2022-2024
KBUD
Budget Preparation

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Office of State Budget Director

Commonwealth of Kentucky

KBUD 2022-2024 Budget Preparation

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Table of Contents

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**.**

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

1) KBUD application has built-in forms and tables for users to enter the budget data information necessary to create the KBUD reports. The link to the application is https://kbud.ky.gov/. Each user requires a separate KBUD account to utilize the application. Contact the KBUD Administrator at KBUDAdministrator@KY.GOV to request access instructions.
2) KBUD Reporting is hosted on SAP's Enterprise Business Intelligence (EBI) platform and allows user to run and print pre-built budget reports designed for the budget preparation process. The link to this application is https://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 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 GOPM. The numerical budget data entered on the KBUD forms is ultimately translated into budget totals on the budget request reports in EBI. In addition to the budget request forms, the information entered into the maintenance tables and the FY20/FY21 historical data loaded into KBUD from eMARS are also used to produce the budget request reports.
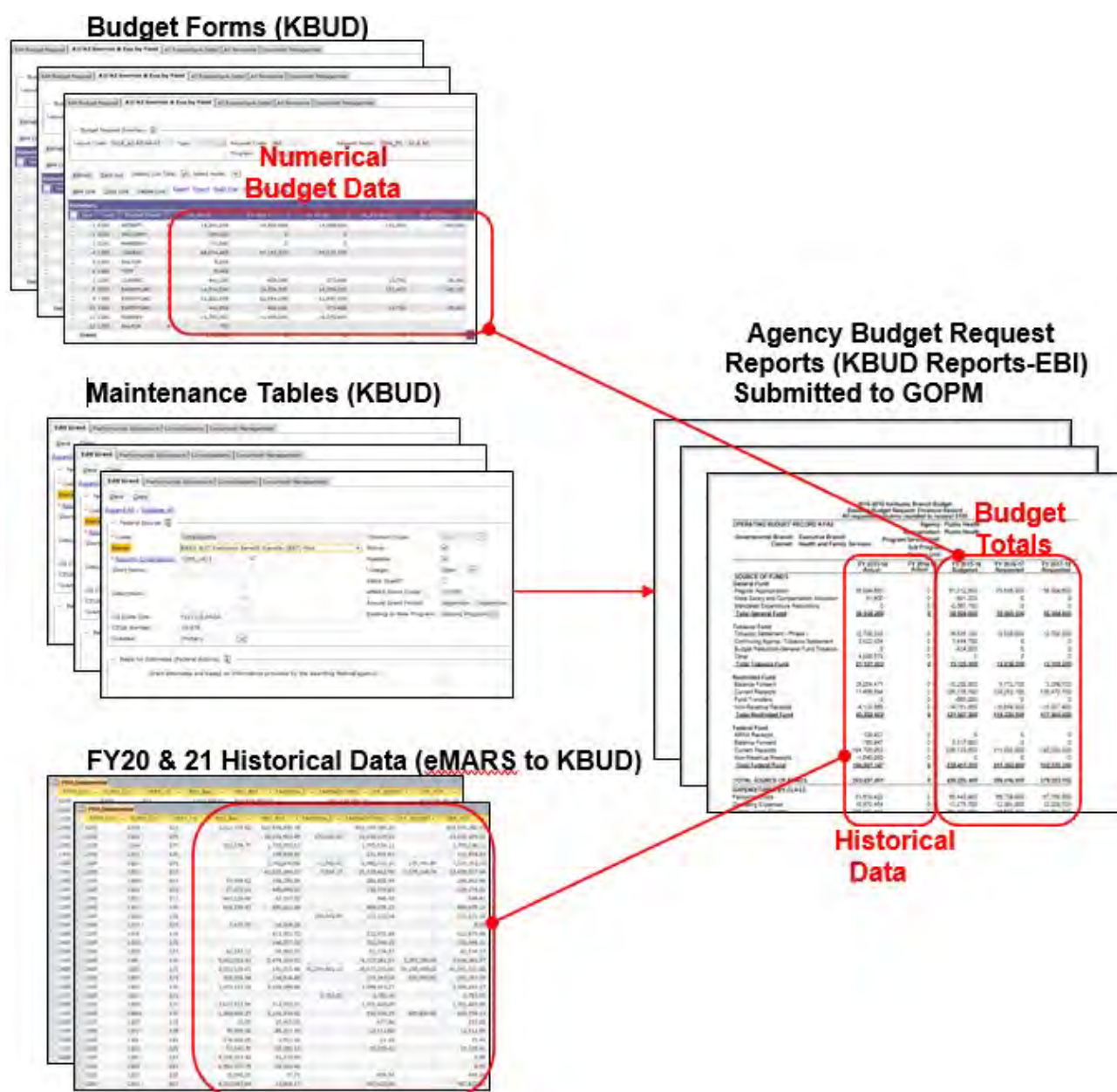
The 2224_A2-A3-A4-A5 Baseline Budget Request form is the primary form used to produce your agency's 2224 baseline budget request (NOTE-1: The KBUD forms and reports used for Restricted Funds and/or Federal Grants are covered in sections three and four of this manual. NOTE-2: The 2224_A2-A3-A4-A5 Baseline 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

