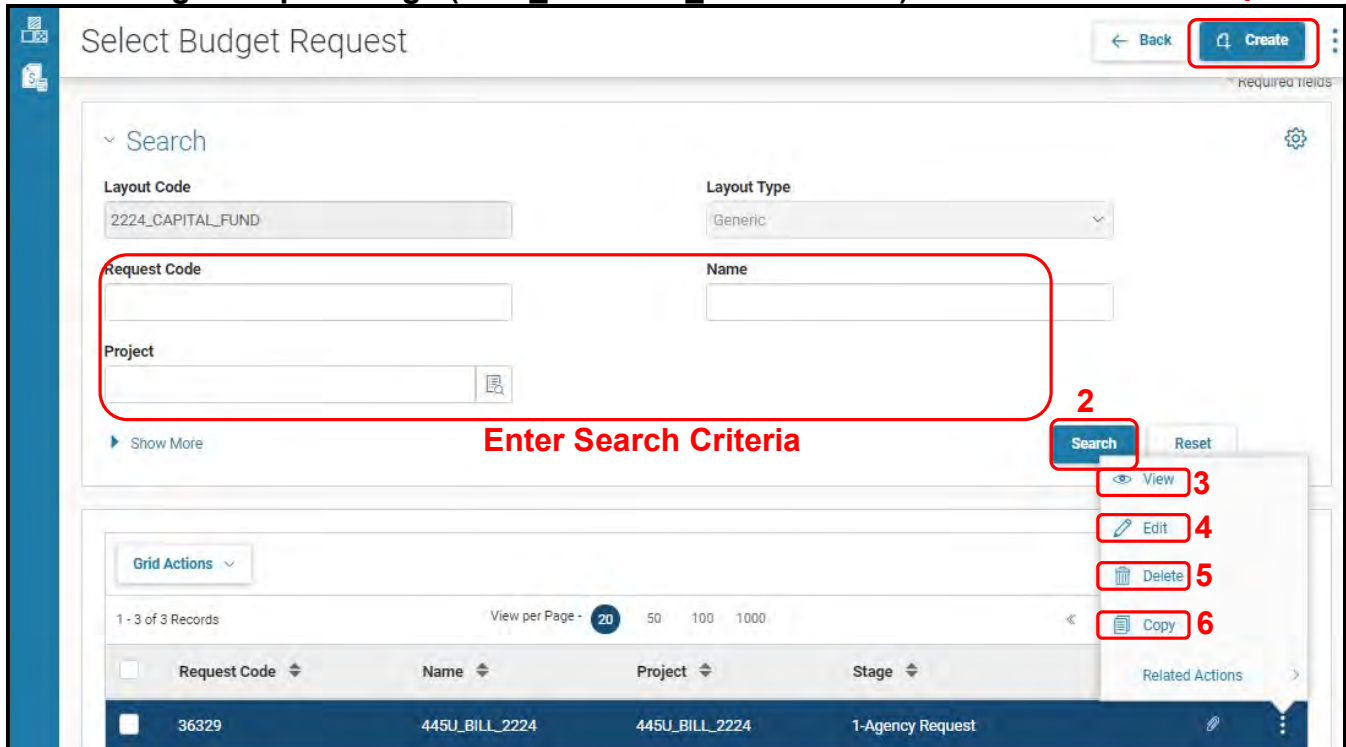
Search Reset

Request Code	Name	Project	Stage	Attachments
36329	445U_BILL_2224	445U_BILL_2224	1-Agency Request	Instances

From the Select Budget Request page, you can do all of the following functions:

1. Use the Create button to create a new instance of this specific budget form
2. Use the Search button to search for previous created forms
3. Use the View feature to only view (no editing) an existing instance of this specific form
4. Use the Edit feature to edit an existing instance of this specific form
5. Use the Delete feature to delete an existing instance of this specific form
6. Use the Copy feature to copy an existing instance of this specific form

### Select Budget Request Page (2224\_CAPITAL\_FUND Forms)



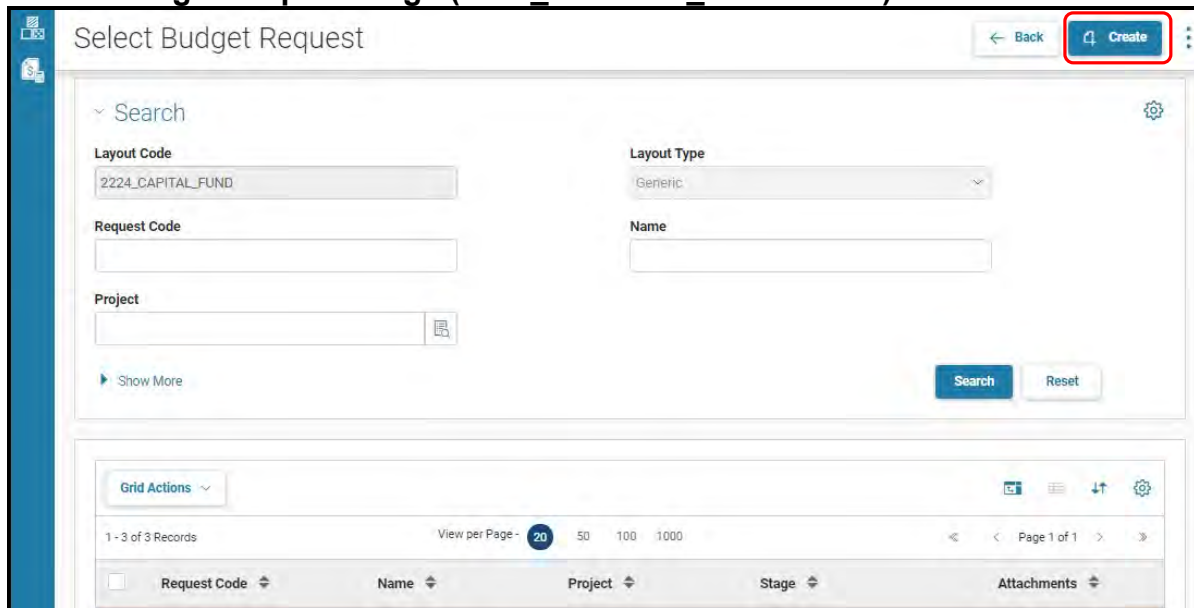
The screenshot shows the 'Select Budget Request' page. A red box labeled '1' highlights the 'Create' button in the top right corner. A red box labeled '2' highlights the search criteria input fields (Request Code, Name, Project) with the text 'Enter Search Criteria' below them. A red box labeled '3' highlights the 'Search' button. A red box labeled '4' highlights the 'View' button in the dropdown menu. A red box labeled '5' highlights the 'Delete' button in the dropdown menu. A red box labeled '6' highlights the 'Copy' button in the dropdown menu. The page also shows a table with one record: Request Code 36329, Name 445U\_BILL\_2224, Project 445U\_BILL\_2224, and Stage 1-Agency Request.

### Section 6.2.4 Creating the Capital Request by Fund Source Form

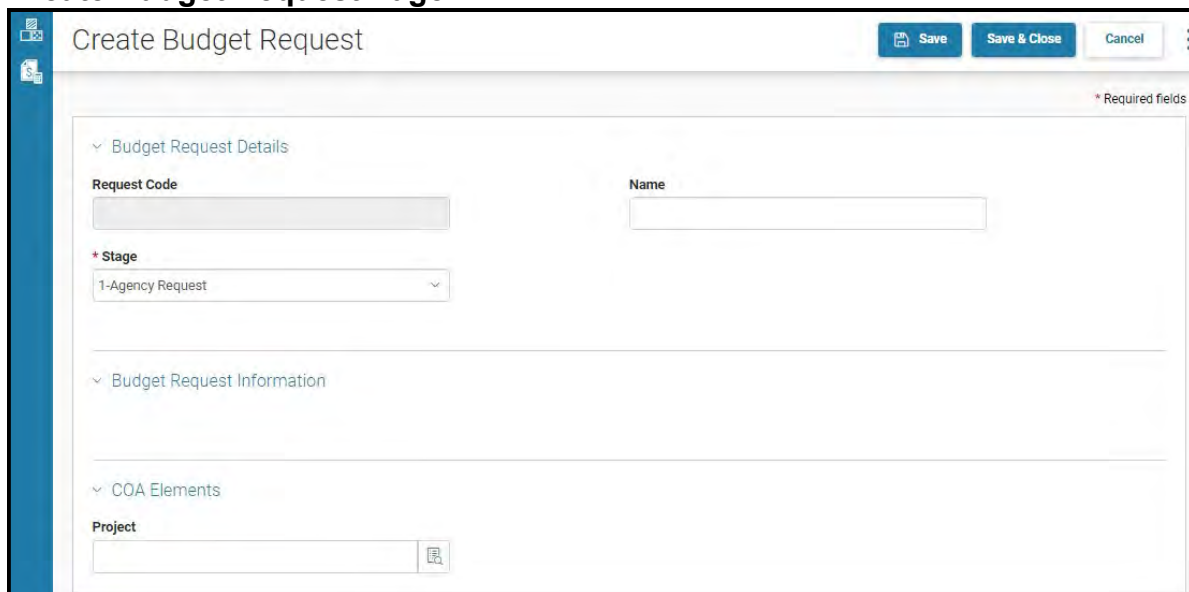
In this section, we will create a Capital Request by Fund Source Form using Program 445U\_BILL\_2224, Murray State University.

- From the Select Budget Request page, click the Create button. The Create Budget Request page will appear and allow you to create a new instance of the 2224\_CAPITAL\_FUND form.

#### Select Budget Request Page (2224\_CAPITAL\_FUND Form)



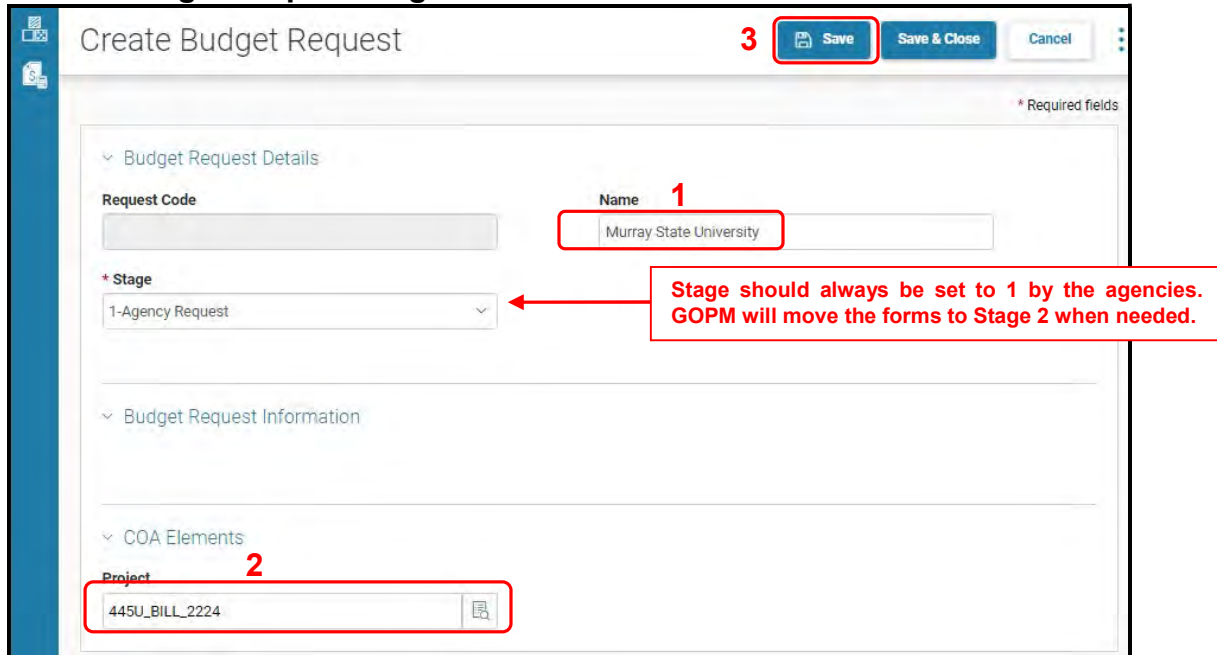
#### Create Budget Request Page



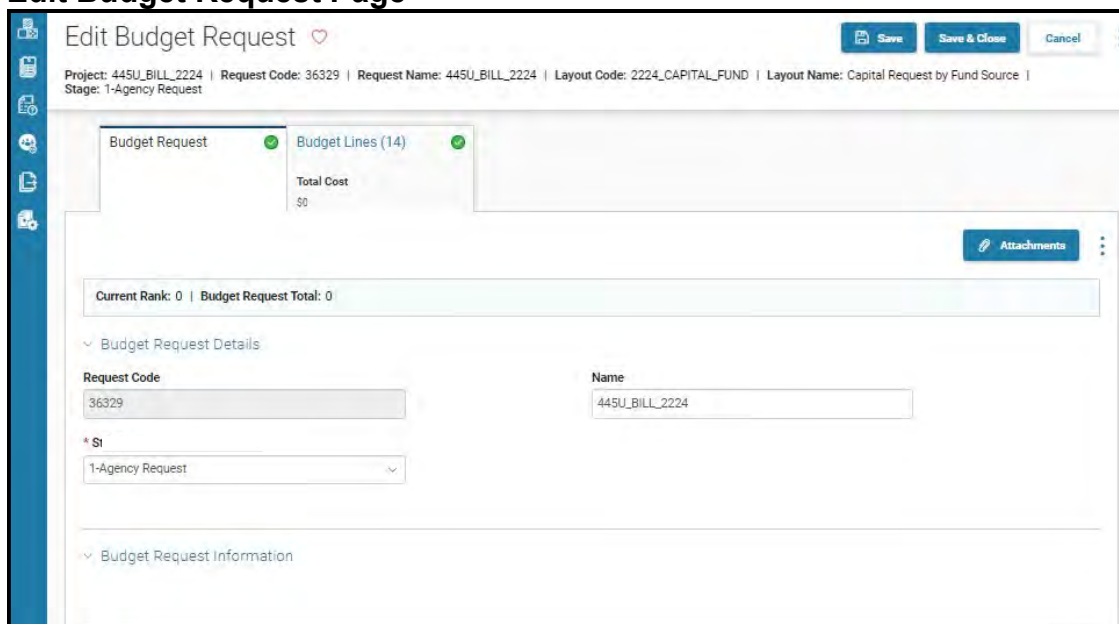
From the Create Budget Request page, you will need to complete these steps:

1. Fill in the Name textbox
2. Fill in the Restricted Fund textbox with the Project code (Example – 445U\_BILL\_2224)
3. Click the Save button, and the Edit Budget Request Page (new form) with all its appropriate tabs will be created

### Create Budget Request Page



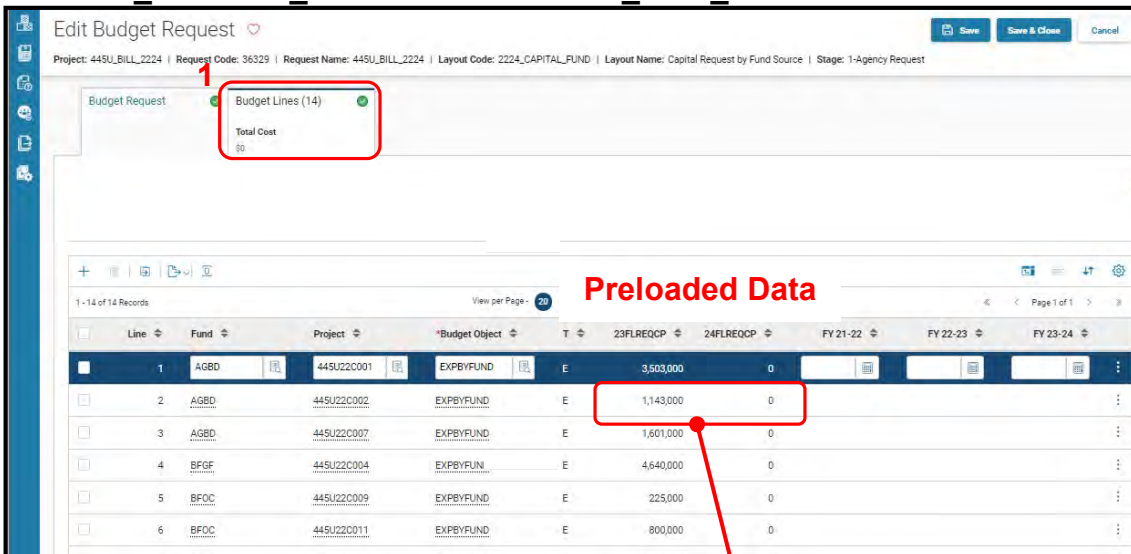
### Edit Budget Request Page



## Section 6.2.5 Entering Budget Data in the 2224\_CAPITAL\_FUND Form

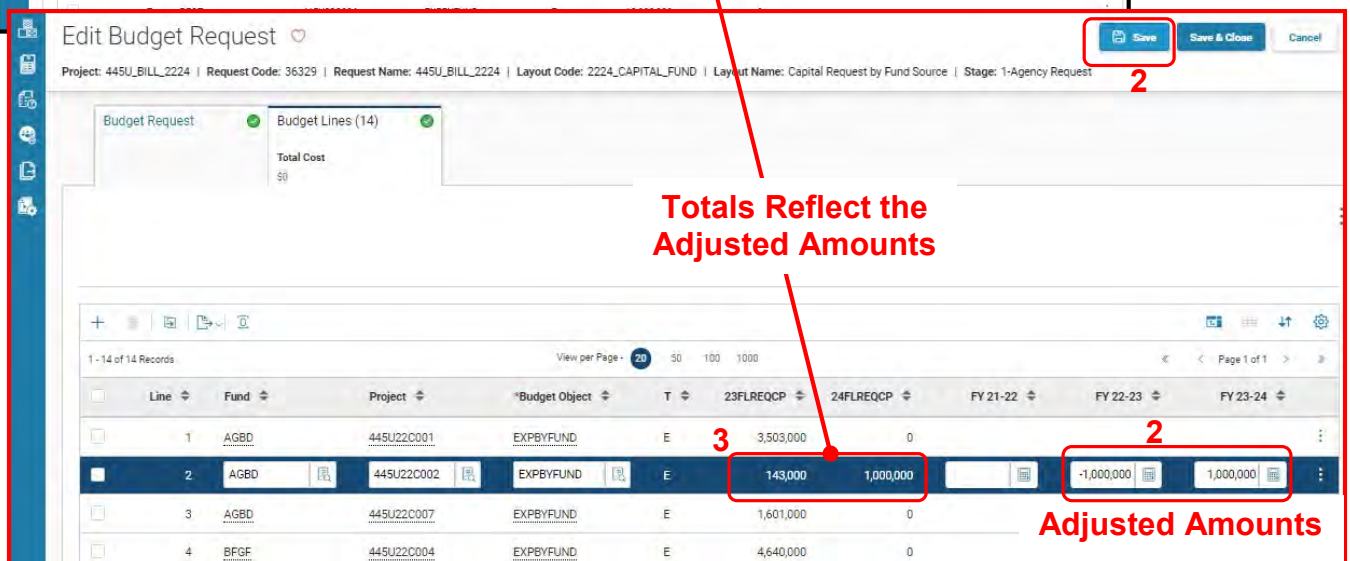
- Once the new form is created, you will be able to access the Budget Lines tab within the form. You can follow these steps to review and **manually** adjust line information if necessary.
  - Click on the Budget Lines tab (NOTE: You can now see the Preloaded information populated on your form in the 23FLREQCP and 24FLREQCP columns)
  - Click on the FY 22-23 and FY 23-24s cell to enter only the adjustment amounts to affect changes to the total amounts in the 23FLREQCP and 24FLREQCP cells (NOTE: You cannot directly change the amounts in the 23FLREQCP and 24FLREQCP cells because the cells are greyed out. To change these amounts, you enter either a positive or negative adjustment amount in the FY 22-23 or FY 24 cells. When you click the Save button, the 23FLREQCP and 24FLREQCP cells will automatically recalculate with the adjusted total amounts).
  - The adjustment amounts are now reflected in the totals for the 23FLREQCP and 24FLREQCP columns). Continue this process until you have updated all of the Fund/Project combinations. Once you have finished, click the Save or the Save & Close button

### New 2224\_CAPITAL\_FUND Form for 445U\_BILL\_2224



**Preloaded Data**

Line	Fund	Project	Budget Object	T	23FLREQCP	24FLREQCP	FY 21-22	FY 22-23	FY 23-24
1	AGBD	445U22C001	EXPBYFUND	E	3,503,000	0			
2	AGBD	445U22C002	EXPBYFUND	E	1,143,000	0			
3	AGBD	445U22C007	EXPBYFUND	E	1,601,000	0			
4	BFGF	445U22C004	EXPBYFUND	E	4,640,000	0			
5	BFOC	445U22C009	EXPBYFUND	E	225,000	0			
6	BFOC	445U22C011	EXPBYFUND	E	800,000	0			



**Totals Reflect the Adjusted Amounts**

**Adjusted Amounts**

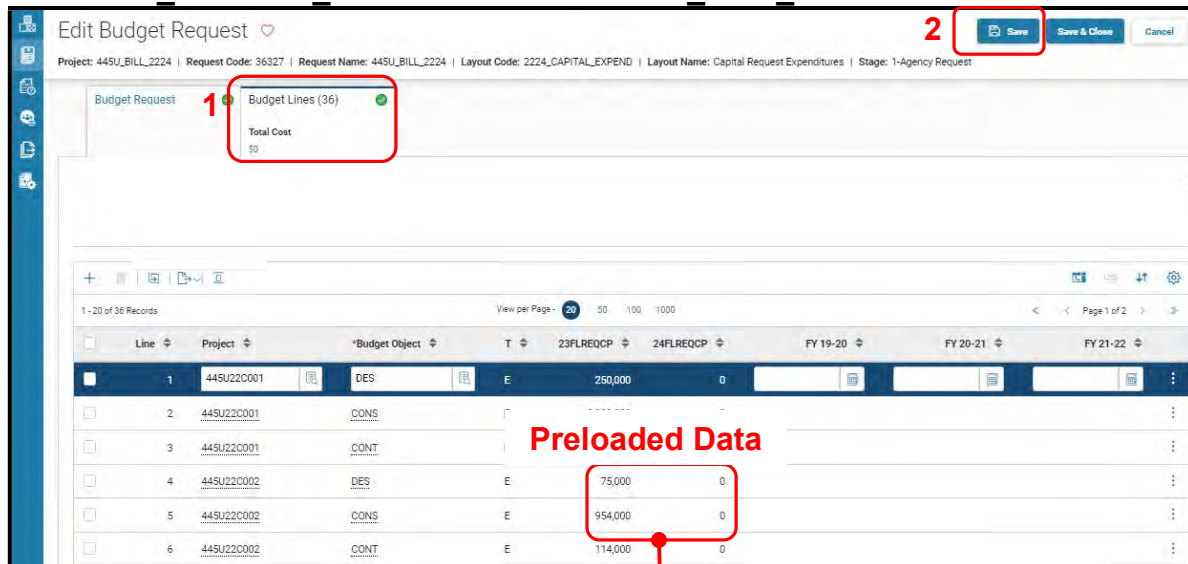
Line	Fund	Project	Budget Object	T	23FLREQCP	24FLREQCP	FY 21-22	FY 22-23	FY 23-24
1	AGBD	445U22C001	EXPBYFUND	E	3,503,000	0			
2	AGBD	445U22C002	EXPBYFUND	E	143,000	1,000,000		-1,000,000	1,000,000
3	AGBD	445U22C007	EXPBYFUND	E	1,601,000	0			
4	BFGF	445U22C004	EXPBYFUND	E	4,640,000	0			



## Section 6.2.6 Creating and Entering Budget Data in the 2224\_CAPITAL\_EXPEND Form

- Use the same process described in the previous section to create a new instance of a 2224\_CAPITAL\_EXPEND form for Program 445U\_BILL\_2224, Murray State University. 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.
  - Click on the Budget Lines tab (NOTE: You can now see the Preloaded information populated on your form in the 23FLREQCP and 24FLREQCP columns)
  - Click on the FY 22-23 and FY 23-24s cell to enter only the adjustment amounts to affect changes to the total amounts in the 23FLREQCP and 24FLREQCP cells (NOTE: You cannot directly change the amounts in the 23FLREQCP and 24FLREQCP cells because the cells are greyed out. To change these amounts, you enter either a positive or negative adjustment amount in the FY 22-23 or FY 24 cells. When you click the Save button, the 23FLREQCP and 24FLREQCP cells will automatically recalculate with the adjusted total amounts).
  - The adjustment amounts are now reflected in the totals for the 23FLREQCP and 24FLREQCP columns). Continue this process until you have updated all of the Budget Object/Project combinations. Once you have finished, click the Save or the Save & Close button

### New 2224\_CAPITAL\_EXPEND Form for 445U\_BILL\_2224



2

1

Budget Lines (36)

Total Cost  
\$0

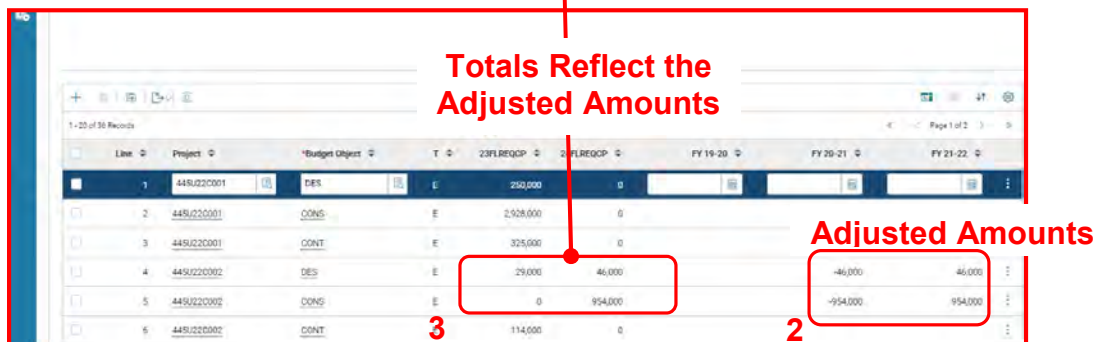
1-20 of 36 Records

View per Page: 20 50 100 1000

Page 1 of 2

Line	Project	Budget Object	T	23FLREQCP	24FLREQCP	FY 19-20	FY 20-21	FY 21-22
1	445U22C001	DES	E	250,000	0			
2	445U22C001	CONS						
3	445U22C001	CONT						
4	445U22C002	DES	E	75,000	0			
5	445U22C002	CONS	E	954,000	0			
6	445U22C002	CONT	E	114,000	0			

Preloaded Data



3

2

Totals Reflect the Adjusted Amounts

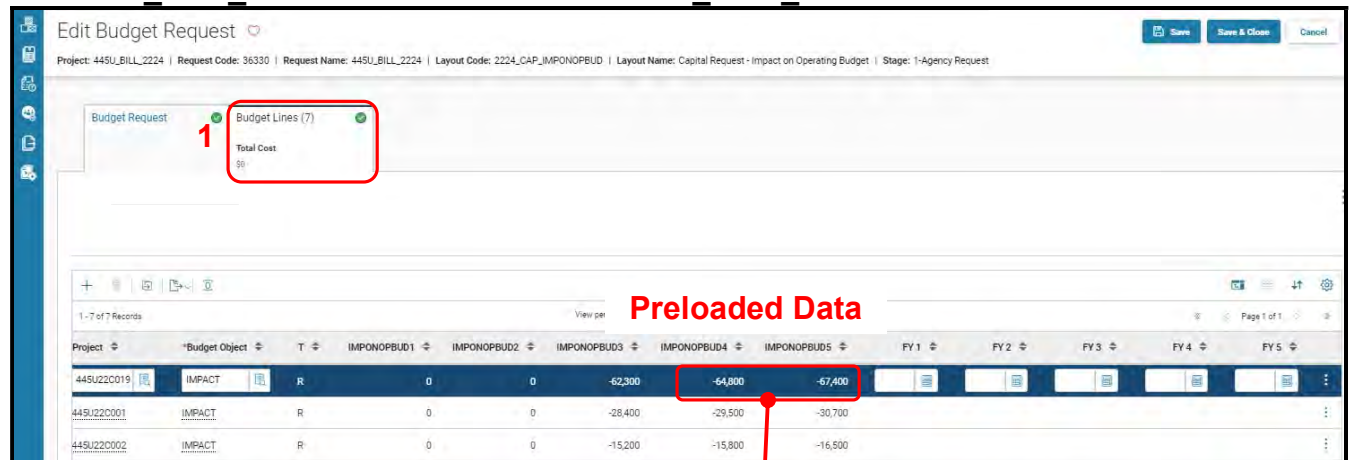
Adjusted Amounts

Line	Project	Budget Object	T	23FLREQCP	24FLREQCP	FY 19-20	FY 20-21	FY 21-22
1	445U22C001	DES	E	250,000	0			
2	445U22C001	CONS	E	2,528,000	0			
3	445U22C001	CONT	E	325,000	0			
4	445U22C002	DES	E	29,000	46,000			
5	445U22C002	CONS	E	0	954,000			
6	445U22C002	CONT	E	114,000	0			

## Section 6.2.7 Creating and Entering Budget Data in the 2224\_CAP\_IMPONOPBUD Form

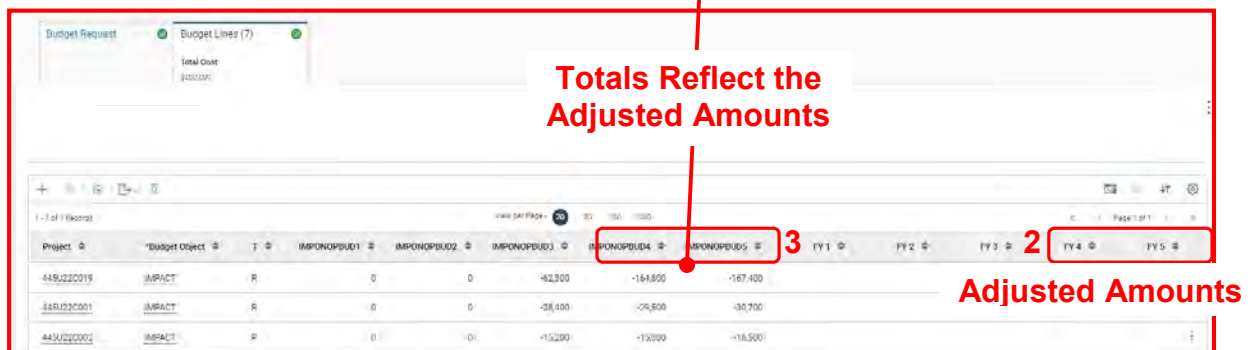
- Use the same process described in the previous section to create a new instance of a 2224\_CAP\_IMPONOPBUD form for Program 445U\_BILL\_2224, Murray State University. Once you create the form, you will be able to view the preloaded five year projections for the Impact and Cost Elimination budget objects 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.
  - 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)
  - Click on the FY 1, FY 2, FY 3, FY 4, or FY 5 cells to enter only the adjustment amounts. (NOTE: You cannot directly change the amounts in the IMPONOPBUD1, IMPONOPBUD2, IMPONOPBUD3, IMPONOPBUD4, and IMPONOPBUD5 cells because they are greyed out. Enter either a positive or negative amount in the FY cells. Click the Save button and the FY cells will automatically recalculate with adjusted total amount)
  - 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 or the Save & Close button

### New 2224\_CAP\_IMPONOPBUD Form for 445U\_BILL\_2224



**Preloaded Data**

Project	Budget Object	T	IMPONOPBUD1	IMPONOPBUD2	IMPONOPBUD3	IMPONOPBUD4	IMPONOPBUD5	FY 1	FY 2	FY 3	FY 4	FY 5
445U22C019	IMPACT	R	0	0	-62,300	-64,800	-67,400					
445U22C001	IMPACT	R	0	0	-28,400	-29,500	-30,700					
445U22C002	IMPACT	R	0	0	-15,200	-15,800	-16,500					



**Totals Reflect the Adjusted Amounts**

**Adjusted Amounts**

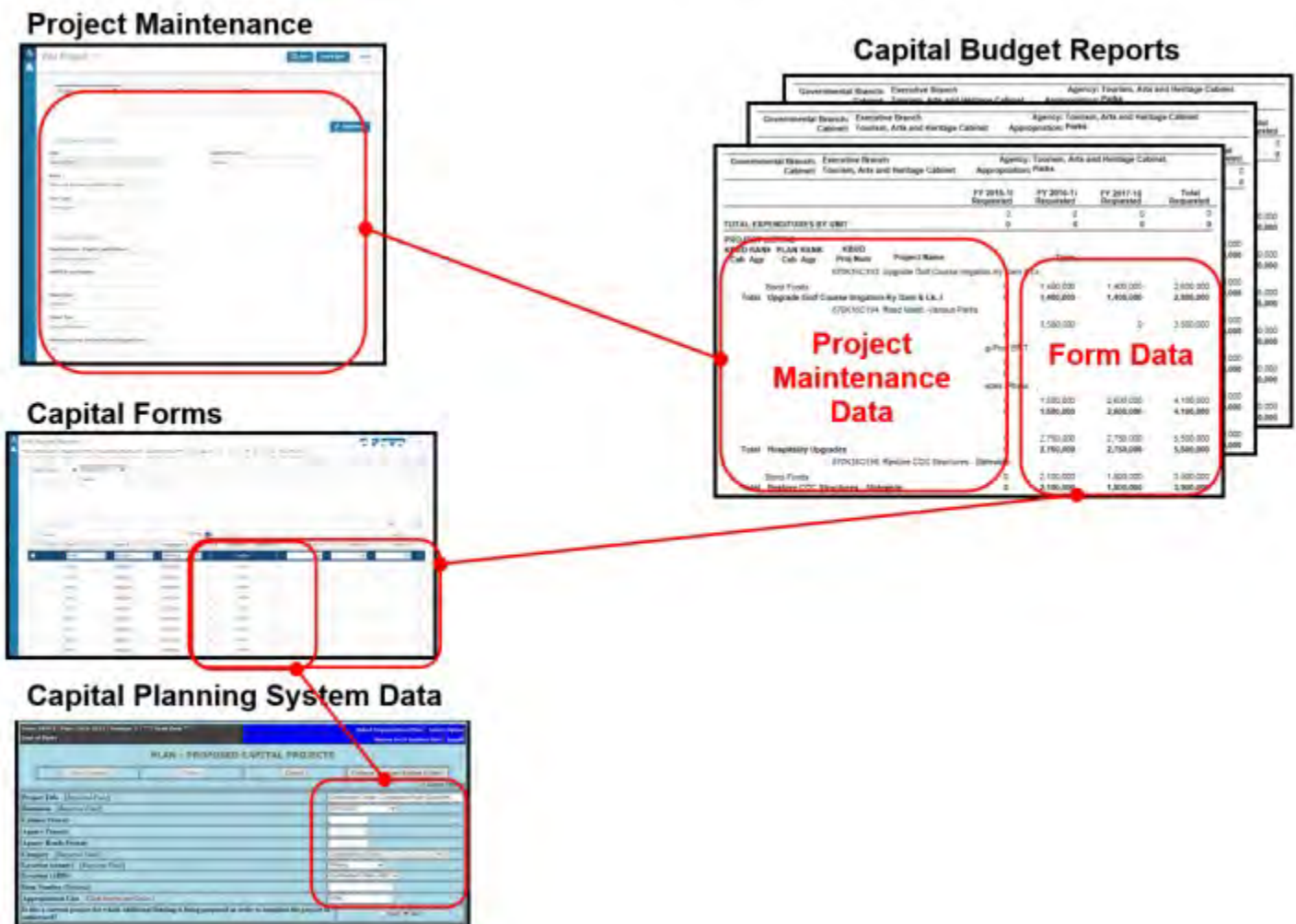
Project	Budget Object	T	IMPONOPBUD1	IMPONOPBUD2	IMPONOPBUD3	IMPONOPBUD4	IMPONOPBUD5	FY 1	FY 2	FY 3	FY 4	FY 5
445U22C019	IMPACT	R	0	0	-62,300	-164,800	-167,400					
445U22C001	IMPACT	R	0	0	-28,400	-29,500	-30,700					
445U22C002	IMPACT	R	0	0	-15,200	-15,800	-16,500					

- Once all the projects' maintenance data have been updated and the Capital forms have been updated, the associated Project reports can be created and printed.

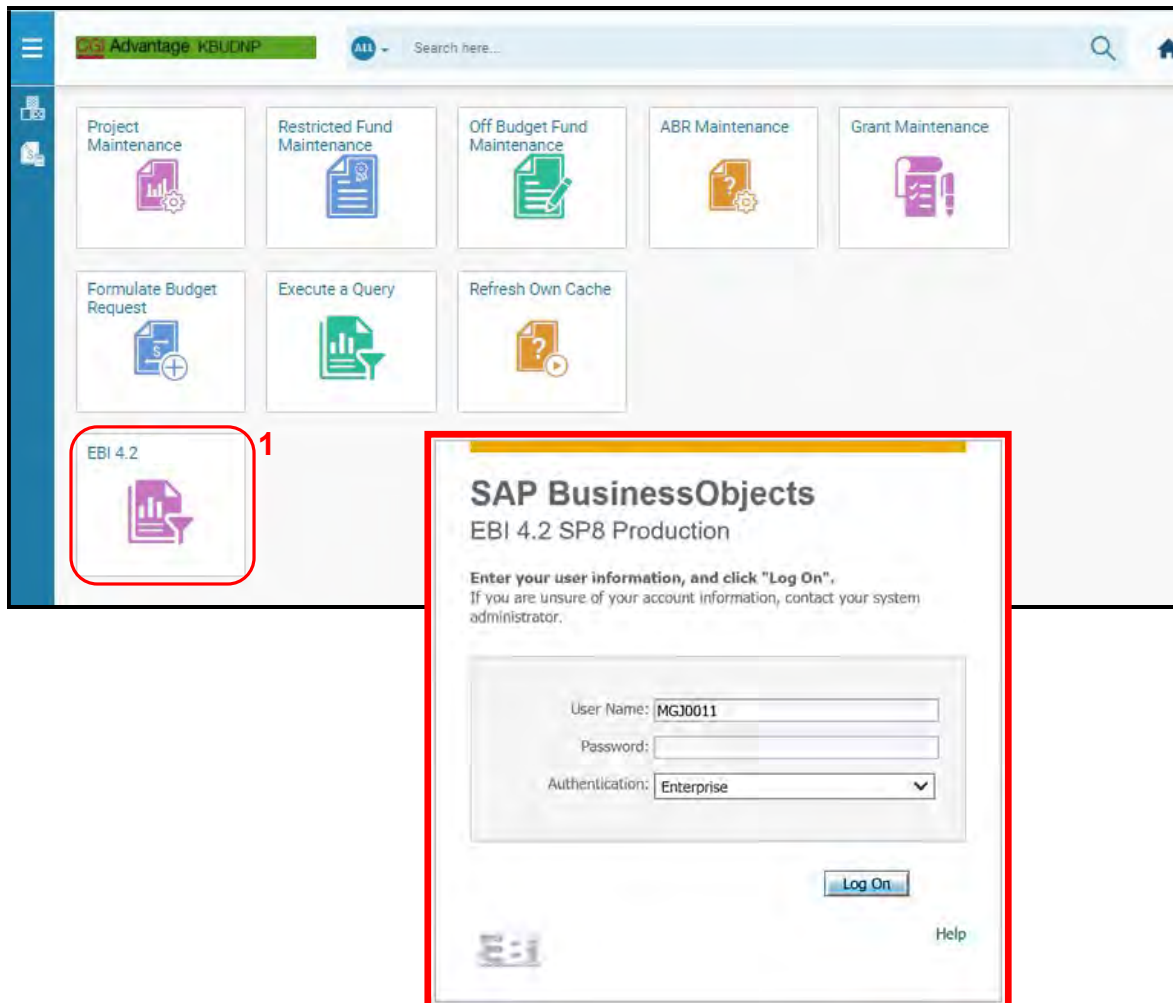
### Section 6.2.8 Login to KBUD Reports (EBI) to Access Capital Reports

In this section, we will login to SAP's Enterprise Business Intelligence Version 4.2 (EBI 4.2) which houses the KBUD Reports and navigate to the 22-24 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 Project Maintenance tables are used to populate KBUD reports.

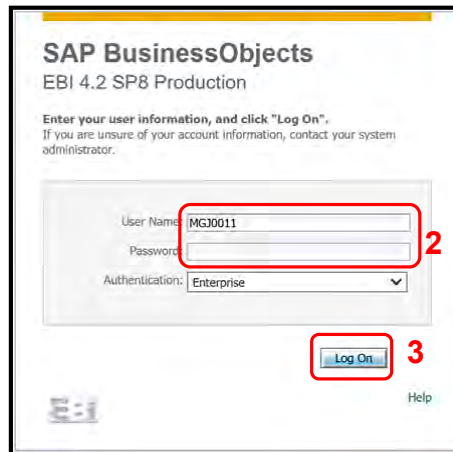


- In this scenario, we will run the CBR01 Project Summary Report for 455U\_BILL\_2022 to determine the Form Type (Construction, Equipment, Information Technology System, or Lease) for each project. Based on the results of this report, we can determine which other CBR reports are needed for this submission:
  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 EBI 4.2 tile located on the KBUD Home page to access the webpage, or open your web browser and enter the direct link to EBI 4.2 and paste it into the URL: <https://ebi42.ky.gov/BOE/BI/loginNoSso.jsp>

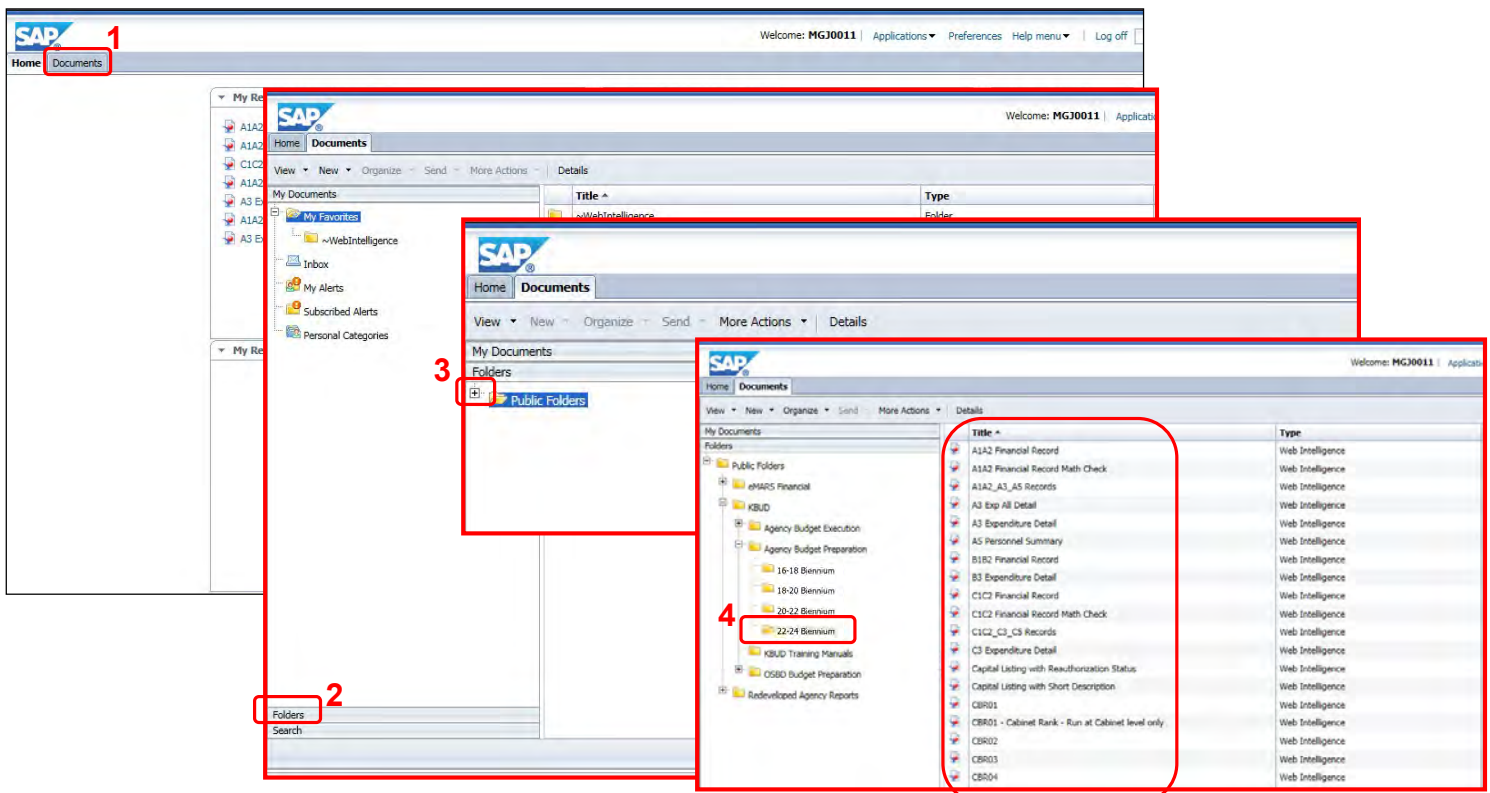




2. Enter your eMARS User ID in the User Name textbox and your password
3. Click on the Log On button


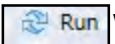



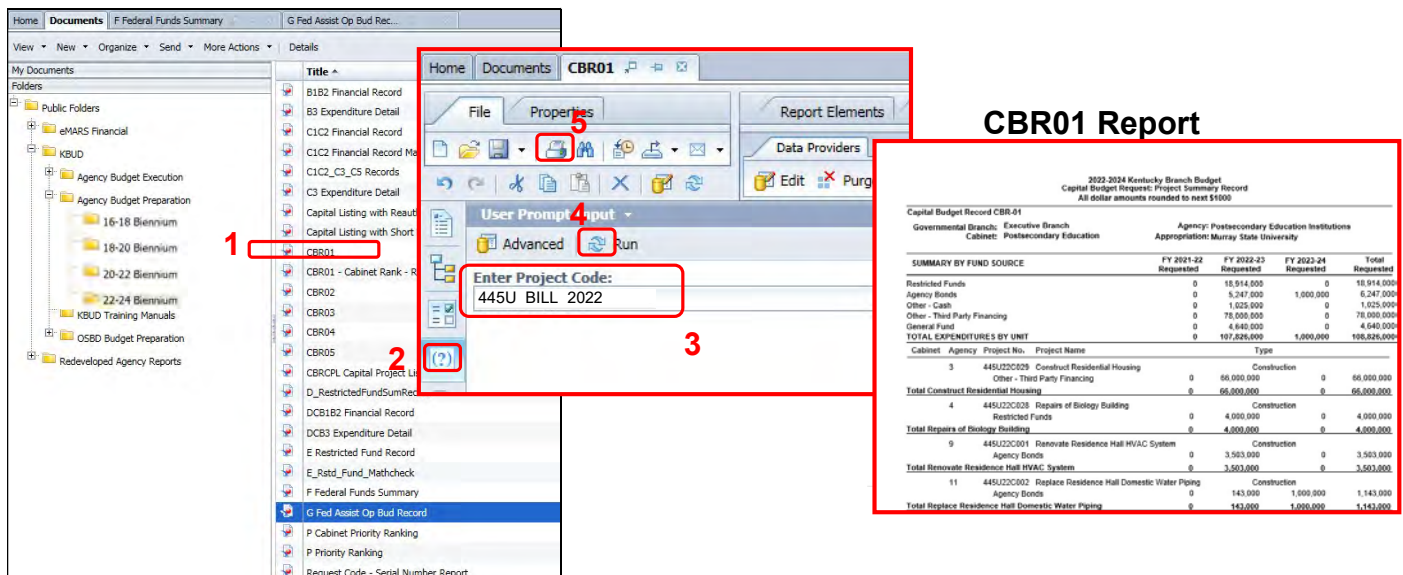
- The Home tab is the entry point into the EBI application. Once in the application, navigate to the KBUD 22-24 Agency Budget Preparation folders which contain all the reports necessary for your budget submission.
  1. Click the Documents tab
  2. Click on the Folders bar at the bottom of the page to access the Public Folders
  3. Expand all the Public Folders
  4. Open the 22-24 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 445U\_BILL\_2022 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 445U\_BILL\_2022
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



The screenshot shows the CBR01 Report interface. On the left, a list of reports is displayed, with CBR01 highlighted. In the center, a 'User Prompt' dialog box is shown with the 'Enter Project Code:' field containing '445U BILL 2022'. The 'Run' button is visible. On the right, the 'CBR01 Report' output is displayed, showing a summary of the report.