	Code ⬍	Name ⬍	Layout Type ⬍	
☐	2224 A2-A3-A4-A5	A2/A3/A4/A5 Baseline Budget Request	Generic	**Select**

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

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 to obtain a copy of the KBUD Security form and instructions.

- Any specific budget preparation-related questions should be addressed to the agency's assigned GOPM budget analyst, not to the KBUD Administrator.

- Any KBUD technical questions should be addressed to the KBUD administrator at KBUDAdministrator@ky.gov.

- The use of every function and/or feature within KBUD or EBI (KBUD Reports) will not be demonstrated in this section of the manual, only the ones necessary to produce a baseline budget request. Any other questions concerning additional functions or features within KBUD can be addressed to the KBUD administrator at KBUDAdministrator@ky.gov.

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
    o 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
    o Run the baseline budget math check report (A1A2 Financial Record Math Check) necessary for performing a math check on the baseline budget data that was entered into 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
    o Run the baseline budget request reports for each program code necessary for the official budget submission to GOPM and save a PDF version of each report for the electronic submission to GOPM
        ▪ **A1A2 Financial Record**
        ▪ **A3 Expenditure Detail**
        ▪ **A5 Personnel Summary**

Section 2.2.3 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.
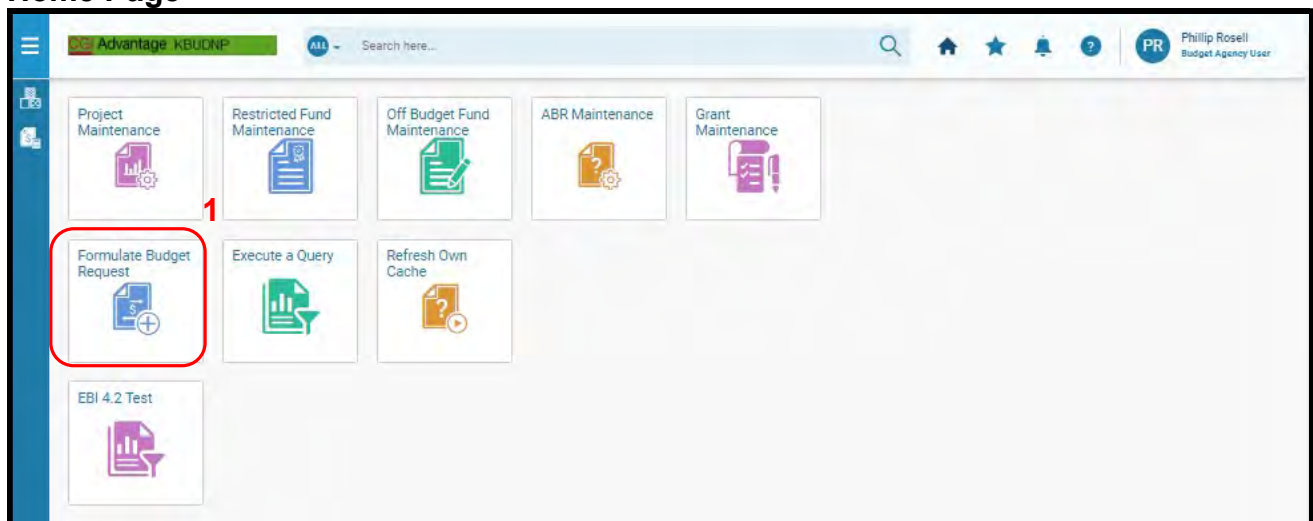
Home Page

- 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

- 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)

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)

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)