### CBR01 Report

2022-2024 Kentucky Branch Budget  
Capital Budget Request: Project Summary Report  
All dollar amounts rounded to next \$1000

Capital Budget Record CBR-01  
Governmental Branch: Executive Branch  
Cabinet: Postsecondary Education  
Agency: Postsecondary Education Institutions  
Appropriation: Murray State University




SUMMARY BY FUND SOURCE		FY 2021-22 Requested	FY 2022-23 Requested	FY 2023-24 Requested	Total Requested
Restricted Funds		0	18,914,000	0	18,914,000
Agency Bonds		0	1,247,000	1,000,000	2,247,000
Other - Cash		0	1,025,000	0	1,025,000
Other - Third Party Financing		0	78,000,000	0	78,000,000
General Fund		0	4,445,000	0	4,445,000
<b>TOTAL EXPENDITURES BY UNIT</b>		0	107,626,000	1,000,000	108,626,000

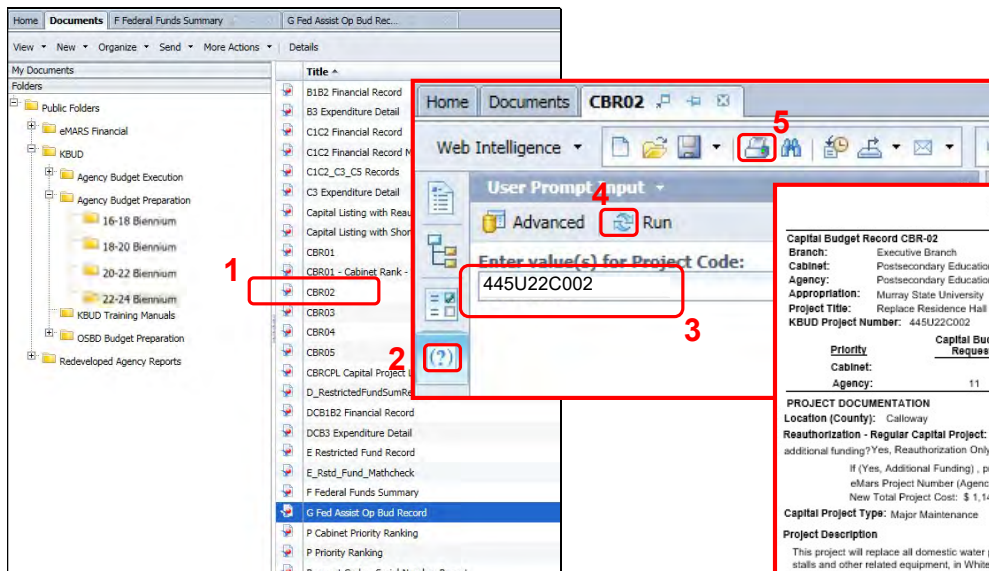
Cabinet	Agency	Project No.	Project Name	Type
3	445U22C029	Construct Residential Housing	Construction	
		Other - Third Party Financing		
		<b>Total Construct Residential Housing</b>		66,000,000
4	445U22C028	Repairs of Biology Building	Construction	
		<b>Total Repairs of Biology Building</b>		4,000,000
9	445U22C001	Renovate Residence Hall HVAC System	Construction	
		<b>Total Renovate Residence Hall HVAC System</b>		3,503,000
11	445U22C002	Replace Residence Hall Domestic Water Piping	Construction	
		<b>Total Replace Residence Hall Domestic Water Piping</b>		1,143,000

- After reviewing the CBR01 Project Summary Report for 445U\_BILL\_2224, it was determined that there were only Construction, and Equipment projects on the report. Therefore, only the following two additional reports need to be created for the Capital Budget Request.


1. **CBR-02, Capital Project Record**
2. **CBR-03, Capital Equipment Record**

## Capital Budget Requests


- In this scenario, we will run the CBR02 Capital Project Report for Capital Construction Project 455U22C002, Replace Residence Hall Domestic Water Piping. The CBR02 Report will need to be created for each of the Capital Construction projects.
- Double click on the CBR02 Report to open up the report
  - Click on Question Mark icon  to ensure the parameter/variable text box is visible. This will allow you to enter the required parameter/variable
  - Enter the required parameter/variable into the Project Code text box. In this scenario, we will enter the Project code 670K20C207
  - Once the proper parameter/variable is entered, the Run icon  will be enabled. Click the Run icon to run the report
  - 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




1. Double click on the CBR02 Report

2. Click on Question Mark icon  to ensure the parameter/variable text box is visible.

3. Enter the required parameter/variable into the Project Code text box. In this scenario, we will enter the Project code 445U22C002

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.

### CBR02 Report

2022-2024 Kentucky Branch Budget  
Capital Budget Request: Capital Construction Project Record  
All dollar amounts rounded to next \$1000

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**Capital Budget Record CBR-02**

Branch: Executive Branch  
Cabinet: Postsecondary Education  
Agency: Postsecondary Education Institutions  
Appropriation: Murray State University  
Project Title: Replace Residence Hall Domestic Water Piping  
KBUD Project Number: 445U22C002

Priority	Capital Budget Request	Six-Year Capital Plan 2022-24
Cabinet:		
Agency:	11	

---

**PROJECT DOCUMENTATION**

Location (County): Calloway

Reauthorization - Regular Capital Project: Is this a currently authorized project which is being requested for reauthorization and/or additional funding? Yes, Reauthorization Only

If (Yes, Additional Funding) - provide the following information:  
eMars Project Number (Agency, Fund):  
New Total Project Cost: \$ 1,143,000

Capital Project Type: Major Maintenance

**Project Description**

This project will replace all domestic water piping and associated components, including domestic piping, pumps, valves, shower units, stalls and other related equipment, in White Residential College.

**PROJECT BUDGET**

Has this project been reviewed by the Department for Facilities and Support Services? ☐ No


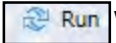

Fund Source	Requested FY 2021-22	Requested FY 2022-23	Requested FY 2023-24	Requested Total
Agency Bonds	0	143,000	1,000,000	1,143,000
Total Funds	0	143,000	1,000,000	1,143,000
<b>Cost Elements</b>				
Project Design	0	20,000	46,000	75,000
Contingency Expense	0	114,000	0	114,000
Construction Costs	0	0	954,000	954,000
Total Costs	0	143,000	1,000,000	1,143,000

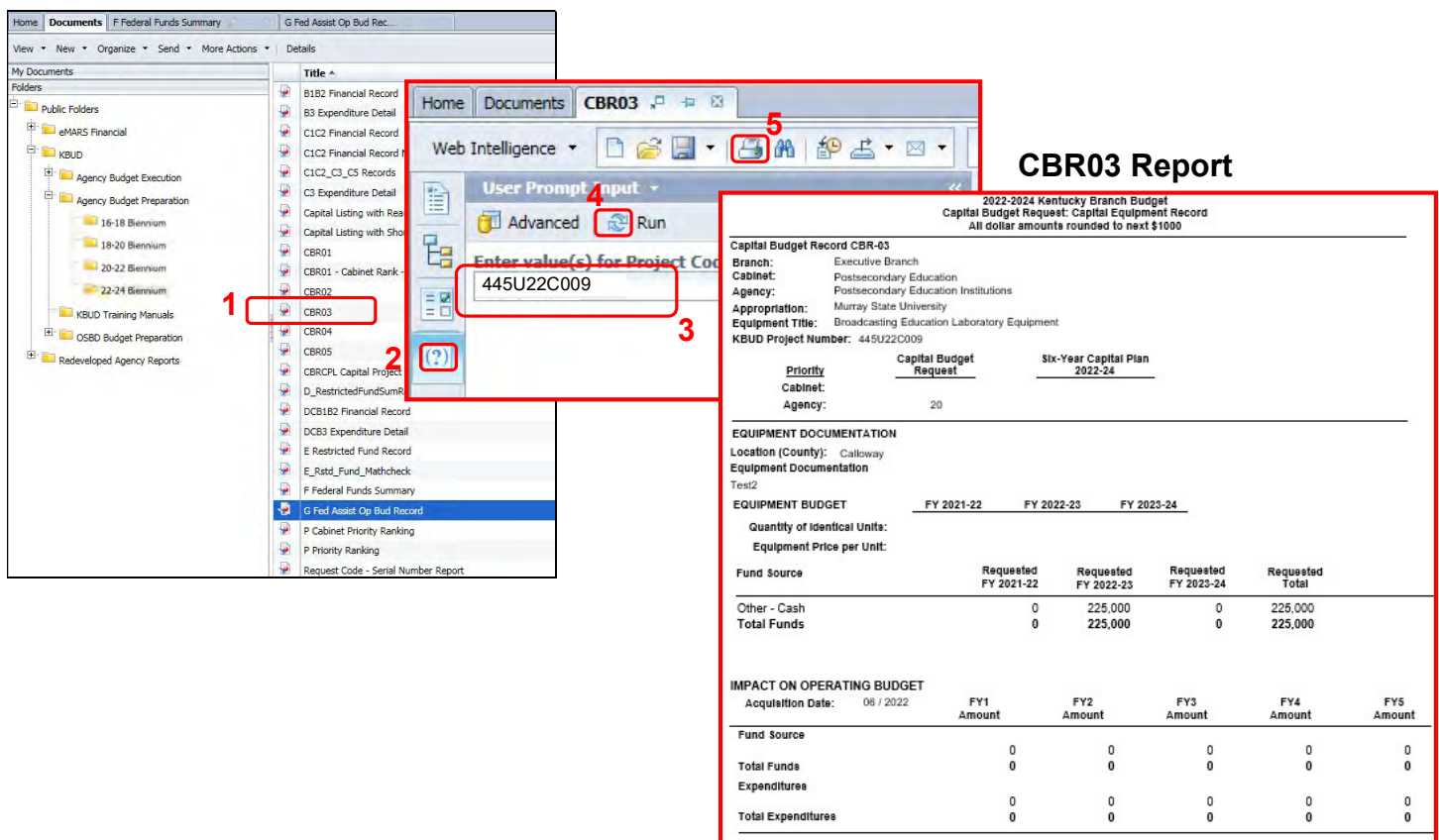
Completion Date: 06 / 2022

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**IMPACT ON OPERATING BUDGET**

Fund Source	FY1 Amount	FY2 Amount	FY3 Amount	FY4 Amount	FY5 Amount
Restricted Funds	0	0	-15,200	-15,800	-16,500
Total Costs	0	0	-15,200	-15,800	-16,500
<b>Cost Element</b>					
	0	0	0	0	0
Total Expenditures	0	0	0	0	0

- In this scenario, we will run the CBR03 Capital Project Report for Capital Equipment Project 445U22C009, Broadcasting Education Laboratory Equipment. The CBR03 Report will need to be created for each of the Capital Equipment projects.
  - Double click on the CBR03 Report to open up the report
  - Click on Question Mark icon  to ensure the parameter/variable text box is visible. This will allow you to enter the required parameter/variable
  - Enter the required parameter/variable into the Project Code text box. In this scenario, we will enter the Project code 445U22C009
  - Once the proper parameter/variable is entered, the Run icon  will be enabled. Click the Run icon to run the report
  - 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**

2022-2024 Kentucky Branch Budget  
Capital Budget Request: Capital Equipment Record  
All dollar amounts rounded to next \$1000

Capital Budget Record CBR-03

Branch: Executive Branch  
Cabinet: Postsecondary Education  
Agency: Postsecondary Education Institutions  
Appropriation: Murray State University  
Equipment Title: Broadcasting Education Laboratory Equipment  
KBUD Project Number: 445U22C009

Priority	Capital Budget Request	Six-Year Capital Plan 2022-24
Cabinet:		
Agency:	20	

**EQUIPMENT DOCUMENTATION**

Location (County): Calloway

**EQUIPMENT BUDGET**

	FY 2021-22	FY 2022-23	FY 2023-24	Requested Total
Quantity of Identical Units:				
Equipment Price per Unit:				
Fund Source	Requested FY 2021-22	Requested FY 2022-23	Requested FY 2023-24	Requested Total
Other - Cash	0	225,000	0	225,000
Total Funds	0	225,000	0	225,000

**IMPACT ON OPERATING BUDGET**

Acquisition Date: 06 / 2022

	FY1 Amount	FY2 Amount	FY3 Amount	FY4 Amount	FY5 Amount
Fund Source					
Total Funds	0	0	0	0	0
Expenditures					
Total Expenditures	0	0	0	0	0

- 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.



## Off Budget Fund Form

### Section 7 Off Budget Fund Form

#### Section 7.1 Budget Form Overview

The two tools within KBUD used to create your Off Budget Fund Requests are the Off Budget Fund Maintenance table and the 2224\_OFFBUD\_FUND, Off Budget Funds form. These two tools along with a FY20 and FY21 History load into KBUD are all the components necessary to produce the Off-Budget Fund Record Report in EBI. The narrative data entered in the Off Budget Maintenance table along with the numerical budget data entered on the agency's 2224\_OFFBUD\_FUND forms are translated into informative budget request reports. These reports are the final output used by agencies to submit their formal budget request to GOPM.

#### Off Budget Fund Maintenance

Code: 3802-2224

Name: Fire & Tornado Fund

Legal Authority Citation: See below

Off-Budget Funds Description: The State Fire and Tornado (F & T) Fund has been operation since 1936 and is a self-

#### Off-Budget Fund Record Report

2022-2024 Kentucky Branch Budget  
Operating Budget Request: Off-Budget Fund Record  
All requested columns rounded to nearest \$100

OPERATING BUDGET OFF-BUDGET FUND RECORD

Governmental Branch: Executive Branch  
Cabinet: Finance and Administration  
Agency: Finance and Administration  
Appropriation: General Administration

**I. FUND SOURCE DATA**  
Fund Name: Fire & Tornado Fund  
eMARS Fund Code: 3802  
Legal Authority Citation: KRS 222.2222  
Restricted Uses (Yes/No): Yes

**II. OFF BUDGET FUNDS DESCRIPTION:**  
This fund is used to help with fire and tornado disasters.

**III. OFF-BUDGET FUNDS BUDGETS SUMMARY**

	Actual FY 2019-20	Actual FY 2020-21	Budgeted FY 2021-22	Requested FY 2022-23	Requested FY 2023-24
<b>(A) Resources:</b>					
Balance Forward (Off Budget)	1,119,357	1,926,205	2,749,000	3,549,000	1,349,000
Current Receipts (Off Budget)	21,755,513	14,753,957	14,800,000	14,800,000	14,800,000
Non-Revenue Receipts (Off Budget)	-2,940,470	4,447,439	4,500,000	4,500,000	4,500,000
<b>Total Resources</b>	<b>19,934,400</b>	<b>21,127,600</b>	<b>22,049,000</b>	<b>22,849,000</b>	<b>20,649,000</b>
<b>(B) Expenditures:</b>					
Expenditures (Off Budget)	18,008,196	18,378,631	18,500,000	21,500,000	20,000,000
<b>Total Expenditures</b>	<b>18,008,196</b>	<b>18,378,631</b>	<b>18,500,000</b>	<b>21,500,000</b>	<b>20,000,000</b>

#### 2224\_OFFBUD\_FUND Form

Budget Request: Off Budget Funds (4)

Total Cost: \$5,347,000

Line	Budget Object	T	FY 21-22	FY 22-23	FY 23-24
1	OBALFOR	R	2,749,000	3,549,000	1,349,000
2	OCURREC	R	14,800,000	14,800,000	14,800,000
3	ONONREV	R	4,500,000	4,500,000	4,500,000
4	EXPENDITURES	E	18,500,000	21,500,000	20,000,000
<b>Total</b>			<b>-3,549,000</b>	<b>-1,349,000</b>	<b>-649,000</b>

Historical  
Data

Form  
Data

Numerical  
Budget Data





## Off Budget Fund Form

The 2022-2024 Budget Instructions requires agencies to complete an Off Budget Fund Budget Request to record each Off Budget Account assigned to an agency.

In KBUD, the 2224\_OFFBUD\_FUND form will be used to produce your agency's Off Budget Fund Budget Request.

### Off Budget Fund Budget Request Form

Code	Name
2224_OFFBUD_FUND	Off Budget Funds

The 2224\_OFFBUD\_FUND Budget Request form contains multiple tabs:

- Edit Budget Request
- Off Budget Funds
- Document Management (NOT USED)

### 2224\_OFFBUD\_FUND Form with Multiple Tabs

Edit Budget Request

Off Budget Fund: 3802-2224 | Request Code: 36399 | Request Name: Fire & Tornado Fund | Layout Code: 2224\_OFFBUD\_FUND | Layout Name: Off Budget Funds | Stage: 1-Agency Request

Budget Request | Off Budget Funds

Total Cost  
\$0

Attachments

Current Rank: - | Budget Request Total: 0

Budget Request Details

Request Code  
36399

Name  
Fire & Tornado Fund

\* Stage  
1-Agency Request

Budget Request Information

COA Elements

Off Budget Fund  
3802-2224



## **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 2022-2024 Budget Instructions.

### **Section 7.2.1      Process Overview**

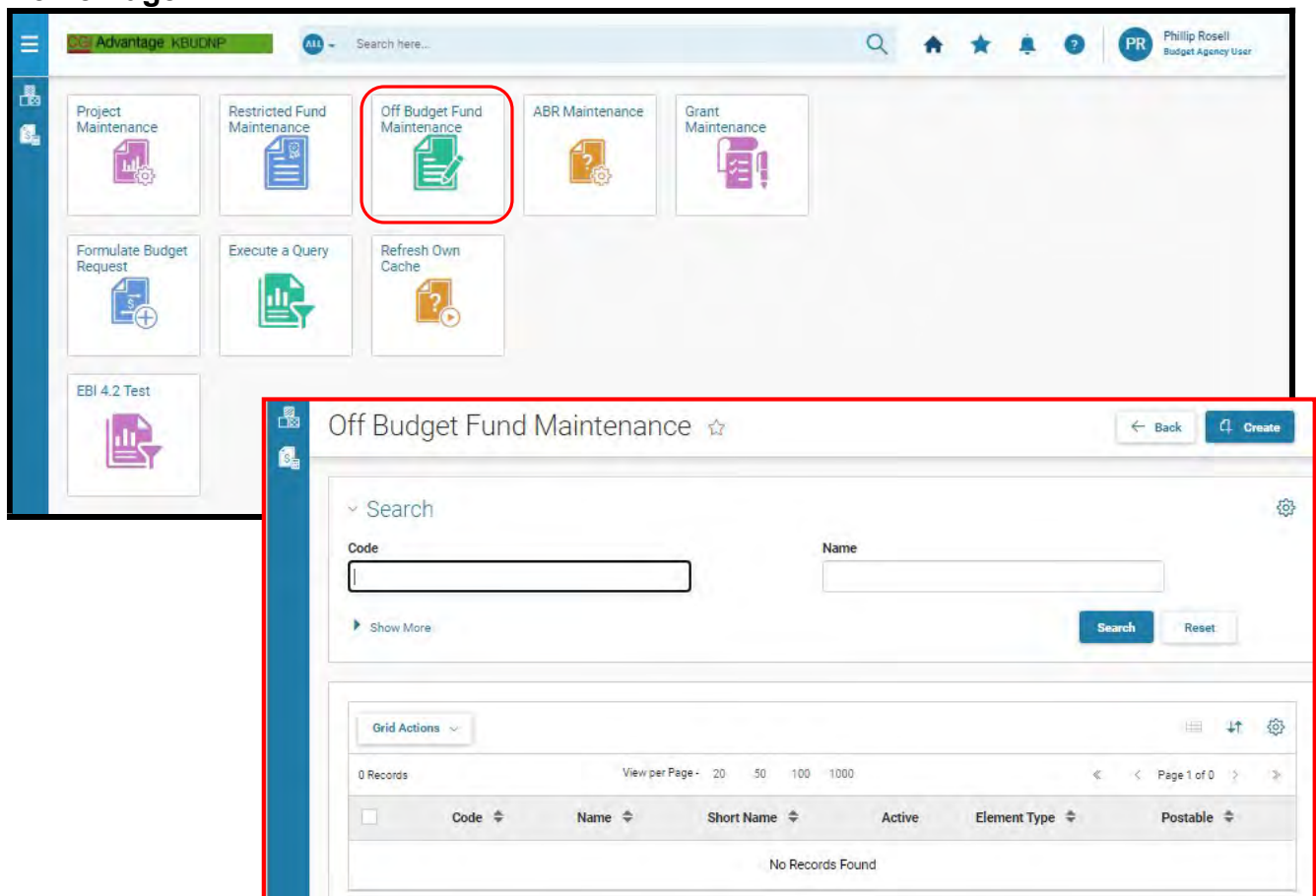
The following is a summarized description of the steps involved in the process to create an Off Budget Fund Budget Request in order to help users understand the flow of the detailed instructions:

- 1) Login to KBUD and navigate to the Off Budget Fund Maintenance Maintenance table to update the information for each Off Budget fund
- 2) Navigate to the Budget Layout Selection Page to choose the 2224\_OFFBUD\_FUND Budget Request form
- 3) Create an instance of the 2224\_OFFBUD\_FUND Budget Request form for each Off Budget Fund
- 4) Manually enter the appropriate budget lines (data) into the Off Budget Funds tab
- 5) Login to KBUD Reports (EBI) and navigate to the 22-24 Biennium folder to run and/or print the necessary Off Budget Fund budget request report necessary for official budget submission to GOPM
  - **Off Budget Fund Record (Individual Off Budget Funds)**

### Section 7.2.2 Login to KBUD and Navigate to the Off Budget Fund Maintenance 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, click on the Off Budget Fund Maintenance tile. The Restricted Fund Maintenance page will appear.

#### Home Page



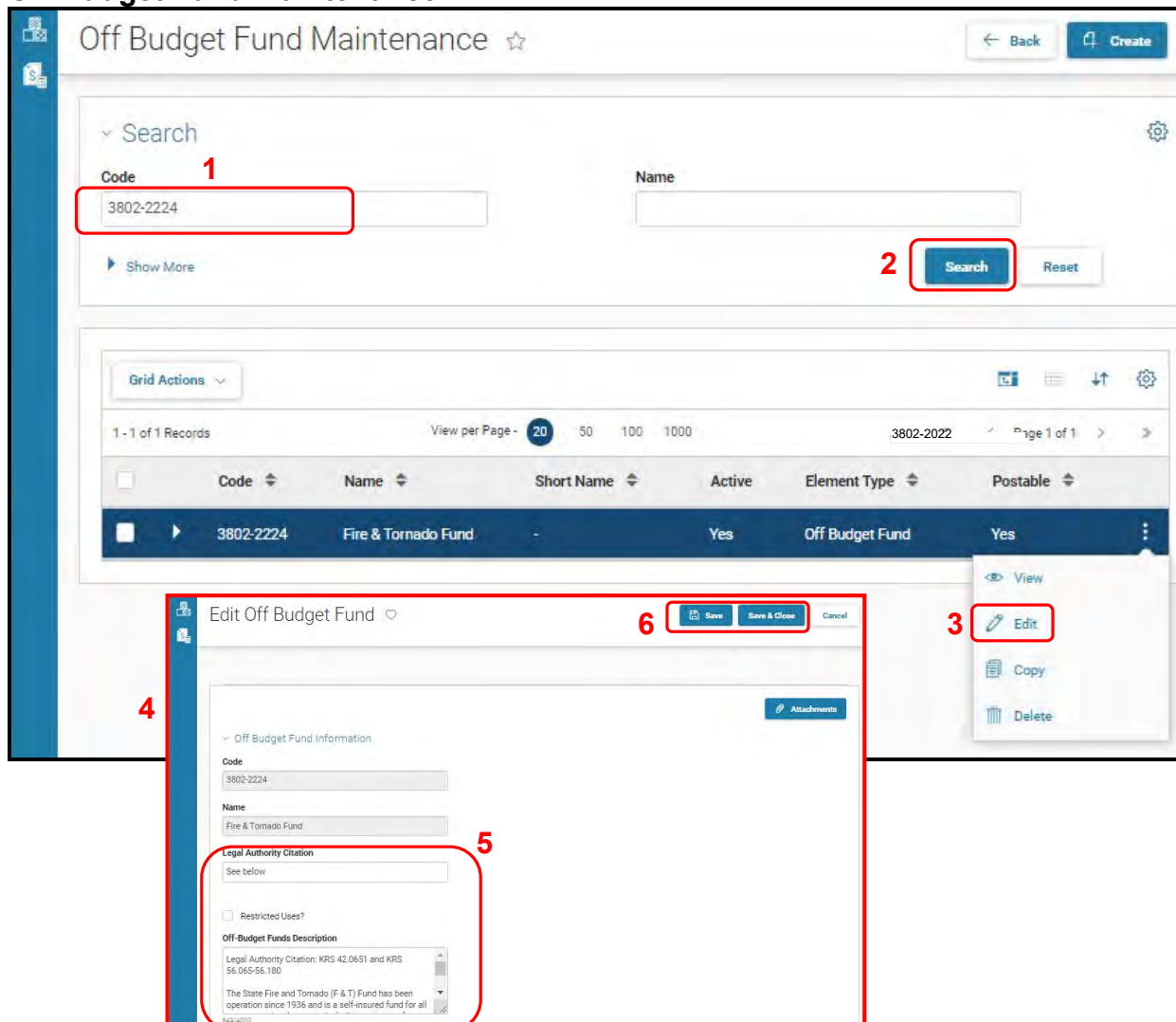
The screenshot shows the KBUD Home Page with a sidebar on the left and a main content area. The main content area contains several tiles: Project Maintenance, Restricted Fund Maintenance, Off Budget Fund Maintenance (highlighted with a red box), ABR Maintenance, Grant Maintenance, Formulate Budget Request, Execute a Query, Refresh Own Cache, and EBI 4.2 Test. The Off Budget Fund Maintenance tile is highlighted with a red box.

The Off Budget Fund Maintenance page is shown below the Home Page. It features a search bar with fields for Code and Name, a Search button, and a Reset button. Below the search bar is a table with columns: Code, Name, Short Name, Active, Element Type, and Postable. The table shows 0 Records and a message "No Records Found".

From the 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 number and along with “-2224” 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: 3208\*)
3. Check the 3 dot menu and select the Edit function
4. The Edit Off Budget Fund screen will appear
5. Update any of the Off Budget Fund information not greyed out
6. Click either the Save or the Save & Close button

### Off Budget Fund Maintenance

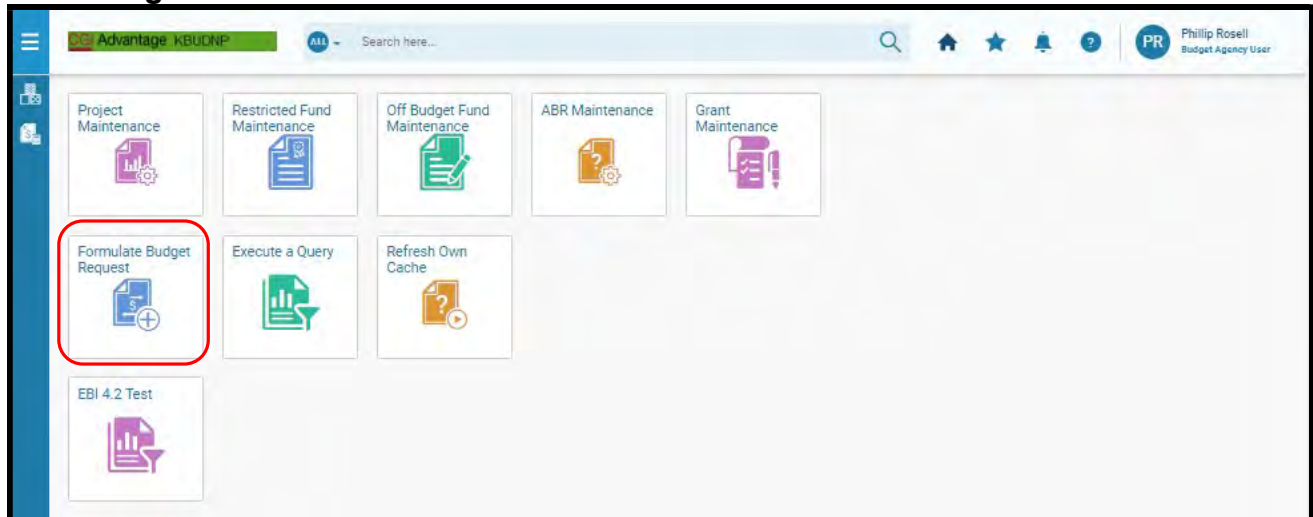


The screenshot displays the 'Off Budget Fund Maintenance' interface. At the top, there are 'Back' and 'Create' buttons. Below is a search section with 'Code' and 'Name' textboxes. The 'Code' textbox contains '3802-2224' (labeled 1). To the right is a 'Search' button (labeled 2) and a 'Reset' button. Below the search section is a table with columns: Code, Name, Short Name, Active, Element Type, and Postable. The table shows one record: '3802-2224', 'Fire & Tornado Fund', '-', 'Yes', 'Off Budget Fund', 'Yes'. A context menu is open over the table row, showing options: View, Edit (labeled 3), Copy, and Delete. Below the table is the 'Edit Off Budget Fund' form (labeled 4). The form has fields for 'Code' (3802-2224), 'Name' (Fire & Tornado Fund), and 'Legal Authority Citation' (labeled 5). The 'Legal Authority Citation' field contains text about KRS 42.0651 and KRS 56.065-56.180. At the bottom of the form are 'Save', 'Save & Close' (labeled 6), and 'Cancel' buttons.

## Section 7.2.3 Navigate to the 2224\_OFFBUD\_FUND Form

- From the Home page, you can navigate to the KBUD forms by clicking the Formulate Budget Request tile. The Budget Layout Selection page will appear.

### Home Page

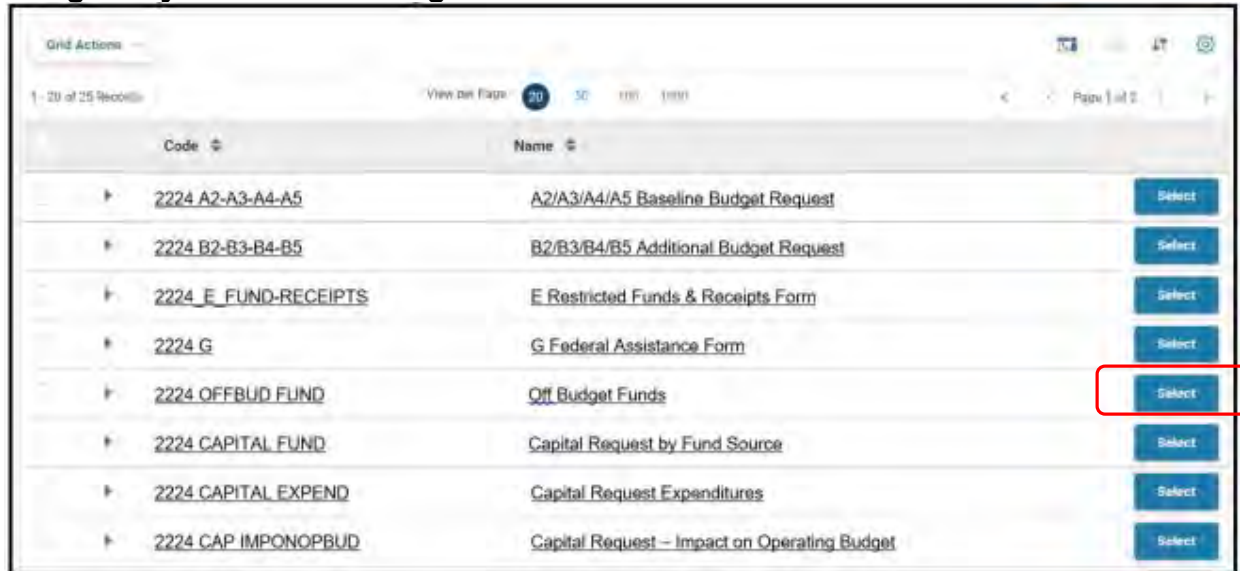


### Budget Layout Selection Page

Grid Actions			
1 - 20 of 25 Records			
View per Page: 20 50 100 1000			
Page 1 of 2			
Code	Name		
2224 A2-A3-A4-A5	A2/A3/A4/A5 Baseline Budget Request		Select
2224 B2-B3-B4-B5	B2/B3/B4/B5 Additional Budget Request		Select
2224 E_FUND-RECEIPTS	E Restricted Funds & Receipts Form		Select
2224 G	G Federal Assistance Form		Select
2224 OFFBUD FUND	Off Budget Funds		Select
2224 CAPITAL FUND	Capital Request by Fund Source		Select
2224 CAPITAL EXPEND	Capital Request Expenditures		Select
2224 CAP IMPONOPBUD	Capital Request – Impact on Operating Budget		Select

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 2224\_OFFBUD\_FUND form by clicking on the corresponding blue Select button. The Select Budget Request page will appear.

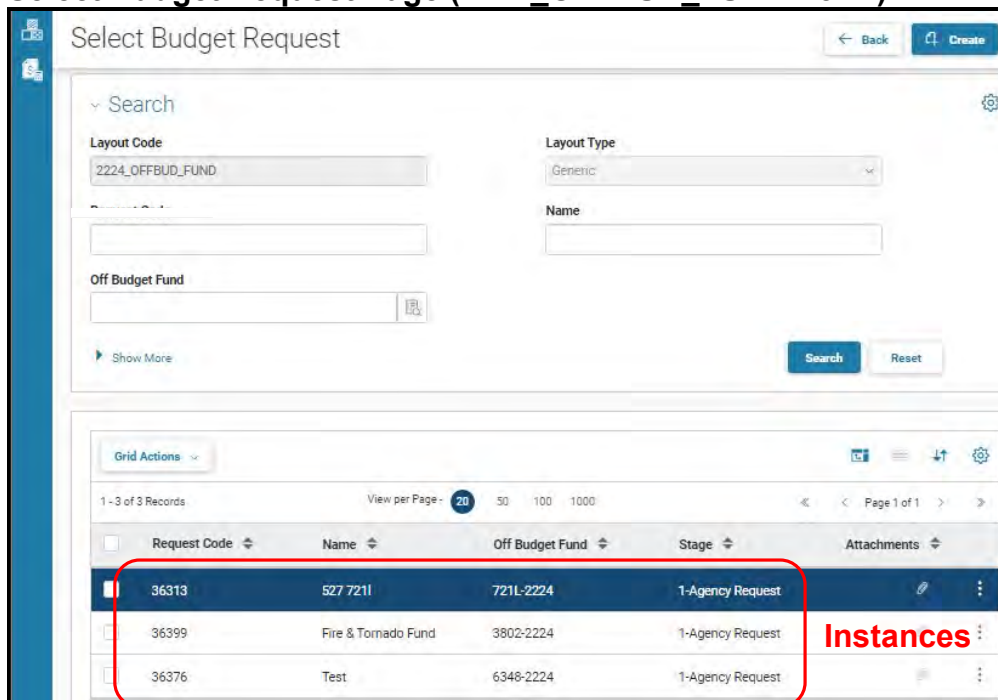
### Budget Layout Selection Page



Code	Name	Action
2224 A2-A3-A4-A5	A2/A3/A4/A5 Baseline Budget Request	Select
2224 B2-B3-B4-B5	B2/B3/B4/B5 Additional Budget Request	Select
2224 E_FUND-RECEIPTS	E Restricted Funds & Receipts Form	Select
2224 G	G Federal Assistance Form	Select
2224 OFFBUD FUND	Off Budget Funds	Select
2224 CAPITAL FUND	Capital Request by Fund Source	Select
2224 CAPITAL EXPEND	Capital Request Expenditures	Select
2224 CAP IMPONOPBUD	Capital Request – Impact on Operating Budget	Select

- Please keep in mind, the Select Budget Request page will display all the instances of this specific form (2224\_OFFBUD\_FUND) you have created.

### Select Budget Request Page (2224\_OFFBUD\_FUND Form)



Select Budget Request

Layout Code: 2224\_OFFBUD\_FUND

Layout Type: Generic

Name:

Off Budget Fund:

Show More

Search Reset

Request Code	Name	Off Budget Fund	Stage	Attachments
36313	S27 721I	721I-2224	1-Agency Request	
36399	Fire & Tornado Fund	3802-2224	1-Agency Request	
36376	Test	6348-2224	1-Agency Request	

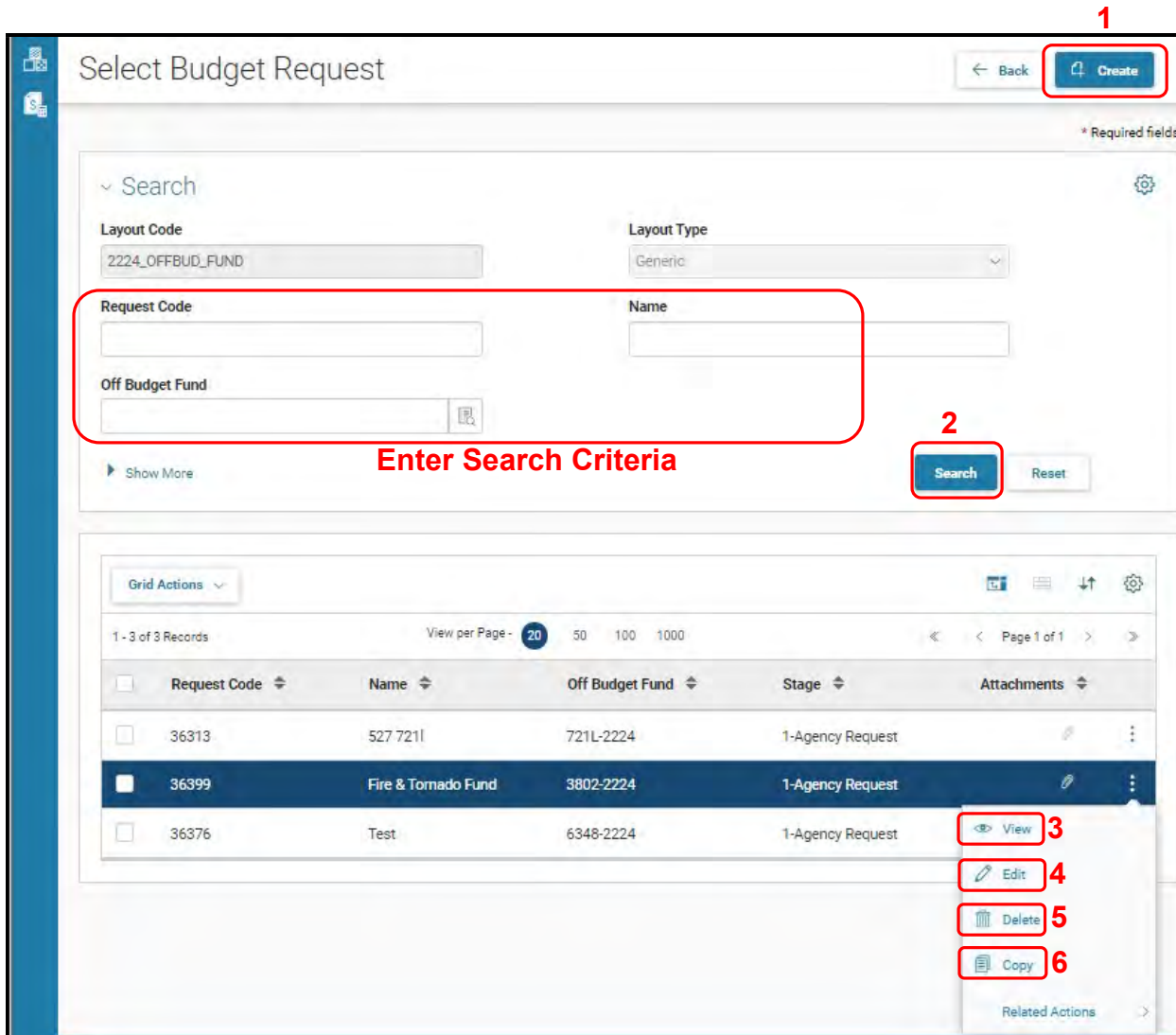
**Instances**



From the Select Budget Request page, you can do all of the following functions:

1. Use the Create button to create a new instance of this specific budget form
2. Use the Search button to search for previous created forms
3. Use the View feature to only view (no editing) an existing instance of this specific form
4. Use the Edit feature to edit an existing instance of this specific form
5. Use the Delete feature to delete an existing instance of this specific form
  - a. (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 the tabs and then exit the form and perform the deletion procedure)
6. Use the Copy feature to copy an existing instance of this specific form

### Select Budget Request Page (2224\_OFFBUD\_FUND Forms)



The screenshot shows the 'Select Budget Request' page. At the top right, there is a 'Back' button and a 'Create' button (callout 1). Below these are search filters: 'Layout Code' (set to 2224\_OFFBUD\_FUND), 'Layout Type' (set to Generic), 'Request Code', 'Name', and 'Off Budget Fund'. A red box highlights the search input fields with the text 'Enter Search Criteria' (callout 2). To the right of the search fields is a 'Search' button (callout 2) and a 'Reset' button. Below the search section is a table with 3 records. The table has columns: Request Code, Name, Off Budget Fund, Stage, and Attachments. The second record is highlighted. To the right of the table, there is a 'View' button (callout 3), an 'Edit' button (callout 4), a 'Delete' button (callout 5), and a 'Copy' button (callout 6). At the bottom right, there is a 'Related Actions' link.

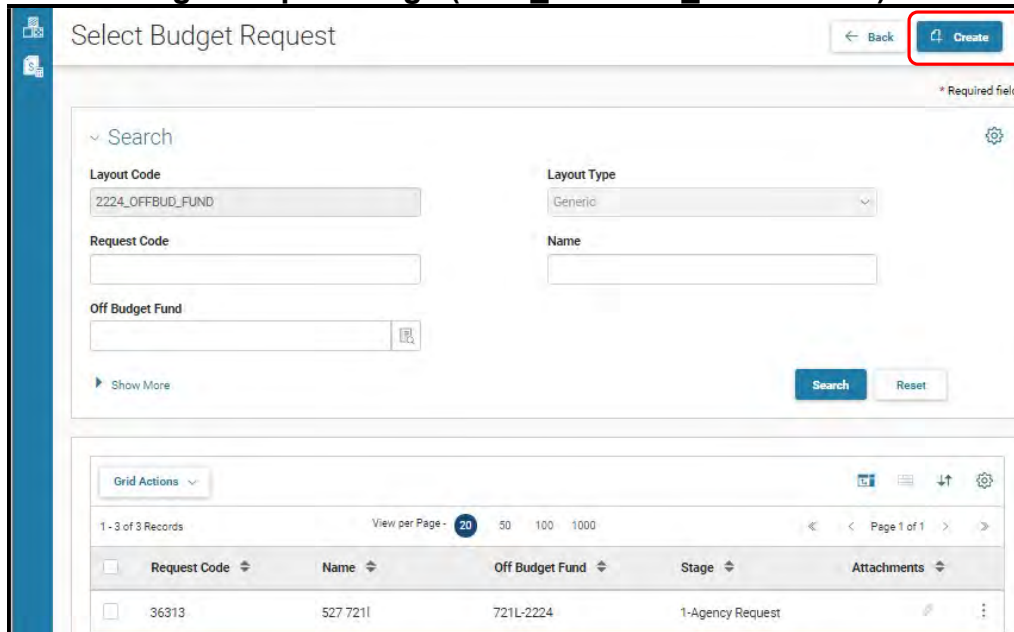
Request Code	Name	Off Budget Fund	Stage	Attachments
36313	527 721I	721L-2224	1-Agency Request	
36399	Fire & Tornado Fund	3802-2224	1-Agency Request	
36376	Test	6348-2224	1-Agency Request	

## Section 7.2.4 Creating the Off Budget Fund Form

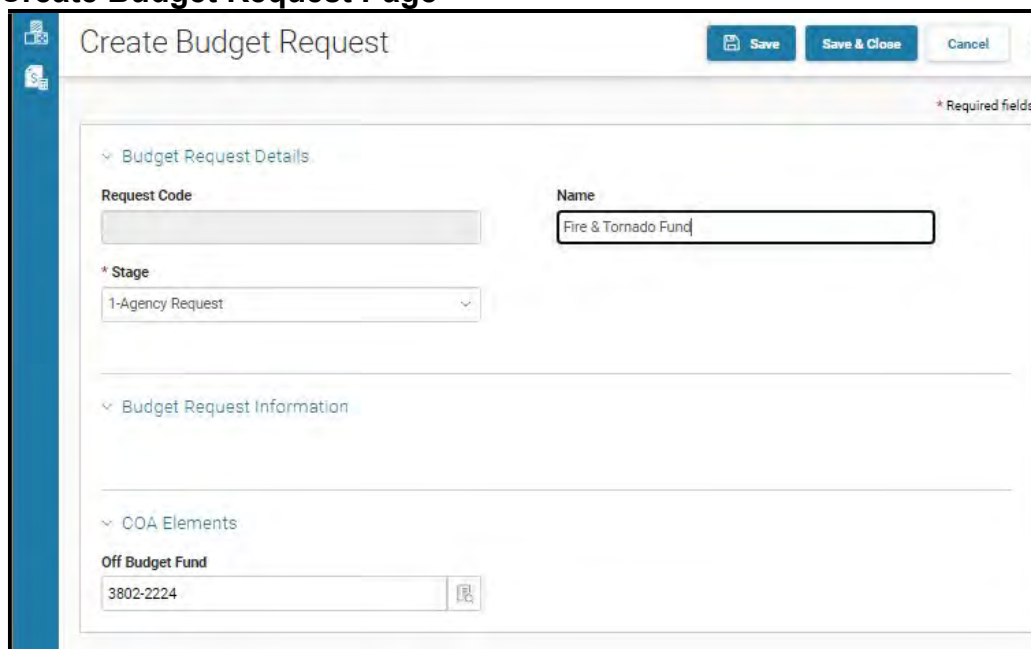
In this section, we will create an Off Budget Fund Budget Request Form for Off Budget fund 3802, Fire & Tornado Fund.

- 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 2224\_OFFBUD\_FUND form.

### Select Budget Request Page (2224\_OFFBUD\_FUND Form)



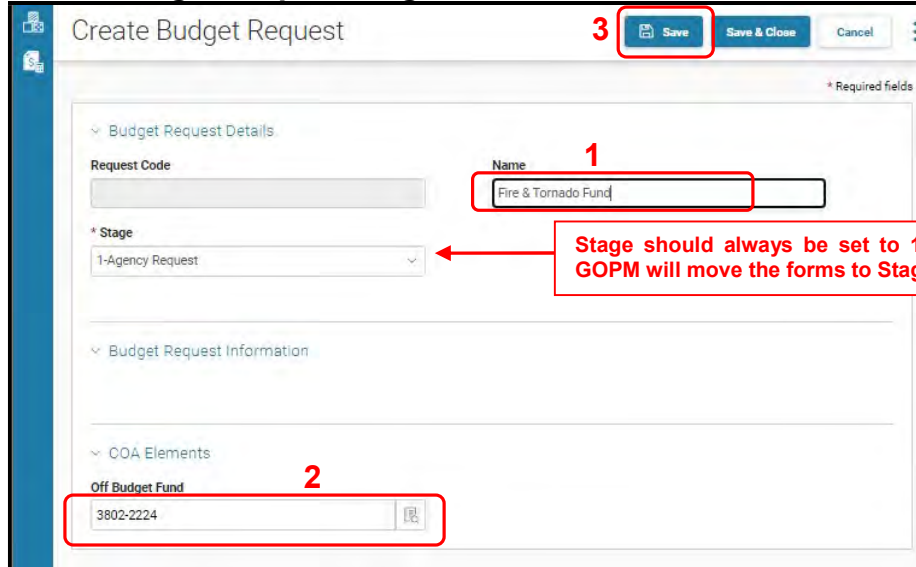
### Create Budget Request Page



From the Create Budget Request page, you will need to complete these steps:

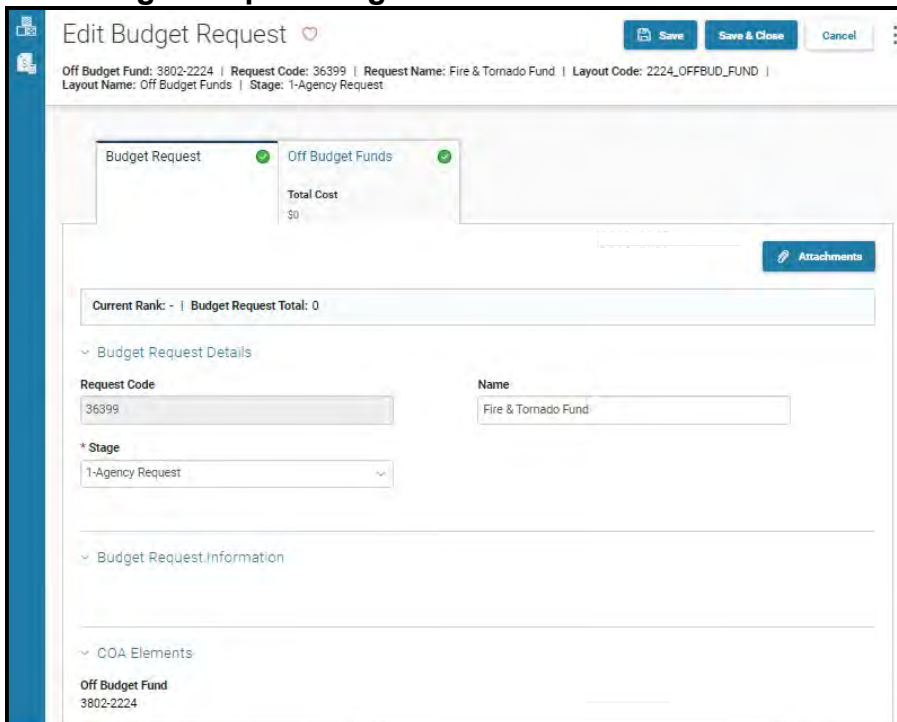
1. Fill in the Name textbox
2. Fill in the Restricted Fund textbox with the Restricted Fund code (Example - 3802-2224)
3. Click the Save button, and the Edit Budget Request Page (new form) with all its appropriate tabs will be created

### Create Budget Request Page



The screenshot shows the 'Create Budget Request' form. The 'Name' field (1) is highlighted with a red box and contains the text 'Fire & Tornado Fund'. The 'Off Budget Fund' field (2) is highlighted with a red box and contains the text '3802-2224'. The 'Save' button (3) is highlighted with a red box. A red arrow points to the 'Stage' dropdown menu, which is set to '1-Agency Request'. A red box contains the text: 'Stage should always be set to 1 by the agencies. GOPM will move the forms to Stage 2 when needed.'