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
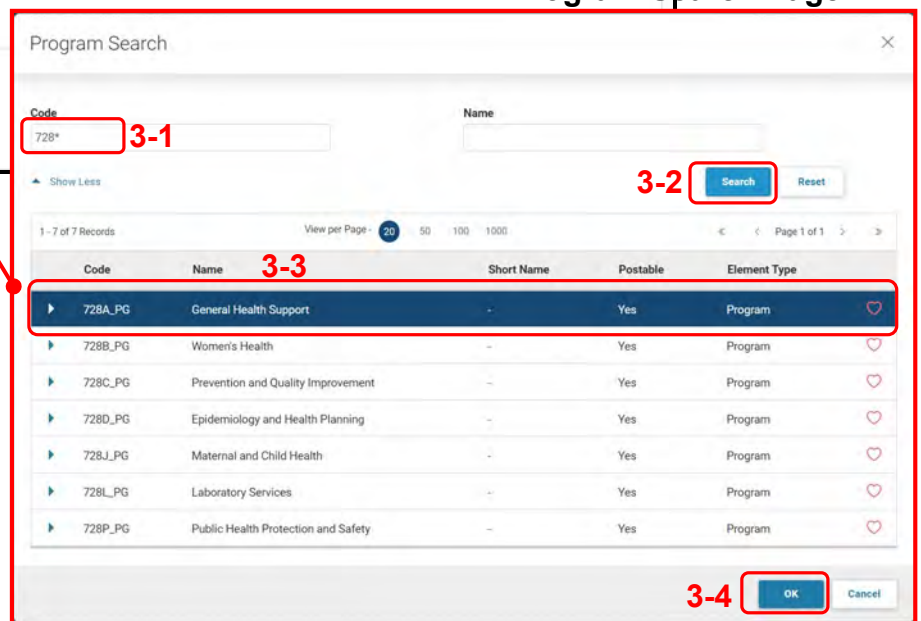
Create Budget Request Page

Program Search Page

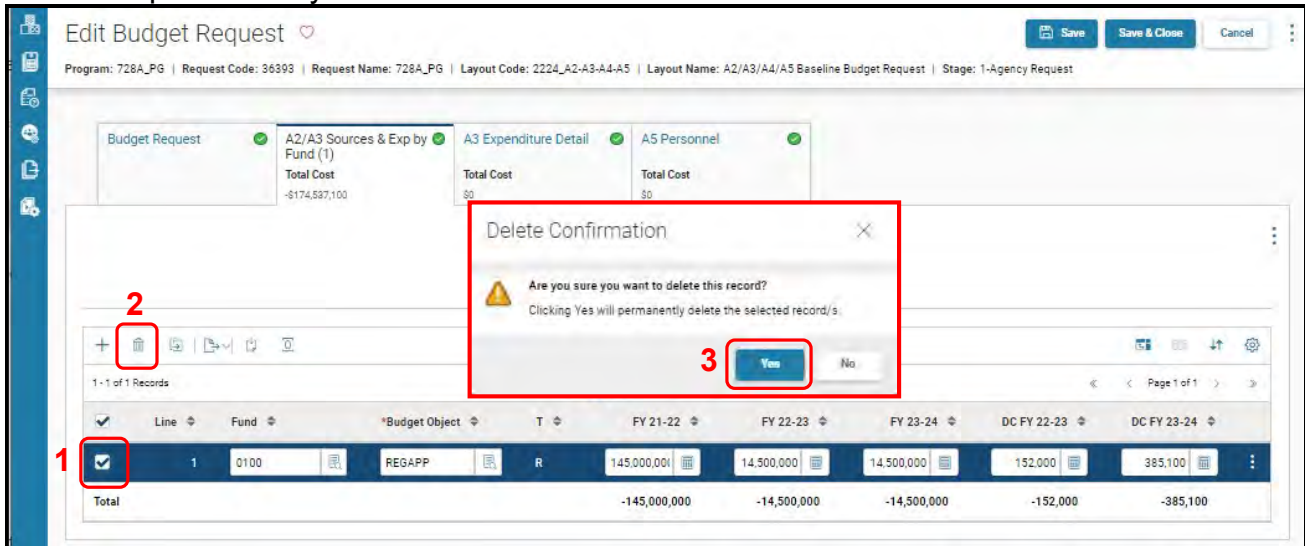## Section 2.2.5   Entering Budget Data in the 2224_A2-A3-A4-A5 Form

- 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.
    1. Click on the A2/A3 Sources & Exp by Fund tab (NOTE: You can now add your baseline and defined calculation budget lines, which consist of Sources of Funds & Expenditures by Fund)
    2. Click the 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)
    3. Enter the appropriate budget data on the line. Every line will require a fund and Budget Object (NOTE: You can go to OSBD's Website, http://osbd.ky.gov/Pages/KBUD-Information.aspx, to view an Excel file with a list of all applicable budget objects, 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
    4. Once you have finished entering all your budget lines for this tab, click the Save button
    5. 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

- 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:
  1. Click on the checkbox next to the budget line needing to be deleted
  2. Click the Delete icon, and KBUD will confirm the deletion.
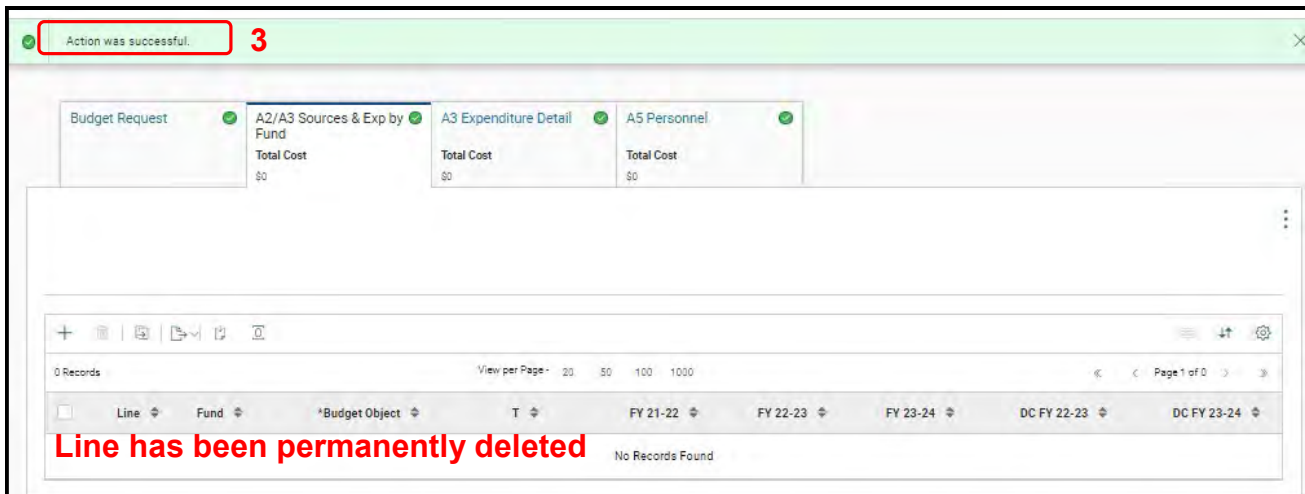 3. Click the Yes button and KBUD will confirm the Action was successful and permanently delete the line

- 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.
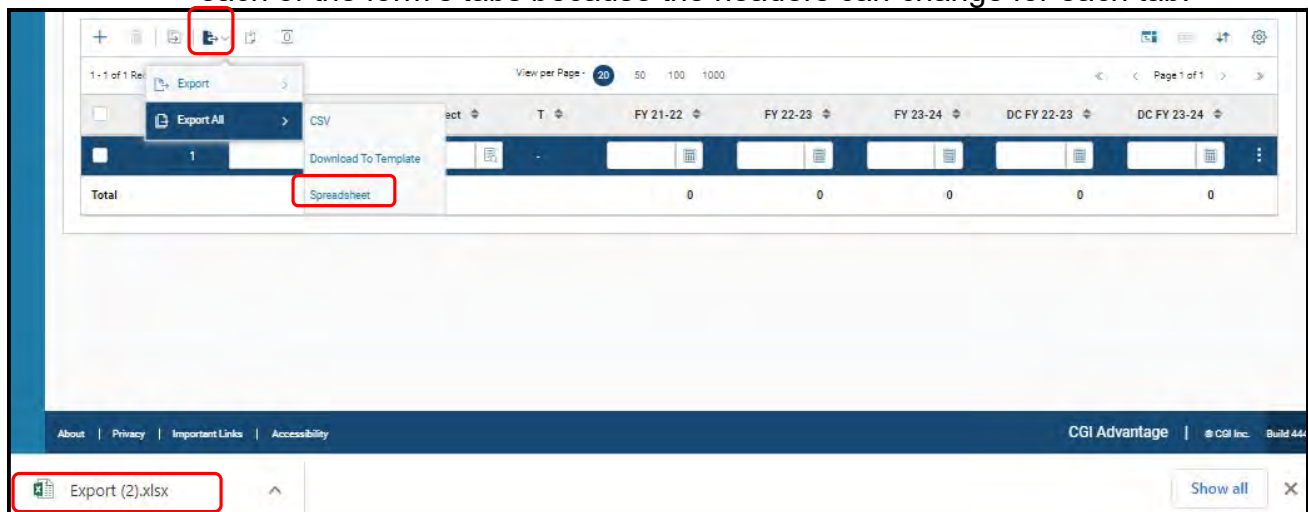
Excel file (all lines and columns formatted as text)