### Edit Budget Request Page

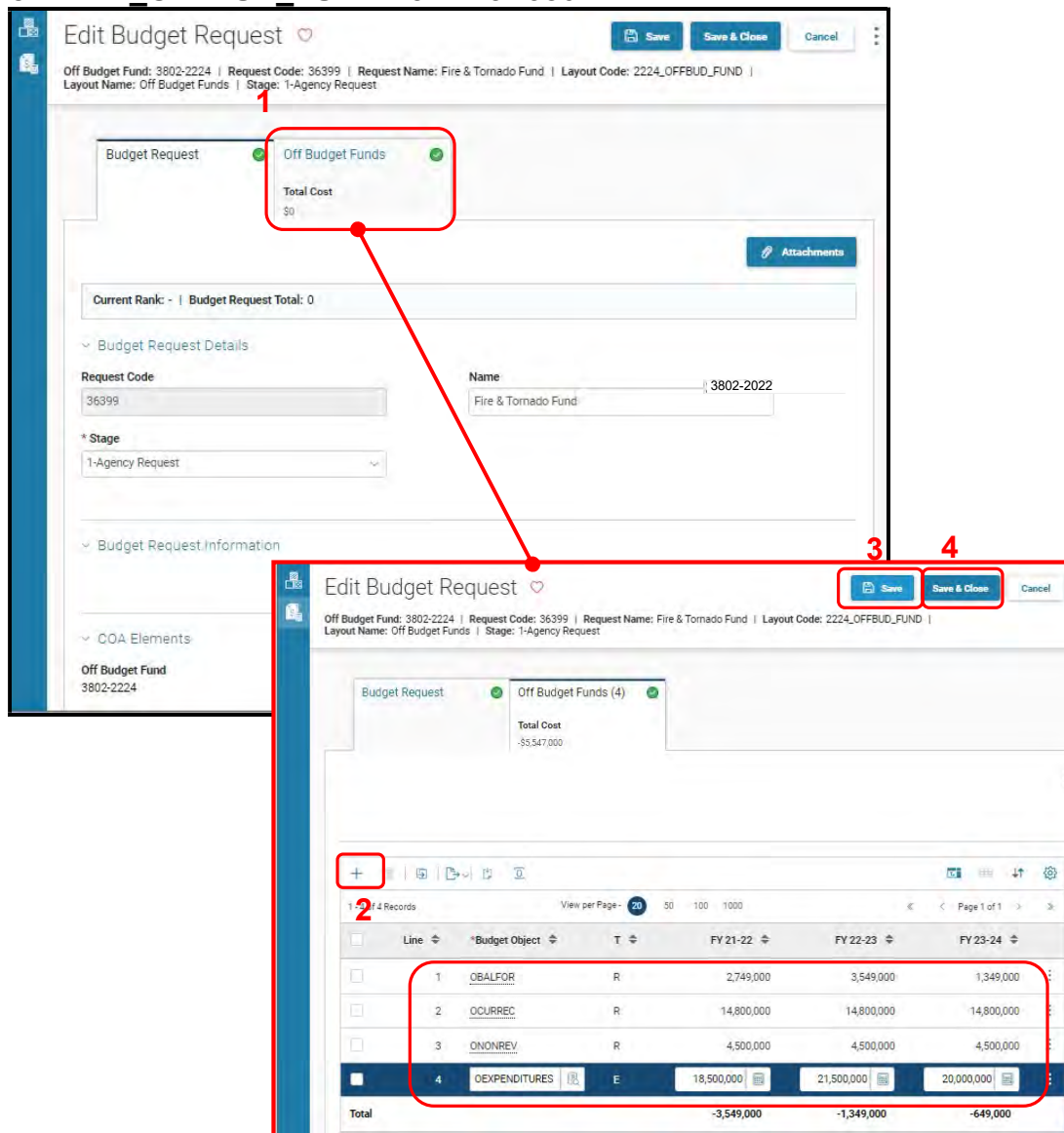


The screenshot shows the 'Edit Budget Request' page. The 'Request Code' field contains '36399'. The 'Request Name' field contains 'Fire & Tornado Fund'. The 'Stage' dropdown menu is set to '1-Agency Request'. The 'Off Budget Fund' field contains '3802-2224'. The 'Total Cost' field shows '\$0'. The 'Attachments' button is visible.

## Section 7.2.5 Entering Budget Data in the 2224\_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.
  - Click on the Off Budget Funds tab (NOTE: You can now add your Sources of Funds and Expenditure budget objects and budget data)
  - 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 2022-2024 Budget Instructions)
  - Enter the appropriate budget data on the line. To use the search feature for the Budget Object cells, follow these steps:
  - Click the Save & Close button to exit the form when done adding the budget lines

### New 2224\_OFFBUD\_FUND Form for 3802-2224



**Edit Budget Request**

Off Budget Fund: 3802-2224 | Request Code: 36399 | Request Name: Fire & Tornado Fund | Layout Code: 2224\_OFFBUD\_FUND | Layout Name: Off Budget Funds | Stage: 1-Agency Request

**Budget Request** Off Budget Funds

Total Cost: \$0

Attachments

Current Rank: - | Budget Request Total: 0

**Budget Request Details**

Request Code: 36399

Name: 3802-2022  
Fire & Tornado Fund

\* Stage: 1-Agency Request

**Budget Request Information**

COA Elements

Off Budget Fund: 3802-2224

**Edit Budget Request**

Off Budget Fund: 3802-2224 | Request Code: 36399 | Request Name: Fire & Tornado Fund | Layout Code: 2224\_OFFBUD\_FUND | Layout Name: Off Budget Funds | Stage: 1-Agency Request

**Budget Request** Off Budget Funds (4)

Total Cost: -\$5,547,000

14 Records

Line	*Budget Object	T	FY 21-22	FY 22-23	FY 23-24
1	OBALFOR	R	2,749,000	3,549,000	1,349,000
2	OCURREC	R	14,800,000	14,800,000	14,800,000
3	ONONREV	R	4,500,000	4,500,000	4,500,000
4	OEXPENDITURES	E	18,500,000	21,500,000	20,000,000
<b>Total</b>			-3,549,000	-1,349,000	-649,000

- 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.
- Once the Off-Budget Maintenance table has been updated and the 2224\_OFFBUD\_FUND form has been completed for each Off Budget Fund, the associated reports can be created and printed.

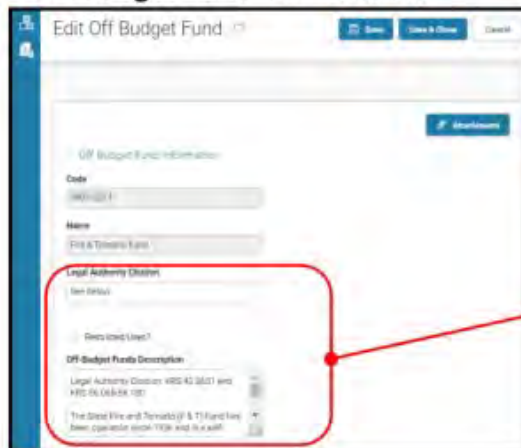


## Section 7.2.6 Login to KBUD Reports (EBI) to Access Off Budget Fund Reports

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 22-24 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 2224\_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.

### Off Budget Fund Maintenance



### Off-Budget Fund Record Report

2022-2024 Kentucky Branch Budget  
Operating Budget Request: Off-Budget Fund Record  
All requested columns rounded to nearest \$100

OPERATING BUDGET OFF-BUDGET FUND RECORD  
Governmental Branch: Executive Branch  
Cabinet: Finance and Administration  
Agency: Finance and Administration  
Appropriation: General Administration

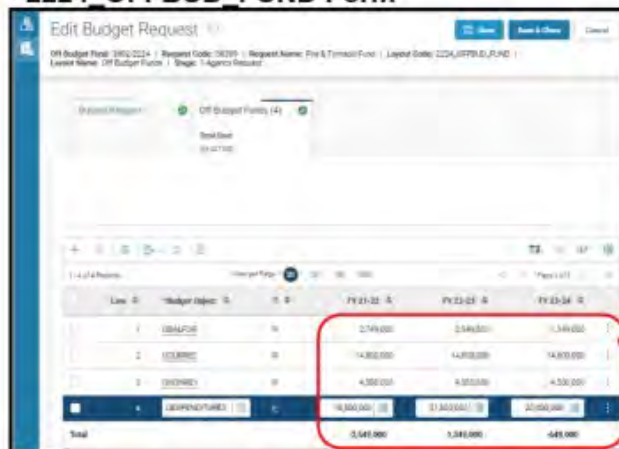
**I. FUND SOURCE DATA**  
Fund Name: Fire & Tornado Fund  
SAARS Fund Code: 3802  
Legal Authority Citation: KRS 222.222  
Restricted Uses (Travel): Yes

**II. OFF BUDGET FUNDS DESCRIPTION**  
This fund is used to help with fire and tornado disasters.

**III. OFF BUDGET FUNDS BUDGETS SUMMARY**

	Actual FY 2019-20	Actual FY 2020-21	Budgets FY 2021-22	Requested FY 2022-23	Requested FY 2023-24
<b>(A) REVENUES:</b>					
Balance Forward (Off Budget)	1,119,387	1,806,205	2,749,000	3,648,000	1,348,000
Current Receipts (Off Budget)	21,755,513	14,753,967	14,600,000	14,600,000	14,600,000
Non-Revenue Receipts (Off Budget)	(2,940,470)	4,447,438	4,500,000	4,500,000	4,500,000
<b>Total Revenues</b>	<b>18,934,430</b>	<b>21,127,610</b>	<b>22,849,000</b>	<b>22,848,000</b>	<b>20,448,000</b>
<b>(B) EXPENDITURES:</b>					
Expenditures (Off Budget)	15,096,196	18,378,831	18,505,000	21,905,000	20,000,000
<b>Total Expenditures</b>	<b>15,096,196</b>	<b>18,378,831</b>	<b>18,505,000</b>	<b>21,905,000</b>	<b>20,000,000</b>

### 2224\_OFFBUD\_FUND Form



Historical  
Data

Form  
Data

Numerical  
Budget Data

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

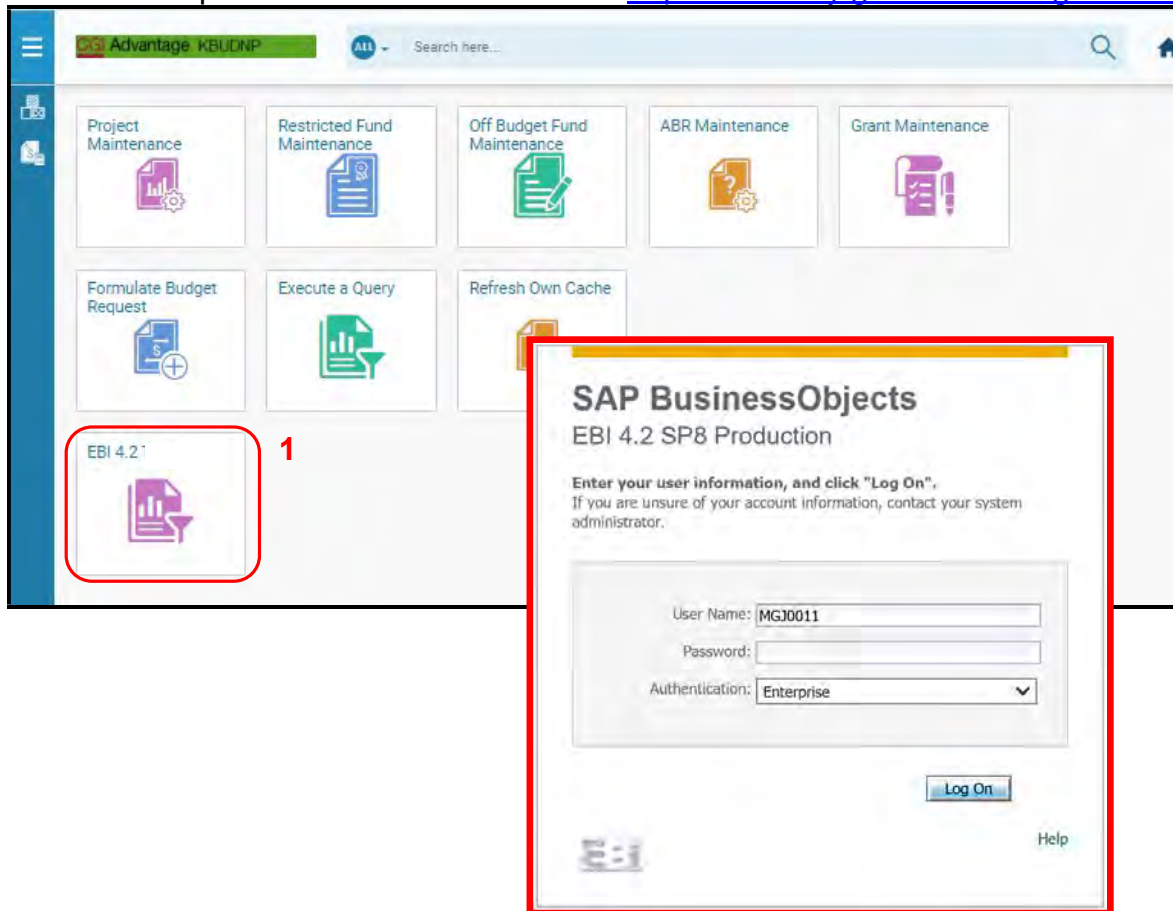
### **Required Off Budget Fund Report**

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

### **Supportive ABR Report**

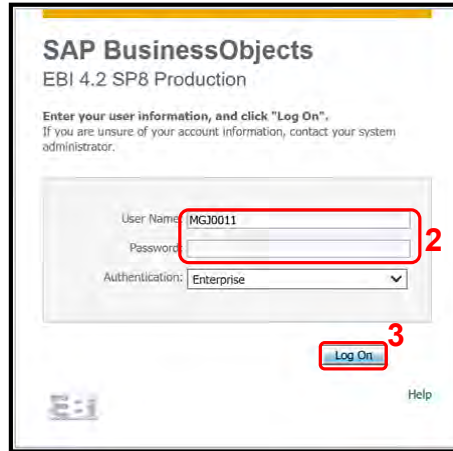
(NONE)

- There are two ways to access the login webpage to EBI 4.2 which contains KBUD reports:
  1. Either click on the EBI 4.2 tile located on the KBUD Home page to access the webpage, or open your web browser and enter the direct link to EBI 4.2 and paste it into the URL textbox: <https://ebi42.ky.gov/BOE/BI/logonNoSso.jsp>

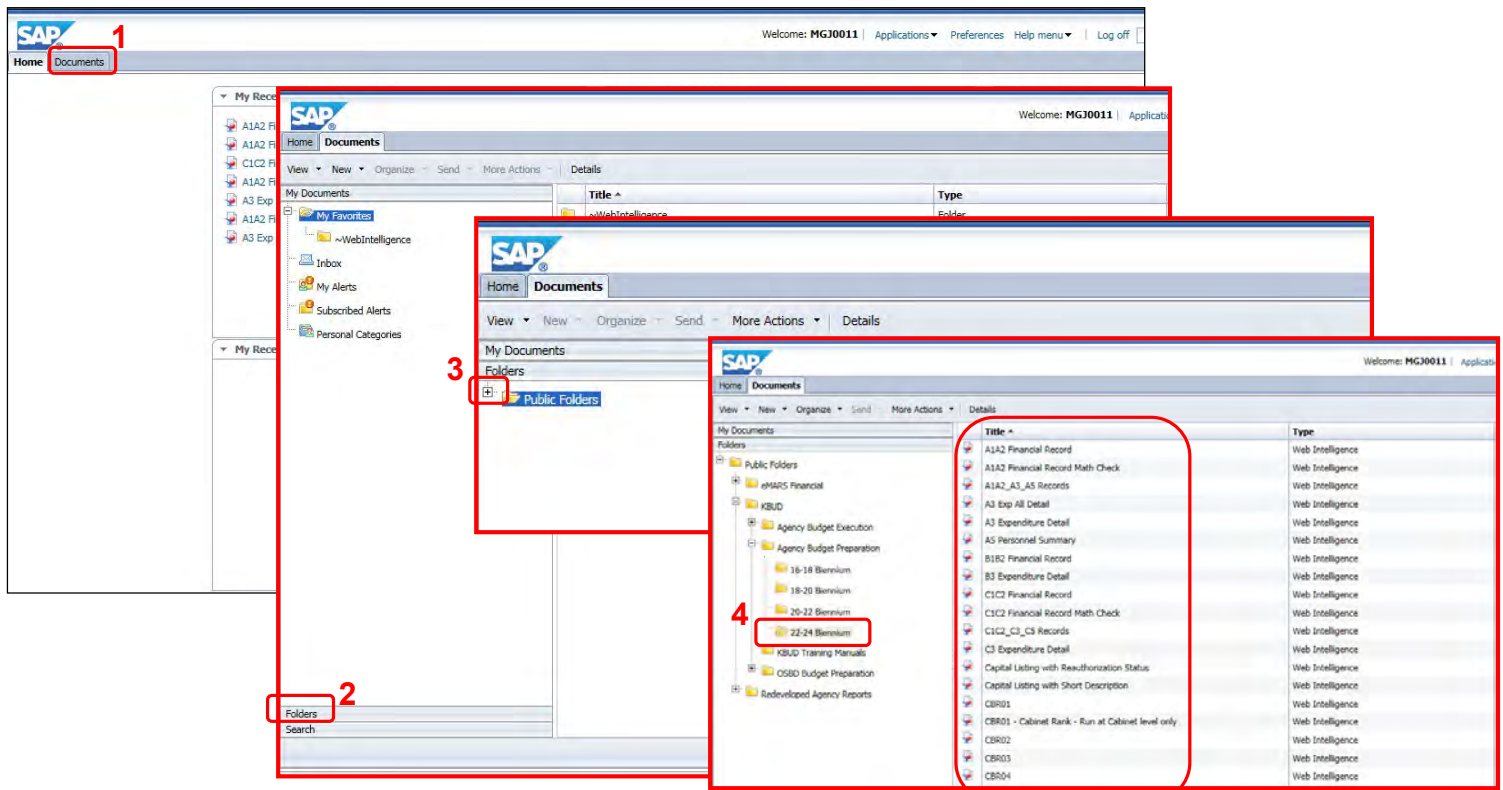


The image shows two overlapping screenshots. The background screenshot is the KBUD Home page, titled 'Advantage KBUDNP'. It features a search bar and several tiles for different functions: Project Maintenance, Restricted Fund Maintenance, Off Budget Fund Maintenance, ABR Maintenance, Grant Maintenance, Formulate Budget Request, Execute a Query, and Refresh Own Cache. A red box highlights the 'EBI 4.2' tile, which is labeled with a red '1'. The foreground screenshot is the EBI 4.2 SP8 Production login page. It has a title bar and instructions: 'Enter your user information, and click "Log On". If you are unsure of your account information, contact your system administrator.' Below this are input fields for 'User Name' (containing 'MGJ0011'), 'Password', and 'Authentication' (a dropdown menu set to 'Enterprise'). A 'Log On' button is at the bottom right, and a 'Help' link is at the bottom right.




2. Enter your eMARS User ID in the User Name textbox and your password
3. Click on the Log On button

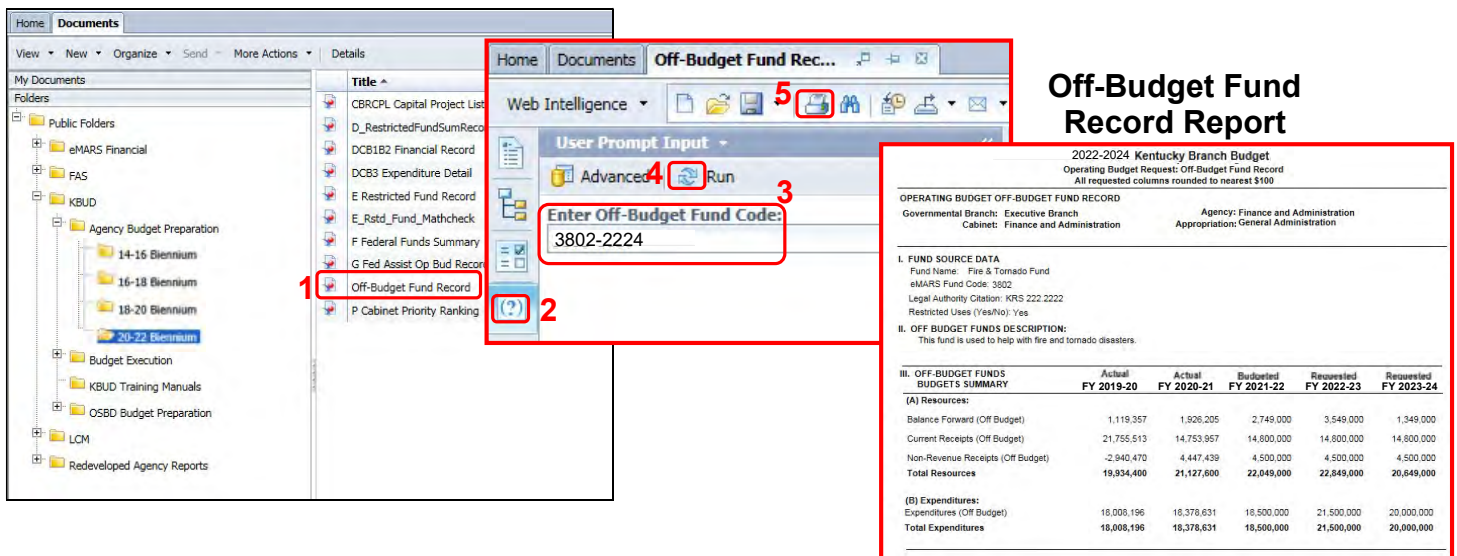


- The Home tab is the entry point into the EBI application. Once in the application, navigate to the KBUD 2224 Agency Budget Preparation folders which contain all the reports necessary for your budget submission.
  1. Click the Documents tab
  2. Click on the Folders bar at the bottom of the page to access the Public Folders
  3. Expand all the Public Folders
  4. Open the 22-24 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 3802-2224. You will need to repeat this process for each Off Budget Fund.

1. Double click on the Off-Budget Fund 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 3802-2224
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



**Off-Budget Fund Record Report**

2022-2024 Kentucky Branch Budget  
Operating Budget Request: Off-Budget Fund Record  
All requested columns rounded to nearest \$100

OPERATING BUDGET OFF-BUDGET FUND RECORD  
Governmental Branch: Executive Branch  
Cabinet: Finance and Administration  
Agency: Finance and Administration  
Appropriation: General Administration

I. FUND SOURCE DATA  
Fund Name: Fire & Tornado Fund  
eMARS Fund Code: 3802  
Legal Authority Citation: KRS 222.2222  
Restricted Uses (Yes/No): Yes

II. OFF BUDGET FUNDS DESCRIPTION:  
This fund is used to help with fire and tornado disasters.

III. OFF-BUDGET FUNDS BUDGETS SUMMARY

	Actual FY 2019-20	Actual FY 2020-21	Estimated FY 2021-22	Revised FY 2022-23	Revised FY 2023-24
<b>(A) Resources:</b>					
Balance Forward (Off Budget)	1,119,357	1,505,205	2,749,000	3,549,000	1,349,000
Current Receipts (Off Budget)	21,755,513	14,753,957	14,800,000	14,800,000	14,800,000
Non-Revenue Receipts (Off Budget)	-2,940,470	4,447,439	4,500,000	4,500,000	4,500,000
<b>Total Resources</b>	<b>19,934,400</b>	<b>21,127,600</b>	<b>22,049,000</b>	<b>22,849,000</b>	<b>20,649,000</b>
<b>(B) Expenditures:</b>					
Expenditures (Off Budget)	18,000,196	16,378,631	18,500,000	21,500,000	20,000,000
<b>Total Expenditures</b>	<b>18,000,196</b>	<b>16,378,631</b>	<b>18,500,000</b>	<b>21,500,000</b>	<b>20,000,000</b>

- 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.

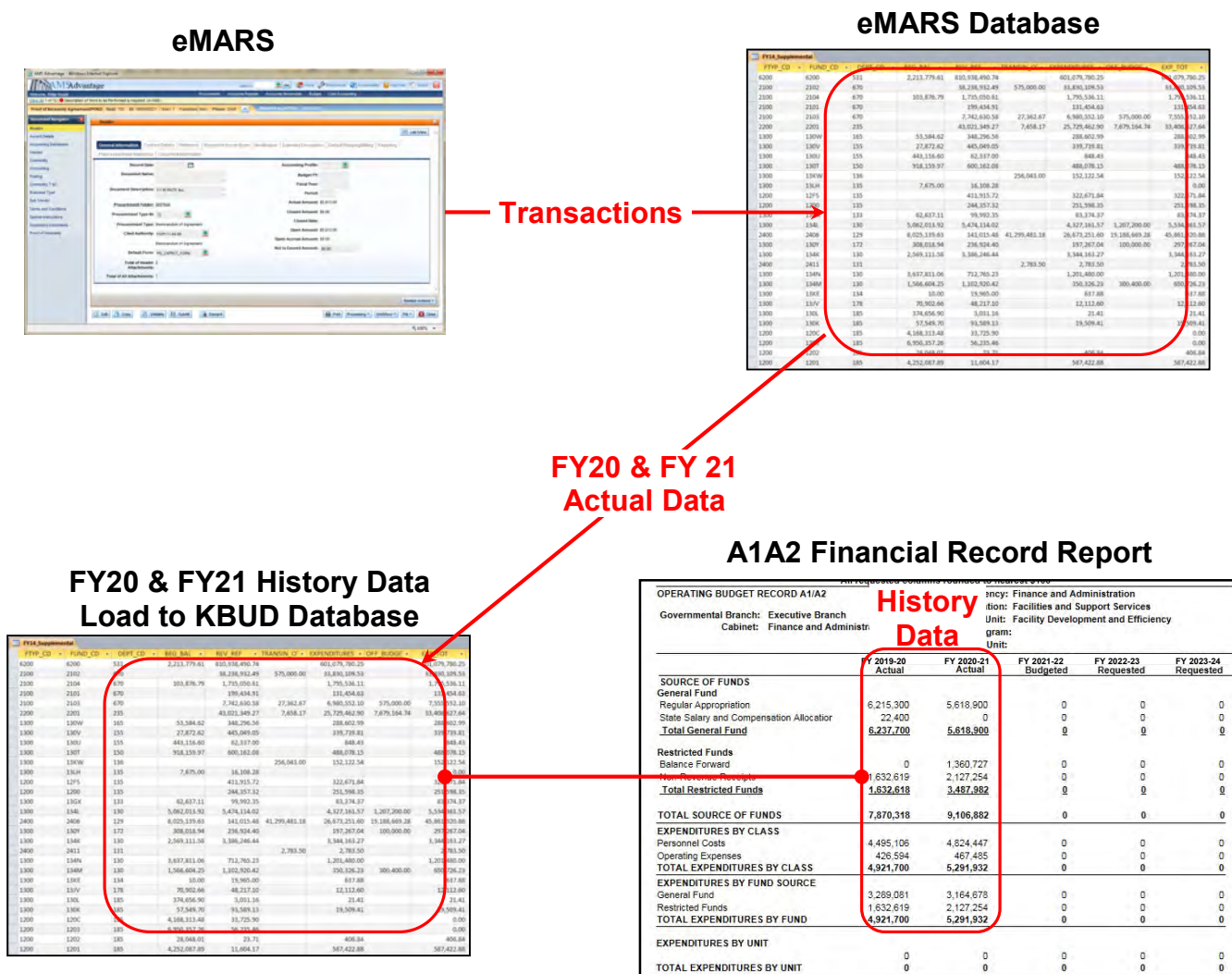




## Section 8 History Changes

### Section 8.1 History Change Overview

The historical data reflected in 2022-2024 Baseline Reports include the FY 2019-20 and FY 2020-21 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 FY23 and FY24. 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 General Fund allotment is used by multiple programs, \_PG's, and the General Fund source of funds needs to be split among the applicable \_PG's. When this occurs, a source of funds 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 FY20 or FY21, 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

OPERATING BUDGET RECORD A1/A2			
Governmental Branch: Executive Branch		Agency: Finance and Administration	
Cabinet: Finance and Administration		Appropriation: Facilities and Support Services	
Program/Service Unit: Commissioner's Office		Sub Program: Commissioner's Office	
Posting Unit:			
	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Budgeted
<b>SOURCE OF FUNDS</b>			
Restricted Funds			
Balance Forward	0	0	0
Non-Revenue Receipts	515,475	678,501	0
<b>Total Restricted Funds</b>	<b>515,475</b>	<b>678,501</b>	<b>0</b>
<b>TOTAL SOURCE OF FUNDS</b>	<b>515,475</b>	<b>678,501</b>	<b>0</b>
<b>EXPENDITURES BY CLASS</b>			
Personnel Costs	418,642	472,913	0
Operating Expenses	96,907	205,454	0
<b>TOTAL EXPENDITURES BY CLASS</b>	<b>515,550</b>	<b>678,367</b>	<b>0</b>
<b>EXPENDITURES BY FUND SOURCE</b>			
General Fund	75	-134	0
Restricted Funds	515,475	678,501	0
<b>TOTAL EXPENDITURES BY FUND</b>	<b>515,550</b>	<b>678,367</b>	<b>0</b>
<b>EXPENDITURES BY UNIT</b>			
	0	0	0
<b>TOTAL EXPENDITURES BY UNIT</b>	<b>0</b>	<b>0</b>	<b>0</b>

### After History Change

OPERATING BUDGET RECORD A1/A2					
Governmental Branch: Executive Branch		Agency: Finance and Administration		Appropriation: Facilities and Support Services	
Cabinet: Finance and Administration		Program/Service Unit: Commissioner's Office		Sub Program: Commissioner's Office	
Posting Unit:					
	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Budgeted	FY 2022-23 Requested	FY 2023-24 Requested
<b>SOURCE OF FUNDS</b>					
General Fund	75	-134	0	0	0
Regular Appropriation	75	-134	0	0	0
<b>Total General Fund</b>	<b>75</b>	<b>-134</b>	<b>0</b>	<b>0</b>	<b>0</b>
Restricted Funds					
Balance Forward	0	0	0	0	0
Non-Revenue Receipts	515,475	678,501	0	0	0
<b>Total Restricted Funds</b>	<b>515,475</b>	<b>678,501</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL SOURCE OF FUNDS</b>	<b>590</b>	<b>678,367</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>EXPENDITURES BY CLASS</b>					
Personnel Costs	418,642	472,913	0	0	0
Operating Expenses	96,907	205,454	0	0	0
<b>TOTAL EXPENDITURES BY CLASS</b>	<b>515,550</b>	<b>678,367</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>EXPENDITURES BY FUND SOURCE</b>					
General Fund	75	-134	0	0	0
Restricted Funds	515,475	678,501	0	0	0
<b>TOTAL EXPENDITURES BY FUND</b>	<b>515,550</b>	<b>678,367</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>EXPENDITURES BY UNIT</b>					
	0	0	0	0	0
<b>TOTAL EXPENDITURES BY UNIT</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

- 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:
  - The need to move General Fund (Regular Appropriation) amounts because the budget request program does not correspond to the allotment structure in eMARS.
  - 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.
  - 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.
  - The need to make a change because of a re-organization has occurred.



### **Section 8.1.1      Process Overview**

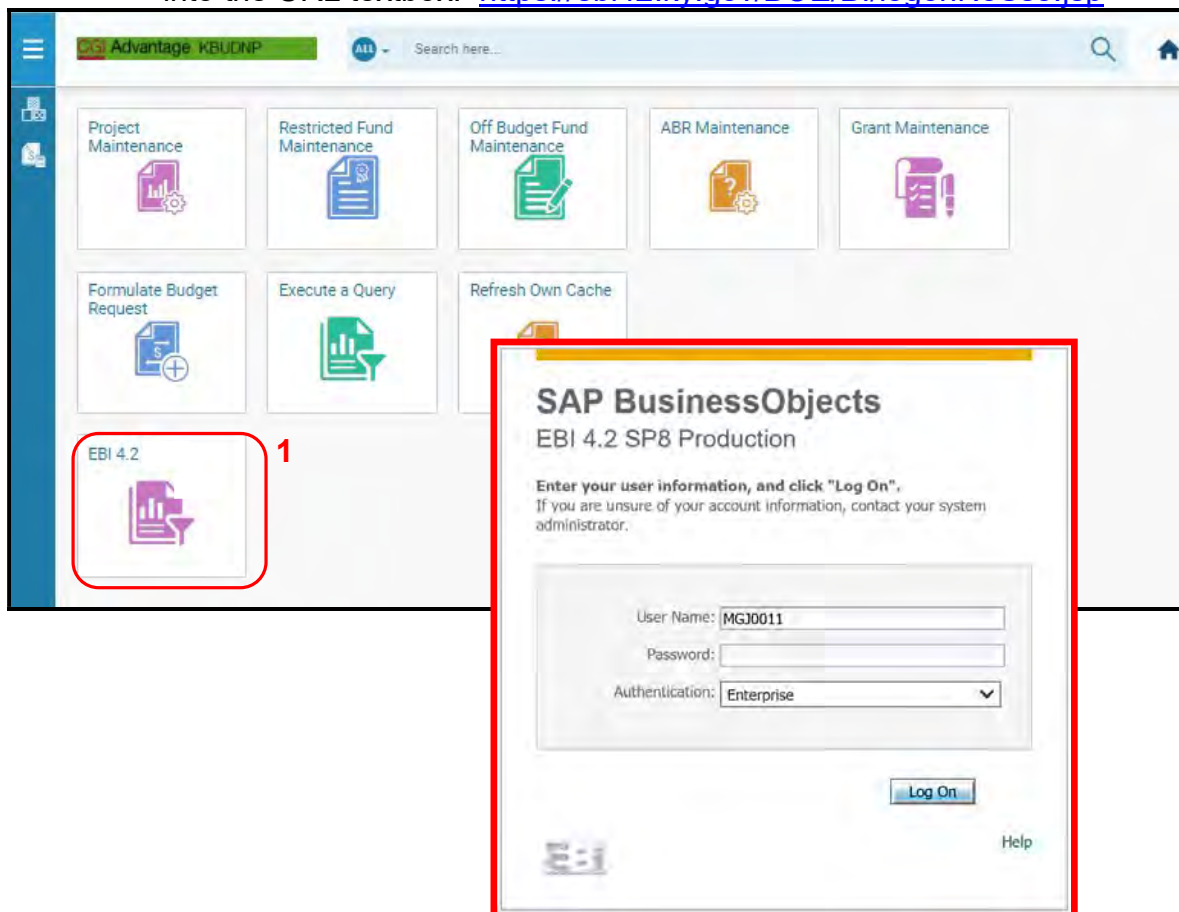
The following is a summarized description of the steps involved in the process to necessary to make Historical changes:

- Login to KBUD Reports (EBI) and navigate to the 22-24 Biennium folder to run the A1A2 Financial Record Report for each Program at the \_PG or \_SP 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 2224 Historical Change Request with the proper adjustments

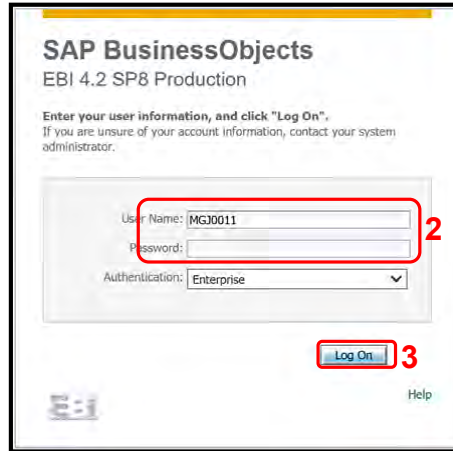
### Section 8.2 Login to KBUD Reports (EBI) and Run Baseline Reports

In this section, we will login to SAP's Enterprise Business Intelligence Version 4.2 (EBI 4.2) and navigate to the 22-24 Biennium folder to access the necessary baseline budget request reports to review the FY20 and FY21 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 4.2 which contains KBUD reports:
    1. Either click on the EBI 4.2 tile located on the KBUD Home page to access the webpage, or open your web browser and enter the direct link to EBI 4.2 and paste it into the URL textbox: <https://ebi42.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



**SAP BusinessObjects**  
EBI 4.2 SP8 Production

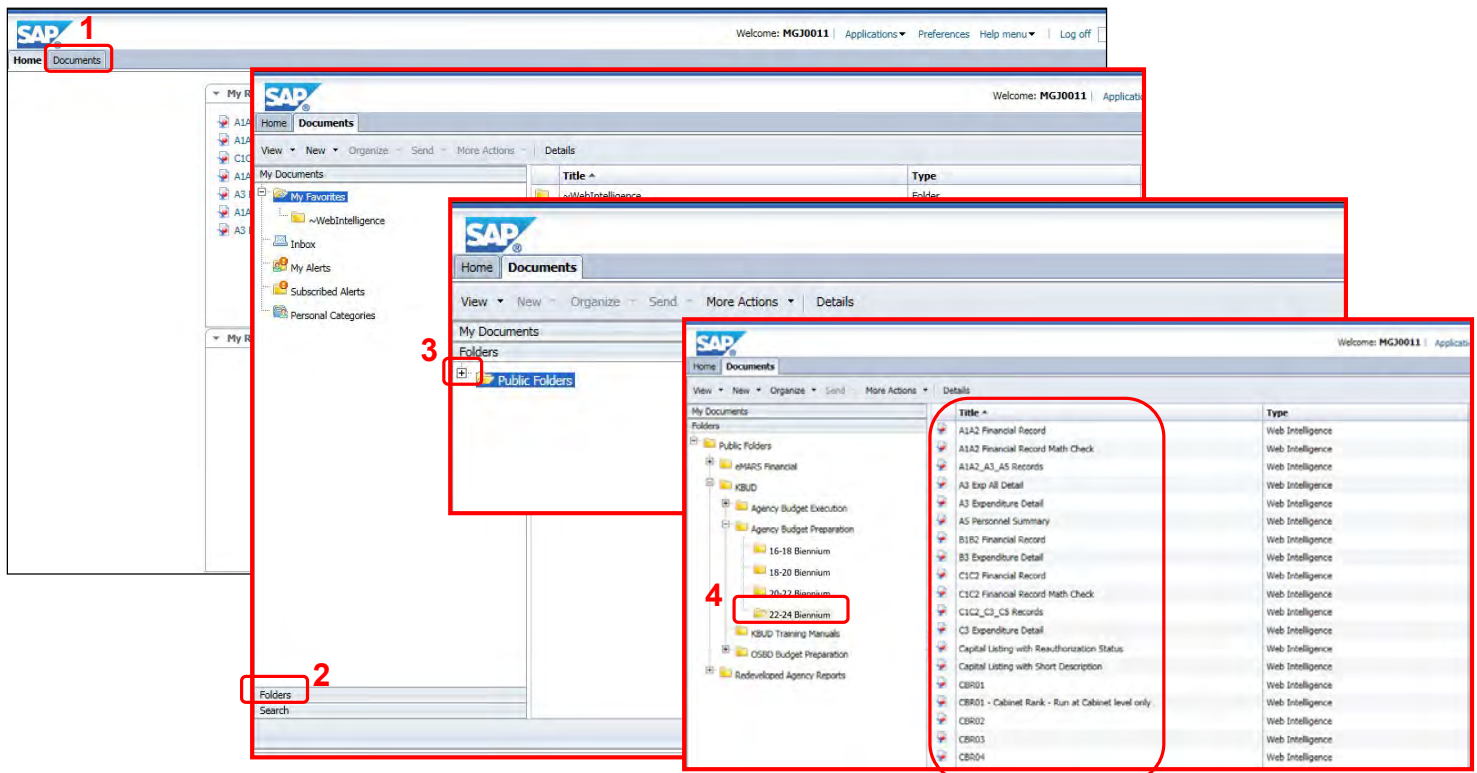
Enter your user information, and click "Log On".  
If you are unsure of your account information, contact your system administrator.

User Name:  2  
Password:   
Authentication: Enterprise

3

Help

- The Home tab is the entry point into the EBI application. Once in the application, navigate to the KBUD 2224 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 22-24 Biennium folder under the Agency Budget Preparation folder. The available reports will appear on the right side of the web page





The screenshot shows the SAP BusinessObjects EBI 4.2 SP8 Production application interface. The interface is divided into several sections:

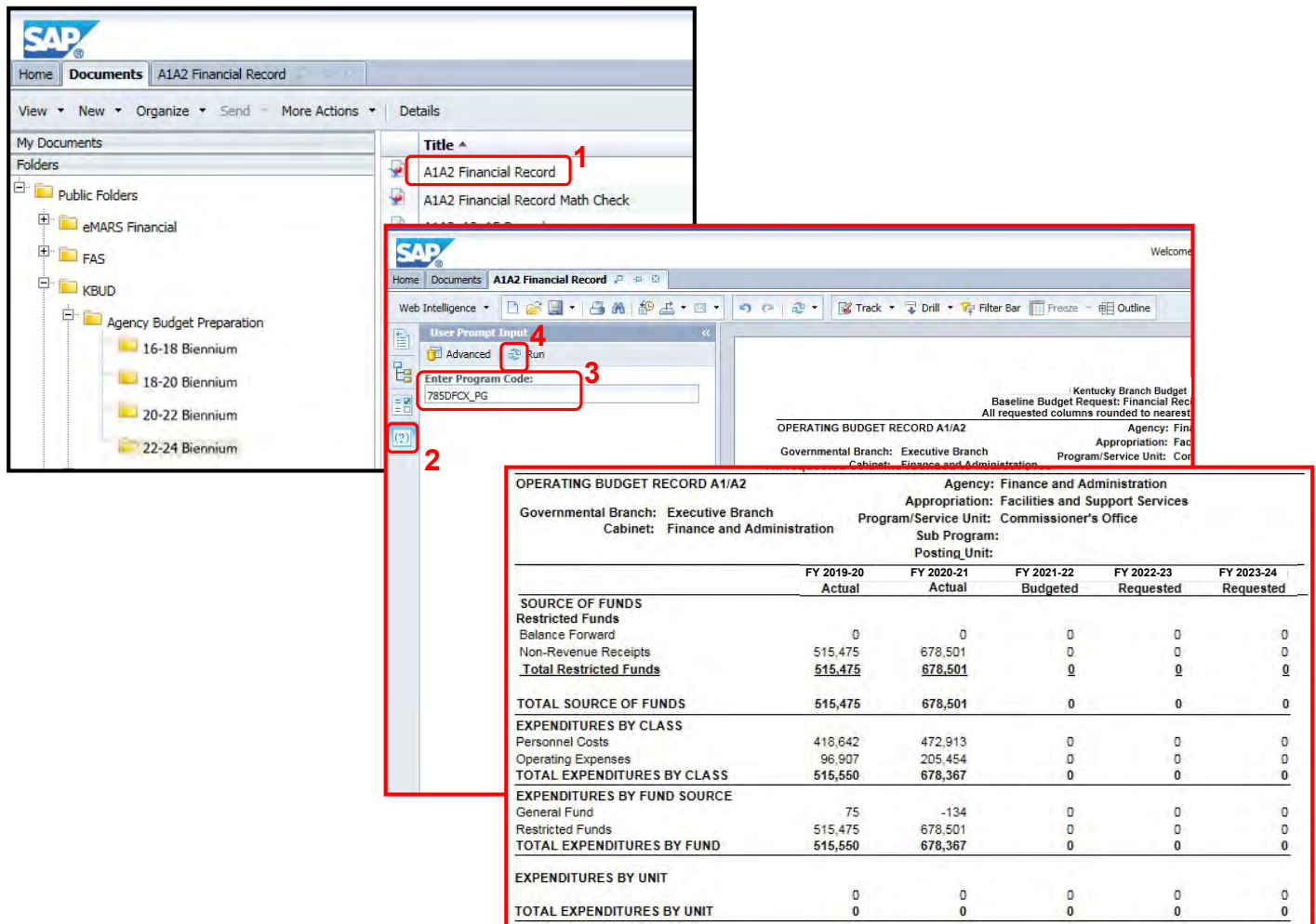
- Top Bar:** Displays the SAP logo, the user name "MGJ0011", and navigation links for Applications, Preferences, Help menu, and Log off.
- Left Navigation Panel:** Contains a "My Documents" section with links to Home, Documents, My Documents, My Favorites, Inbox, My Alerts, Subscribed Alerts, and Personal Categories. A "Folders" section is also present at the bottom.
- Main Content Area:** Displays a list of documents and folders. The "Documents" tab is selected, showing a list of documents with columns for Title and Type. The "Folders" bar at the bottom shows a tree structure of folders, including Public Folders, eMARS Financial, KBUD, Agency Budget Execution, Agency Budget Preparation, 16-18 Biennium, 18-20 Biennium, 20-22 Biennium, 22-24 Biennium, KBUD Training Manuals, OSBD Budget Preparation, and Redeveloped Agency Reports.
- Right Content Area:** Displays a list of reports under the "22-24 Biennium" folder, including A1A2 Financial Record, A1A2 Financial Record Math Check, A1A2\_A1\_A5 Records, A3 Exp All Detail, A3 Expenditure Detail, A5 Personnel Summary, B1B2 Financial Record, B3 Expenditure Detail, C1C2 Financial Record, C1C2 Financial Record Math Check, C1C2\_C1\_C3 Records, C3 Expenditure Detail, Capital Listing with Reauthorization Status, Capital Listing with Short Description, CBR01, CBR01 - Cabinet Rank - Run at Cabinet level only, CBR02, CBR03, and CBR04.

Red boxes and numbers indicate the navigation steps:

1. Click the Documents tab (top left)
2. Click on the Folders bar at the bottom of the page to access the Public Folders (bottom left)
3. Expand all the Public Folders (middle left)
4. Open the 22-24 Biennium folder under the Agency Budget Preparation folder. The available reports will appear on the right side of the web page (middle right)

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



The screenshot shows the SAP A1A2 Financial Record report interface. The left pane displays the 'My Documents' tree with folders for 'Public Folders', 'eMARS Financial', 'FAS', 'KBUD', and 'Agency Budget Preparation'. The main pane shows the 'A1A2 Financial Record' report. The 'User Prompt Input' dialog is open, showing the 'Enter Program Code' field with the value '785DFCX\_PG'. The 'Run' button is highlighted. The report output is displayed below the dialog.

**OPERATING BUDGET RECORD A1/A2**

Governmental Branch: Executive Branch  
Cabinet: Finance and Administration

Agency: Finance and Administration  
Appropriation: Facilities and Support Services  
Program/Service Unit: Commissioner's Office  
Sub Program:  
Posting Unit:

	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Budgeted	FY 2022-23 Requested	FY 2023-24 Requested
<b>SOURCE OF FUNDS</b>					
Restricted Funds					
Balance Forward	0	0	0	0	0
Non-Revenue Receipts	515,475	678,501	0	0	0
<b>Total Restricted Funds</b>	<b>515,475</b>	<b>678,501</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL SOURCE OF FUNDS</b>	<b>515,475</b>	<b>678,501</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>EXPENDITURES BY CLASS</b>					
Personnel Costs	418,642	472,913	0	0	0
Operating Expenses	96,907	205,454	0	0	0
<b>TOTAL EXPENDITURES BY CLASS</b>	<b>515,550</b>	<b>678,367</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>EXPENDITURES BY FUND SOURCE</b>					
General Fund	75	-134	0	0	0
Restricted Funds	515,475	678,501	0	0	0
<b>TOTAL EXPENDITURES BY FUND</b>	<b>515,550</b>	<b>678,367</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>EXPENDITURES BY UNIT</b>					
<b>TOTAL EXPENDITURES BY UNIT</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>



- 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.

### 785DFCX\_PG

OPERATING BUDGET RECORD A1/A2			Agency: F
Governmental Branch: Executive Branch		Appropriation: F	
Cabinet: Finance and Administration		Program/Service Unit: C	
		Sub Program:	
		Posting Unit:	
	FY 2019-20 Actual	FY 2020-21 Actual	
<b>SOURCE OF FUNDS</b>			
Restricted Funds			
Balance Forward	0	0	
Non-Revenue Receipts	515,475	678,501	
<b>Total Restricted Funds</b>	<b>515,475</b>	<b>678,501</b>	
<b>TOTAL SOURCE OF FUNDS</b>	<b>515,475</b>	<b>678,501</b>	
<b>EXPENDITURES BY CLASS</b>			
Personnel Costs	418,642	472,913	
Operating Expenses	96,907	205,454	
<b>TOTAL EXPENDITURES BY CLASS</b>	<b>515,550</b>	<b>678,367</b>	
<b>EXPENDITURES BY FUND SOURCE</b>			
General Fund	75	-134	
Restricted Funds	515,475	678,501	
<b>TOTAL EXPENDITURES BY FUND</b>	<b>515,550</b>	<b>678,367</b>	
<b>EXPENDITURES BY UNIT</b>			

### 785DFOX\_PG

OPERATING BUDGET RECORD A1/A2			Agency: F
Governmental Branch: Executive Branch		Appropriation: F	
Cabinet: Finance and Administration		Program/Service Unit:	
		Sub Program:	
		Posting Unit:	
	FY 2019-20 Actual	FY 2020-21 Actual	
<b>SOURCE OF FUNDS</b>			
Restricted Funds	0	0	
Balance Forward	0	0	
Non-Revenue Receipts	0	0	
<b>TOTAL SOURCE OF FUNDS</b>	<b>0</b>	<b>0</b>	
<b>EXPENDITURES BY CLASS</b>			
Personnel Costs	1,037,485	1,204,068	
Operating Expenses	59,118	69,067	
<b>TOTAL EXPENDITURES BY CLASS</b>	<b>1,096,603</b>	<b>1,273,135</b>	
<b>EXPENDITURES BY FUND SOURCE</b>			
General Fund	1,096,603	1,273,135	
<b>TOTAL EXPENDITURES BY FUND</b>	<b>1,096,603</b>	<b>1,273,135</b>	
<b>EXPENDITURES BY UNIT</b>			
Personnel Costs	0	0	
Operating Expenses	0	0	
<b>TOTAL EXPENDITURES BY UNIT</b>	<b>0</b>	<b>0</b>	

### 785DFRX\_PG

OPERATING BUDGET RECORD A1/A2			Agency: F
Governmental Branch: Executive Branch		Appropriation: F	
Cabinet: Finance and Administration		Program/Service Unit: B	
		Sub Program:	
		Posting Unit:	
	FY 2019-20 Actual	FY 2020-21 Actual	
<b>SOURCE OF FUNDS</b>			
Restricted Funds			
Balance Forward	14,586,406	14,263,007	
Current Receipts	36,978,463	35,418,557	
Non-Revenue Receipts	-2,259,067	-2,059,432	
Fund Transfers	-2,000,000	0	
<b>Total Restricted Funds</b>	<b>47,305,802</b>	<b>47,622,132</b>	
<b>TOTAL SOURCE OF FUNDS</b>	<b>47,305,802</b>	<b>47,622,132</b>	
<b>EXPENDITURES BY CLASS</b>			
Personnel Costs	14,326,357	14,785,696	
Operating Expenses	5,634,949	14,442,260	
Grants/Loans/Benefits	0	-254	
Debt Service	984,000	274,000	
Capital Outlay	2,097,489	5,826,304	
Construction	0	10,128	
<b>TOTAL EXPENDITURES BY CLASS</b>	<b>33,042,795</b>	<b>35,338,134</b>	
<b>EXPENDITURES BY FUND SOURCE</b>			
General Fund	1,851,941	1,180,457	
Restricted Funds	31,190,854	34,157,677	
<b>TOTAL EXPENDITURES BY FUND</b>	<b>33,042,795</b>	<b>35,338,134</b>	

### 785DFDX\_PG

OPERATING BUDGET RECORD A1/A2			Agency: F
Governmental Branch: Executive Branch		Appropriation: F	
Cabinet: Finance and Administration		Program/Service Unit: F	
		Sub Program:	
		Posting Unit:	
	FY 2019-20 Actual	FY 2020-21 Actual	
<b>SOURCE OF FUNDS</b>			
General Fund			
Regular Appropriation	6,215,300	5,618,900	
State Salary and Compensation Allocation	22,400	0	
<b>Total General Fund</b>	<b>6,237,700</b>	<b>5,618,900</b>	
Restricted Funds			
Balance Forward	0	1,360,727	
Non-Revenue Receipts	1,632,619	2,127,254	
<b>Total Restricted Funds</b>	<b>1,632,619</b>	<b>3,487,982</b>	
<b>TOTAL SOURCE OF FUNDS</b>	<b>7,870,318</b>	<b>9,106,882</b>	
<b>EXPENDITURES BY CLASS</b>			
Personnel Costs	4,495,106	4,824,447	
Operating Expenses	426,594	467,485	
<b>TOTAL EXPENDITURES BY CLASS</b>	<b>4,921,700</b>	<b>5,291,932</b>	
<b>EXPENDITURES BY FUND SOURCE</b>			
General Fund	3,289,081	3,164,678	
Restricted Funds	1,632,619	2,127,254	
<b>TOTAL EXPENDITURES BY FUND</b>	<b>4,921,700</b>	<b>5,291,932</b>	



## History Changes

Once you have contacted your agency's OSBD analyst and it is confirmed the historical change is required, you should fill out the Excel spreadsheet template named 2224 Historical Change Request to record the proper adjustments. Based on our previous reports, the correct adjustments are shown below (NOTE: The Net Change Amt should always need to equal zero).

### 2224 Historical Change Request

	A	B	C	D	E	F	G	H	I	J	K	L	M
1	<b>2022-2024 KBUD History Change Request Form</b>												<b>Net Change Amt</b>
2	<b>A2/A3 Sources &amp; Expenditures by Fund</b>												<b>0.00</b>
3	<b>From</b>						<b>To</b>						
4		<b>Program</b>						<b>Program</b>					
5	<b>Dept</b>	<b>Code</b>	<b>Fund</b>	<b>Object</b>	<b>FY 19-20</b>	<b>FY 20-21</b>	<b>Dept</b>	<b>Code</b>	<b>Fund</b>	<b>Object</b>	<b>FY 19-20</b>	<b>FY 20-21</b>	
6	785	785A	0100	REGAPP	-74.70	134.43	785	785DFCX	0100	REGAPP	74.70	-134.43	
7	785	785A	0100	REGAPP	-1,096,603.06	1,273,134.83	785	785DFRX	0100	REGAPP	1,096,603.06	-1,273,134.83	
8	785	785A	0100	REGAPP	-1,851,941.00	1,180,457.48	785	785DFOX	0100	REGAPP	1,851,941.00	-1,180,457.48	
9													
10													
11													

- You will need to apply the following criteria to all of the 2224 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:
    - The program code should be the function code from the KBUD program table (i.e. AA00) when making changes to expenditures and restricted and federal fund revenues with the exception of beginning balances
    - The program code should be the "\_PG" or "\_SP" when making changes to beginning balances.
    - The fund Code on the A Forms is the Fund Type code (i.e. 0100, 1200, 1300, 6350, etc.).
  2. Object codes:
    - For A1/A2 budget form changes, it can be any of the objects found on the A1/A2 budget form (i.e. REGAPP, BALFOR, CURREC, etc.)
    - For A3 budget form changes, it can be any of the individual expenditure codes on the A3 form (i.e. E111, E169, E254, etc.)
    - For E Restricted Funds Form changes, it can be any of the objects found on the summary and expenditures portion of the E Form (i.e. EBALFOR, ECUREXS, etc.)
    - For E Restricted Receipts Form changes, it can be 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 19-20 and the second is for FY 20-21. 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 a minus \$10,000 is moved "From" an Object in AA00, that same plus amount must be moved to somewhere in the "To" section. For each individual entry on the form,



## History Changes

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 FY20 and FY21 Source of Funds and Expenditures by Fund should be balanced in the Baseline Reports (see the Before and After Historical Change Reports below).

	A	B	C	D	E	F	G	H	I	J	K	L	M
1	<b>2022-2024 KBUD History Change Request Form</b>												<b>Net Change Amt</b>
2	<b>A2/A3 Sources &amp; Expenditures by Fund</b>												<b>0.00</b>
3	<b>From</b>						<b>To</b>						
4	<b>Dept</b>	<b>Program Code</b>	<b>Fund</b>	<b>Object</b>	<b>FY 19-20</b>	<b>FY 20-21</b>	<b>Dept</b>	<b>Program Code</b>	<b>Fund</b>	<b>Object</b>	<b>FY 19-20</b>	<b>FY 20-21</b>	
6	785	785A	0100	REGAPP	-74.70	134.43	785	785DFCX	0100	REGAPP	74.70	-134.43	
7	785	785A	0100	REGAPP	-1,096,603.06	1,273,134.83	785	785DFRX	0100	REGAPP	1,096,603.06	-1,273,134.83	
8	785	785A	0100	REGAPP	-1,851,941.00	1,180,457.48	785	785DFOX	0100	REGAPP	1,851,941.00	-1,180,457.48	
9													
10													
11													

### Before Historical Change

OPERATING BUDGET RECORD A1/A2		Agency: F
Governmental Branch: Executive Branch	Appropriation: F	
Cabinet: Finance and Administration	Program/Service Unit: C	
	Sub Program:	
	Posting Unit:	
	FY 2019-20 Actual	FY 2020-21 Actual
SOURCE OF FUNDS		
Restricted Funds		
Balance Forward	0	0
Non-Revenue Receipts	515,475	678,501
<b>Total Restricted Funds</b>	<b>515,475</b>	<b>678,501</b>
<b>TOTAL SOURCE OF FUNDS</b>	<b>515,475</b>	<b>678,501</b>
EXPENDITURES BY CLASS		
Personnel Costs	418,642	472,913
Operating Expenses	96,907	205,454
<b>TOTAL EXPENDITURES BY CLASS</b>	<b>515,550</b>	<b>678,367</b>
EXPENDITURES BY FUND SOURCE		
General Fund	75	-134
Restricted Funds	515,475	678,501
<b>TOTAL EXPENDITURES BY FUND</b>	<b>515,550</b>	<b>678,367</b>
EXPENDITURES BY UNIT		

### After Historical Change

OPERATING BUDGET RECORD A1/A2		Agency: F
Governmental Branch: Executive Branch	Appropriation: F	
Cabinet: Finance and Administration	Program/Service Unit: C	
	Sub Program:	
	Posting Unit:	
	FY 2019-20 Actual	FY 2020-21 Actual
SOURCE OF FUNDS		
General Fund		
Regular Appropriation	75	-134
<b>Total General Fund</b>	<b>75</b>	<b>-134</b>
Restricted Funds		
Balance Forward	0	0
Non-Revenue Receipts	515,475	678,501
<b>Total Restricted Funds</b>	<b>515,475</b>	<b>678,501</b>
<b>TOTAL SOURCE OF FUNDS</b>	<b>515,550</b>	<b>678,367</b>
EXPENDITURES BY CLASS		
Personnel Costs	418,642	472,913
Operating Expenses	96,907	205,454
<b>TOTAL EXPENDITURES BY CLASS</b>	<b>515,550</b>	<b>678,367</b>
EXPENDITURES BY FUND SOURCE		
General Fund	75	-134
Restricted Funds	515,475	678,501
<b>TOTAL EXPENDITURES BY FUND</b>	<b>515,550</b>	<b>678,367</b>

### Before Historical Change

OPERATING BUDGET RECORD A1/A2		Agency: F
Governmental Branch: Executive Branch	Appropriation: F	
Cabinet: Finance and Administration	Program/Service Unit: C	
	Sub Program:	
	Posting Unit:	
	FY 2019-20 Actual	FY 2020-21 Actual
SOURCE OF FUNDS		
General Fund	0	0
Restricted Funds	0	0
<b>TOTAL SOURCE OF FUNDS</b>	<b>0</b>	<b>0</b>
EXPENDITURES BY CLASS		
Personnel Costs	1,037,485	1,204,068
Operating Expenses	59,118	69,067
<b>TOTAL EXPENDITURES BY CLASS</b>	<b>1,096,603</b>	<b>1,273,135</b>
EXPENDITURES BY FUND SOURCE		
General Fund	1,096,603	1,273,135
<b>TOTAL EXPENDITURES BY FUND</b>	<b>1,096,603</b>	<b>1,273,135</b>

### After Historical Change

OPERATING BUDGET RECORD A1/A2		Agency: F
Governmental Branch: Executive Branch	Appropriation: F	
Cabinet: Finance and Administration	Program/Service Unit: C	
	Sub Program:	
	Posting Unit:	
	FY 2019-20 Actual	FY 2020-21 Actual
SOURCE OF FUNDS		
General Fund		
Regular Appropriation	1,096,603	1,273,135
<b>Total General Fund</b>	<b>1,096,603</b>	<b>1,273,135</b>
<b>TOTAL SOURCE OF FUNDS</b>	<b>1,096,603</b>	<b>1,273,135</b>
EXPENDITURES BY CLASS		
Personnel Costs	1,037,485	1,204,068
Operating Expenses	59,118	69,067
<b>TOTAL EXPENDITURES BY CLASS</b>	<b>1,096,603</b>	<b>1,273,135</b>
EXPENDITURES BY FUND SOURCE		
General Fund	1,096,603	1,273,135
<b>TOTAL EXPENDITURES BY FUND</b>	<b>1,096,603</b>	<b>1,273,135</b>



## Before Historical Change

OPERATING BUDGET RECORD A1/A2			Agency: Finance and Administration
Governmental Branch:	Executive Branch	Program/Service Unit:	Finance and Administration
Cabinet:	Finance and Administration	Sub Program:	Finance and Administration
		Posting Unit:	Finance and Administration
	FY 2019-20 Actual	FY 2020-21 Actual	
<b>SOURCE OF FUNDS</b>			
Restricted Funds			
Balance Forward	14,586,406	14,263,007	
Current Receipts	36,978,463	35,418,557	
Non-Revenue Receipts	-2,259,067	-2,059,432	
Fund Transfers	-2,000,000	0	
<b>Total Restricted Funds</b>	<b>47,305,802</b>	<b>47,622,132</b>	
<b>TOTAL SOURCE OF FUNDS</b>	<b>47,305,802</b>	<b>47,622,132</b>	
<b>EXPENDITURES BY CLASS</b>			
Personnel Costs	14,326,357	14,785,696	
Operating Expenses	15,634,949	14,442,260	
Grants/Loans/Benefits	0	-254	
Debt Service	984,000	274,000	
Capital Outlay	2,097,489	5,826,304	
Construction	0	10,128	
<b>TOTAL EXPENDITURES BY CLASS</b>	<b>33,042,795</b>	<b>35,338,134</b>	
<b>EXPENDITURES BY FUND SOURCE</b>			
General Fund	1,851,941	1,180,457	
Restricted Funds	31,190,854	34,157,677	
<b>TOTAL EXPENDITURES BY FUND</b>	<b>33,042,795</b>	<b>35,338,134</b>	

## After Historical Change

OPERATING BUDGET RECORD A1/A2			Agency: Finance and Administration
Governmental Branch:	Executive Branch	Program/Service Unit:	Finance and Administration
Cabinet:	Finance and Administration	Sub Program:	Finance and Administration
		Posting Unit:	Finance and Administration
	FY 2019-20 Actual	FY 2020-21 Actual	
<b>SOURCE OF FUNDS</b>			
General Fund			
Regular Appropriation	1,851,941	1,180,457	
<b>Total General Fund</b>	<b>1,851,941</b>	<b>1,180,457</b>	
Restricted Funds			
Balance Forward	14,586,406	14,263,007	
Current Receipts	36,978,463	35,418,557	
Non-Revenue Receipts	-2,261,077	-2,059,432	
Fund Transfers	-2,000,000	0	
<b>Total Restricted Funds</b>	<b>47,303,791</b>	<b>47,622,132</b>	
<b>TOTAL SOURCE OF FUNDS</b>	<b>49,155,732</b>	<b>48,802,590</b>	
<b>EXPENDITURES BY CLASS</b>			
Personnel Costs	14,326,357	14,785,696	
Operating Expenses	15,634,949	14,442,260	
Grants/Loans/Benefits	0	-254	
Debt Service	984,000	274,000	
Capital Outlay	2,097,489	5,826,304	
Construction	0	10,128	
<b>TOTAL EXPENDITURES BY CLASS</b>	<b>33,042,795</b>	<b>35,338,134</b>	
<b>EXPENDITURES BY FUND SOURCE</b>			
General Fund	1,851,941	1,180,457	
Restricted Funds	31,190,854	34,157,677	
<b>TOTAL EXPENDITURES BY FUND</b>	<b>33,042,795</b>	<b>35,338,134</b>	

## Before Historical Change

OPERATING BUDGET RECORD A1/A2			Agency: Finance and Administration
Governmental Branch:	Executive Branch	Program/Service Unit:	Finance and Administration
Cabinet:	Finance and Administration	Sub Program:	Finance and Administration
		Posting Unit:	Finance and Administration
	FY 2019-20 Actual	FY 2020-21 Actual	
<b>SOURCE OF FUNDS</b>			
General Fund			
Regular Appropriation	6,215,300	5,618,900	
State Salary and Compensation Allocation	22,400	0	
<b>Total General Fund</b>	<b>6,237,700</b>	<b>5,618,900</b>	
Restricted Funds			
Balance Forward	0	1,360,727	
Non-Revenue Receipts	1,632,619	2,127,254	
<b>Total Restricted Funds</b>	<b>1,632,619</b>	<b>3,487,982</b>	
<b>TOTAL SOURCE OF FUNDS</b>	<b>7,870,318</b>	<b>9,106,882</b>	
<b>EXPENDITURES BY CLASS</b>			
Personnel Costs	4,495,106	4,824,447	
Operating Expenses	426,594	467,485	
<b>TOTAL EXPENDITURES BY CLASS</b>	<b>4,921,700</b>	<b>5,291,932</b>	
<b>EXPENDITURES BY FUND SOURCE</b>			
General Fund	3,289,081	3,164,678	
Restricted Funds	1,632,619	2,127,254	
<b>TOTAL EXPENDITURES BY FUND</b>	<b>4,921,700</b>	<b>5,291,932</b>	

## After Historical Change

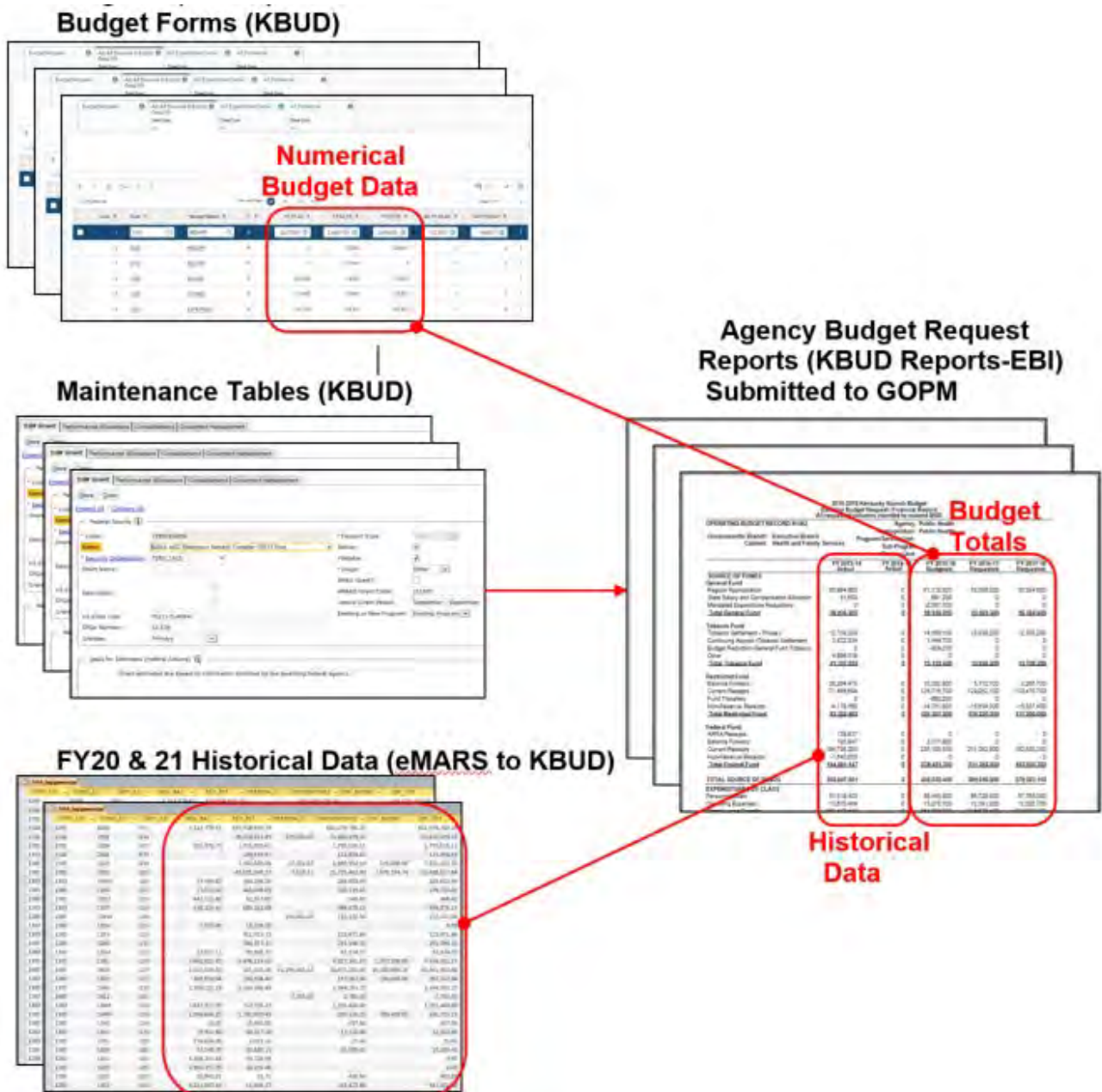
OPERATING BUDGET RECORD A1/A2			Agency: Finance and Administration
Governmental Branch:	Executive Branch	Program/Service Unit:	Finance and Administration
Cabinet:	Finance and Administration	Sub Program:	Finance and Administration
		Posting Unit:	Finance and Administration
	FY 2019-20 Actual	FY 2020-21 Actual	
<b>SOURCE OF FUNDS</b>			
General Fund			
Regular Appropriation	3,266,681	3,165,442	
State Salary and Compensation Allocation	22,400	0	
<b>Total General Fund</b>	<b>3,289,081</b>	<b>3,165,442</b>	
Restricted Funds			
Balance Forward	0	1,360,727	
Non-Revenue Receipts	1,632,619	2,127,254	
<b>Total Restricted Funds</b>	<b>1,632,619</b>	<b>3,487,982</b>	
<b>TOTAL SOURCE OF FUNDS</b>	<b>4,921,700</b>	<b>6,653,424</b>	
<b>EXPENDITURES BY CLASS</b>			
Personnel Costs	4,495,106	4,824,447	
Operating Expenses	426,594	467,485	
<b>TOTAL EXPENDITURES BY CLASS</b>	<b>4,921,700</b>	<b>5,291,932</b>	
<b>EXPENDITURES BY FUND SOURCE</b>			
General Fund	3,289,081	3,164,678	
Restricted Funds	1,632,619	2,127,254	
<b>TOTAL EXPENDITURES BY FUND</b>	<b>4,921,700</b>	<b>5,291,932</b>	

- 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 maintenance 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.



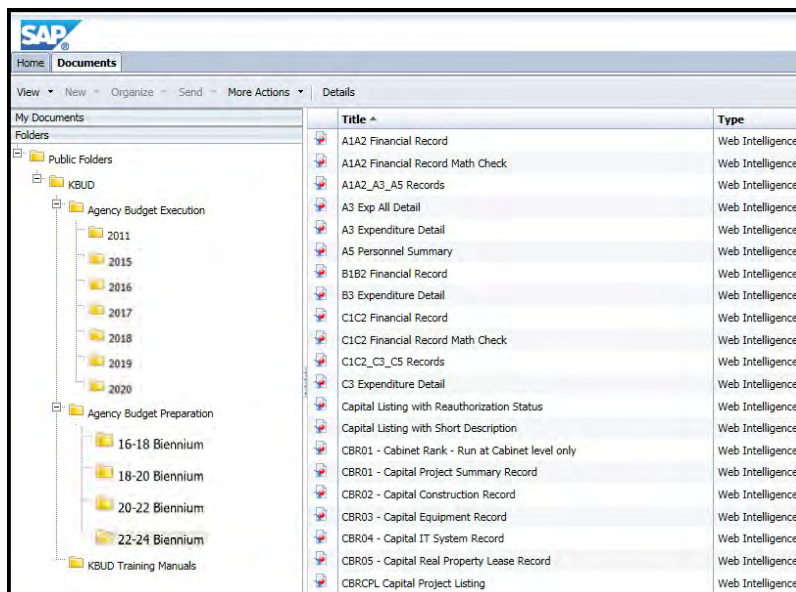


KBUD Reports are hosted in a Web-based application named Enterprise Business Intelligence (EBI) developed by the vendor SAP. KBUD uses EBI Version 4.2 as its platform. EBI is used to run pre-developed reports. To log into EBI, each user has to have a separate EBI account setup by KY's Commonwealth Office 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](mailto:KBUDAdministrator@ky.gov).

- Link to KBUD Reports (EBI 4.2) - <https://ebi42.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.



SAP EBI Interface	
Folder Structure (Left Panel)	Report List (Main Panel)
Public Folders	
KBUD	
Agency Budget Execution	
2011	A1A2 Financial Record (Web Intelligence)
2015	A1A2 Financial Record Math Check (Web Intelligence)
2016	A1A2_A3_A5 Records (Web Intelligence)
2017	A3 Exp All Detail (Web Intelligence)
2018	A3 Expenditure Detail (Web Intelligence)
2019	A5 Personnel Summary (Web Intelligence)
2020	B1B2 Financial Record (Web Intelligence)
Agency Budget Preparation	B3 Expenditure Detail (Web Intelligence)
16-18 Biennium	C1C2 Financial Record (Web Intelligence)
18-20 Biennium	C1C2 Financial Record Math Check (Web Intelligence)
20-22 Biennium	C1C2_C3_C5 Records (Web Intelligence)
22-24 Biennium	C3 Expenditure Detail (Web Intelligence)
KBUD Training Manuals	Capital Listing with Reauthorization Status (Web Intelligence)
	Capital Listing with Short Description (Web Intelligence)
	CBR01 - Cabinet Rank - Run at Cabinet level only (Web Intelligence)
	CBR01 - Capital Project Summary Record (Web Intelligence)
	CBR02 - Capital Construction Record (Web Intelligence)
	CBR03 - Capital Equipment Record (Web Intelligence)
	CBR04 - Capital IT System Record (Web Intelligence)
	CBR05 - Capital Real Property Lease Record (Web Intelligence)
	CBRCPL Capital Project Listing (Web Intelligence)

## **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. Here are the most common operating budget reports.

- A Reports are referred to as the Baseline (BL) 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 and are associated with data entered 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
- DC Reports are referred to as the Defined Calculations (DC) Report are associated with the defined calculations data entered on the A Forms in KBUD.
  - DCB1B2 Report is the Summary Report for DC Source of Funds and Expenditures by Fund
  - DCB3 Expenditure Detail Report is the DC expenditure report that provides detailed expenditures by object codes
- 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 ( $A + B + DC = C$ ) or ( $BL + ABR + DC = C$ ).
  - 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 E Report is the Individual Restricted Fund Report (Ran at the Fund Level)
- The D Report is the Summary Report for all Restricted Funds (Ran at the Bill Level)
  - These restricted fund report totals should support your Combined or C Report totals
- The G Report is the Individual Federal Grant Report (Ran at the Grant Level)
- The F Report is the Summary Report for all Federal Grants (Ran at the Bill Level)
  - These federal fund report totals should support your Combined or C Report totals

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. These contain the program codes used to build your budget.

### Program Consolidation Levels

Consolidation Level 1	
1st Level	
* Level Code: 1	Description: Commonwealth of Kentucky
2nd Level	
Level Code: 2	Description: Branch of Government
3rd Level	
Level Code: 3	Description: Cabinet
4th Level	
Level Code: 4	Description: Combined Appropriations
5th Level	
Level Code: 5	Description: Appropriations
6th Level	
Level Code: 6	Description: Allotments
7th Level	
Level Code: 7	Description: Sub-Programs
8th Level	
Level Code: 8	Description: Posting Units

Here is an example of six different levels of consolidation. Biennial budgets 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.

STATE - Commonwealth of Kentucky - Program -

EXEC - Executive Branch - Program -

50 - Tourism, Arts and Heritage - Program -

50\_CMAP - Tourism, Arts and Heritage - Program -

552H\_BILL - Kentucky Center for the Arts - Program -

552E\_PG - Kentucky Center for the Arts - Program -

552S\_PG - Governor's School for the Arts - Program -

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

552H\_BILL - Kentucky Center for the Arts - Program -

552E\_PG - Kentucky Center for the Arts - Program -

552S\_PG - Governor's School for the Arts - Program -

KBUD – Section 9

6/28/21

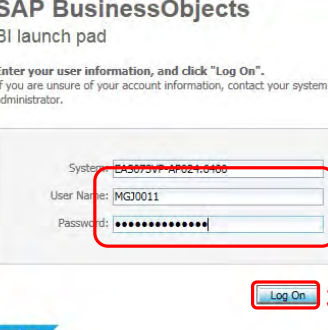
Page 147

## Section 9.3 Accessing EBI

- There are two ways to access the login webpage to EBI 4.2 which contains KBUD reports:
  1. Either click on the EBI 4.2 tile located on the KBUD Home page to access the webpage, or open your web browser and enter the direct link to EBI 4.2 and paste it into the URL textbox: <https://ebi42.ky.gov/BOE/BI/logonNoSso.jsp>

The screenshot displays the SAP BusinessObjects EBI 4.2 SP8 Production login interface. The top navigation bar includes the 'Advantage KBUDNP' logo and a search bar. The main area contains a grid of icons for various functions: Project Maintenance, Restricted Fund Maintenance, Off Budget Fund Maintenance, ABR Maintenance, Grant Maintenance, Formulate Budget Request, Execute a Query, and Refresh Own Cache. A red box highlights the 'EBI 4.2' icon, which is a purple document with a bar chart. A red arrow points to this icon. A red box also highlights the login form, which includes fields for 'User Name' (MGJ0011), 'Password', and 'Authentication' (Enterprise), along with a 'Log On' button and a 'Help' link.

2. Enter your eMARS User ID in the User Name textbox and your password
3. Click on the Log On button



**SAP BusinessObjects**

BI launch pad

**Enter your user information, and click "Log On".**  
If you are unsure of your account information, contact your system administrator.

System:

User Name:

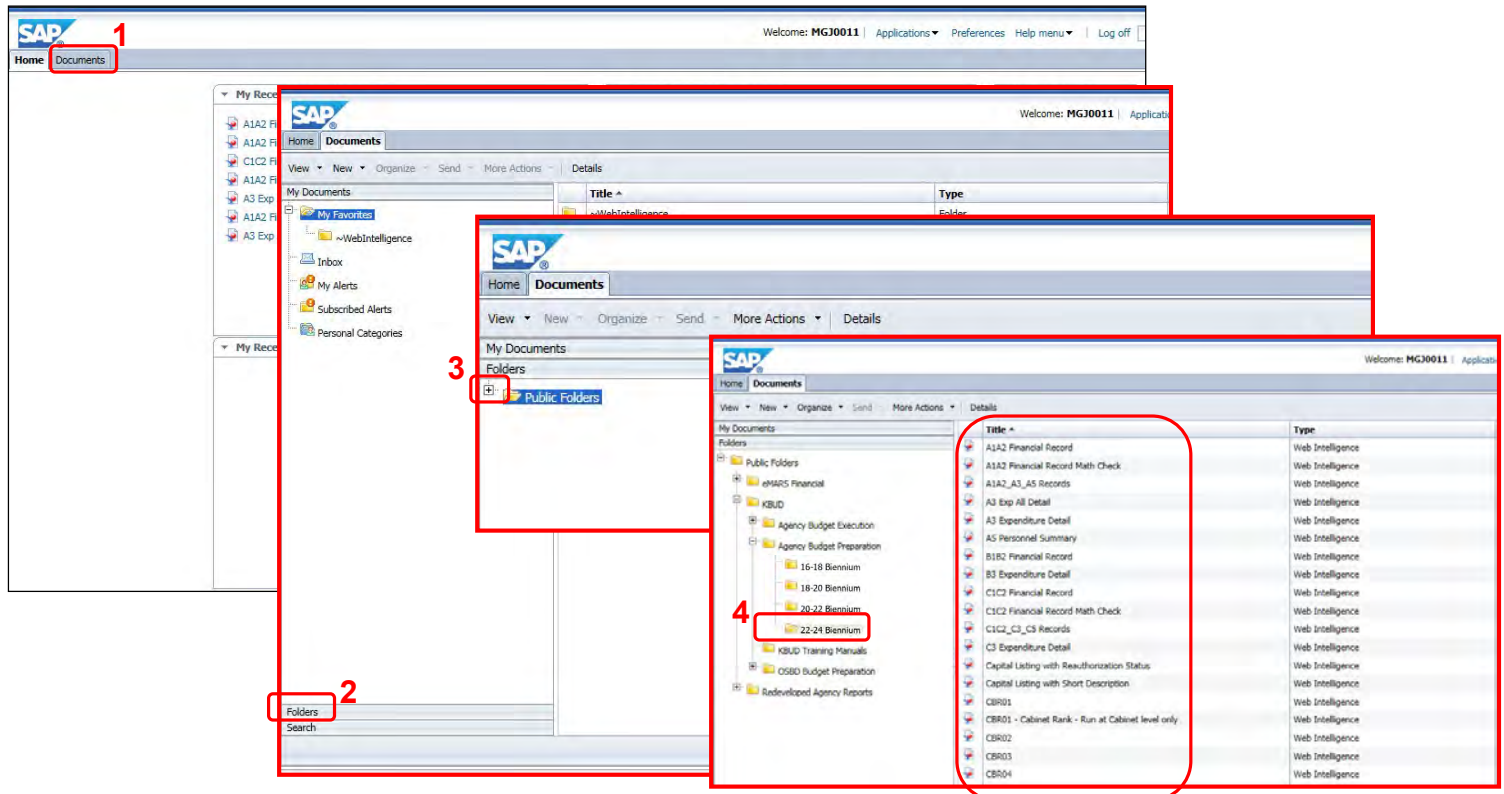
Password:

**Log On**

**SAP**

Help

- The Home tab is the entry point into the EBI application. Once in the application, navigate to the KBUD 22-24 Agency Budget Preparation folders which contain all the reports necessary for your budget submission.
  - Click the Documents tab
  - Click on the Folders bar at the bottom of the page to access the Public Folders
  - Expand all the Public Folders
  - Open the 22-24 Biennium folder under the Agency Budget Preparation folder.  
The available reports will appear on the right side of the web page



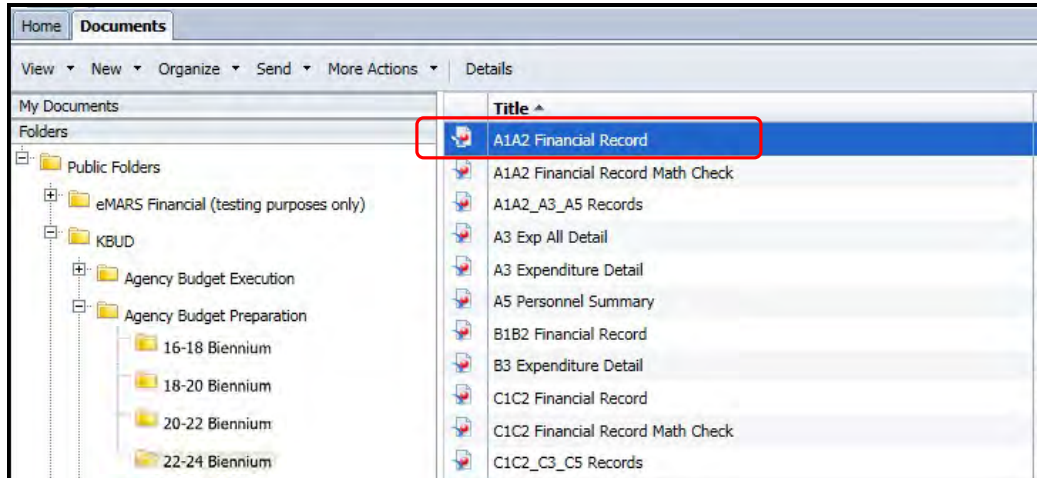
The screenshots illustrate the navigation process within the SAP EBI application. The first screenshot shows the 'Documents' tab selected. The second screenshot shows the 'Folders' bar at the bottom. The third screenshot shows the 'Public Folders' expanded, and the '22-24 Biennium' folder selected, which displays a list of reports on the right side of the page.

Title	Type
A1A2 Financial Record	Web Intelligence
A1A2 Financial Record Math Check	Web Intelligence
A1A2_A3_AS Records	Web Intelligence
A3 Exp All Detail	Web Intelligence
A3 Expenditure Detail	Web Intelligence
AS Personnel Summary	Web Intelligence
B1B2 Financial Record	Web Intelligence
B3 Expenditure Detail	Web Intelligence
C1C2 Financial Record	Web Intelligence
C1C2 Financial Record Math Check	Web Intelligence
C1C2_C3 Records	Web Intelligence
C3 Expenditure Detail	Web Intelligence
Capital Listing with Reauthorization Status	Web Intelligence
Capital Listing with Short Description	Web Intelligence
CBR01	Web Intelligence
CBR01 - Cabinet Rank - Run at Cabinet level only	Web Intelligence
CBR02	Web Intelligence
CBR03	Web Intelligence
CBR04	Web Intelligence

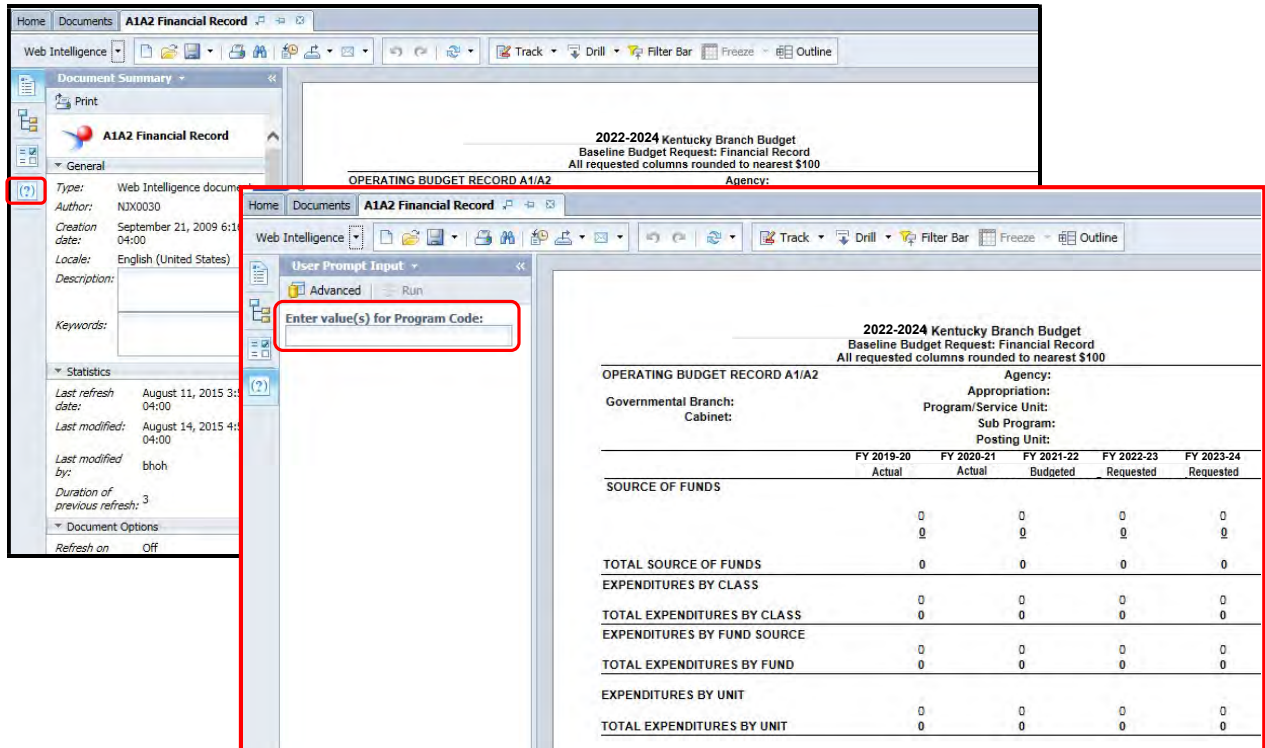


## Section 9.4 Running Reports

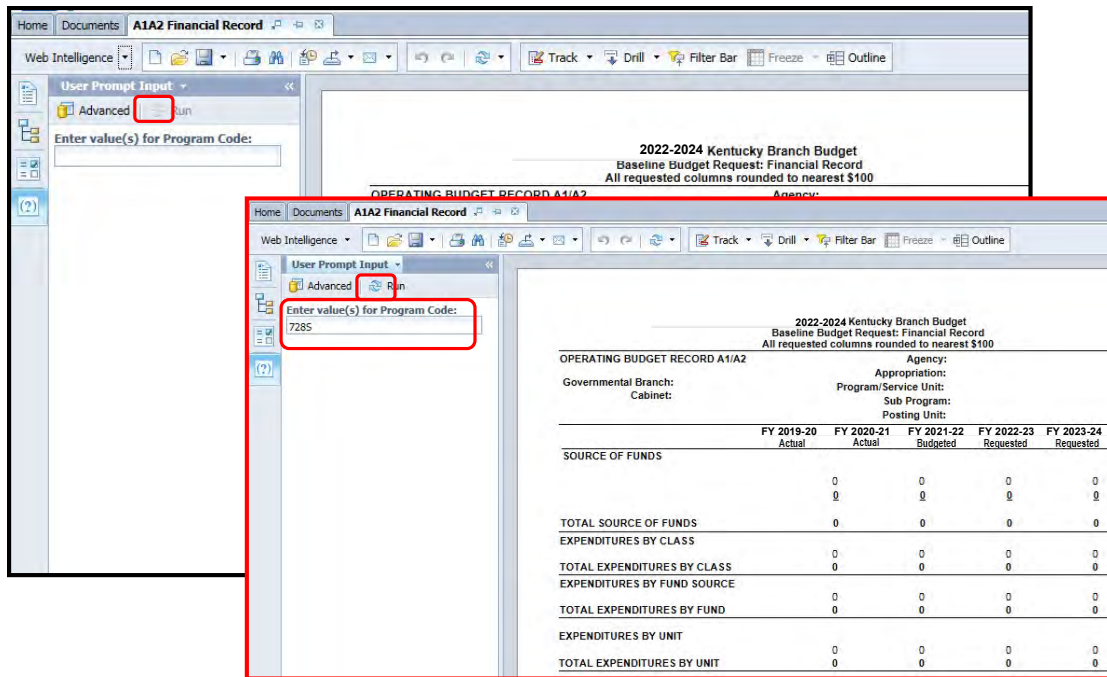
- The easiest method to open a report is to double click on the title of the report.



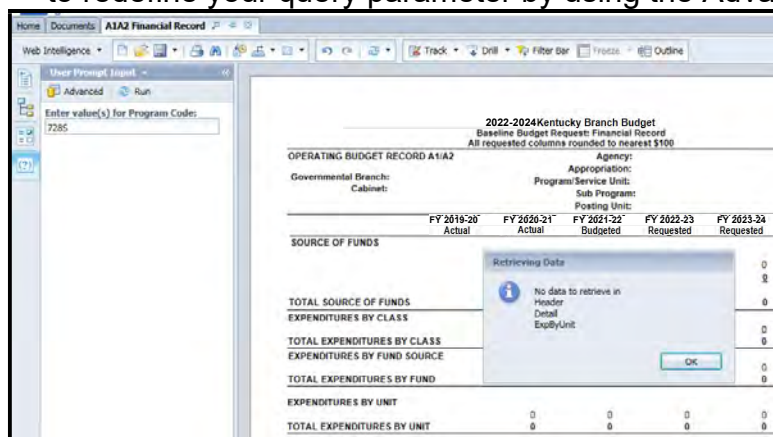
- Most, if not all reports, require some type of parameter or variable to run the query. If the User Prompt Input textbox is not showing, click on the Question Mark Icon to display the User Prompt Input textbox.



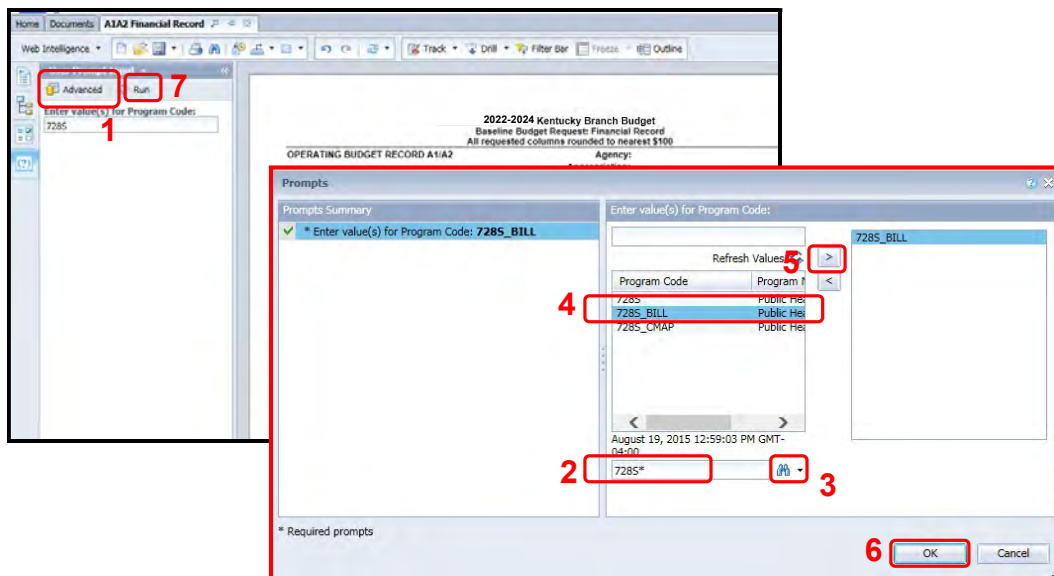
- If the Run icon is not enabled (greyed out), enter a value in the parameter/variable User Prompt Input textbox, and click out of the textbox. The Run icon should now be enabled.



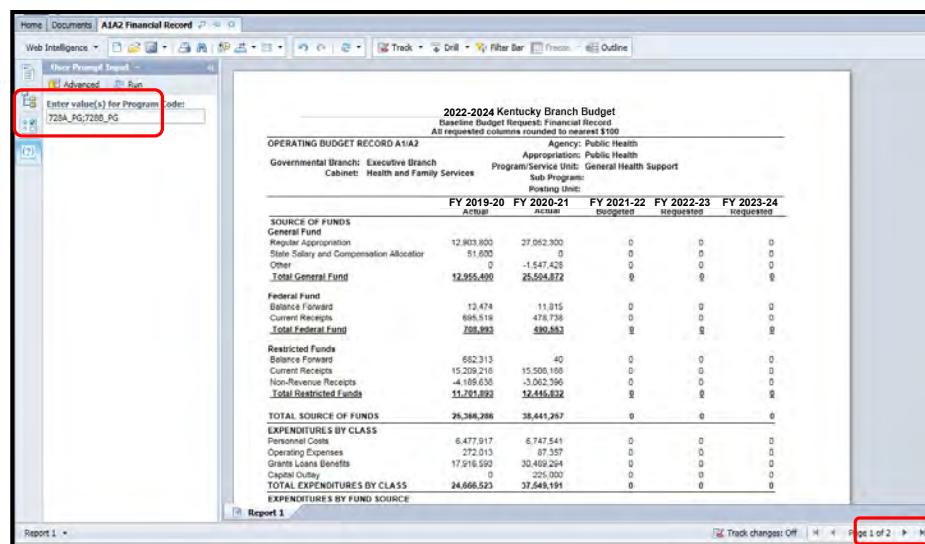
- The User Prompt Input textbox will accept any kind of parameter/variable (good or bad), so the Run icon being enabled is not an indication of whether the parameter/variable will work with the query. If you run the query and receive the error below, you have either entered a bad value and therefore 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:
  - Click the Advanced icon
  - Enter a value in the Search box, using a wildcard may be helpful. In this case, I used 728\* as the program code
  - Click the binoculars icon to perform your wildcard search
  - Select the best value from list returned
  - Click the Right arrow key to move the Record over to the selection box
  - Click the OK button to close the Search box and the selected value will be returned
  - 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.



	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Budgeted	FY 2022-23 Requested	FY 2023-24 Requested
<b>SOURCE OF FUNDS</b>					
General Fund					
Regular Appropriation	12,803,800	27,062,300	0	0	0
State Salary and Compensation Allocation	51,800	0	0	0	0
Other	0	-1,547,428	0	0	0
<b>Total General Fund</b>	<b>12,855,600</b>	<b>25,514,872</b>	<b>0</b>	<b>0</b>	<b>0</b>
Federal Fund					
Balance Forward	12,474	11,015	0	0	0
Current Receipts	684,518	478,736	0	0	0
<b>Total Federal Fund</b>	<b>708,993</b>	<b>690,653</b>	<b>0</b>	<b>0</b>	<b>0</b>
Restricted Funds					
Balance Forward	662,313	40	0	0	0
Current Receipts	15,209,210	15,000,108	0	0	0
Non-Revenue Receipts	-4,189,036	-3,062,366	0	0	0
<b>Total Restricted Funds</b>	<b>11,721,892</b>	<b>12,455,632</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL SOURCE OF FUNDS</b>	<b>26,366,286</b>	<b>38,441,267</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>EXPENDITURES BY CLASS</b>					
Personnel Costs	6,477,917	6,747,541	0	0	0
Operating Expenses	272,013	87,357	0	0	0
Grants Loans Benefits	17,916,590	30,409,204	0	0	0
Capital Outlay	0	225,303	0	0	0
<b>TOTAL EXPENDITURES BY CLASS</b>	<b>24,666,523</b>	<b>37,549,191</b>	<b>0</b>	<b>0</b>	<b>0</b>

## 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 it is created as a PDF document, open up Adobe Reader and use the print feature within Reader to print to a local or network printer.