	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		
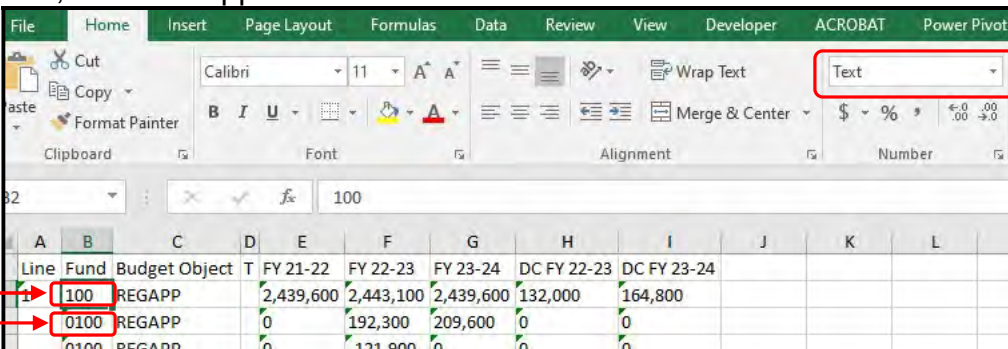
2224_A2-A3-A4-A5 Form - A2/A3 Sources & Exp by Fund Headers

	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				

1. 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.

2. Any fund cells with fund types that begin with a leading zero must include this zero. Excel will drop the leading zero if the cell is formatted as a currency or accounting format. To resolve this issue, highlight the affected column or cell, change the Number format to Text format, and add the "0" back to the fund "100", so that it appears as "0100". You will need to fix all fund cells.

3. Utilize numerical data for the five budget data columns and ensure those cells are formatted in Excel 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).

4. 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:
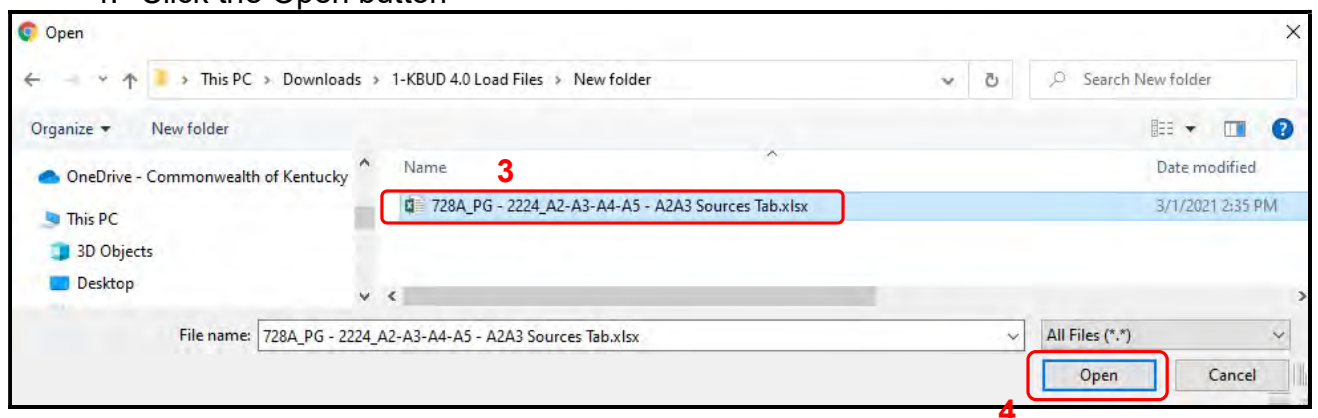
1. Click the Import icon
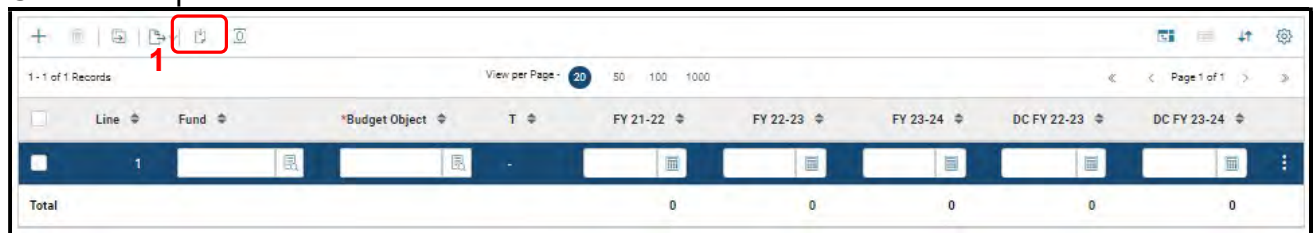
2. Click the Browse button
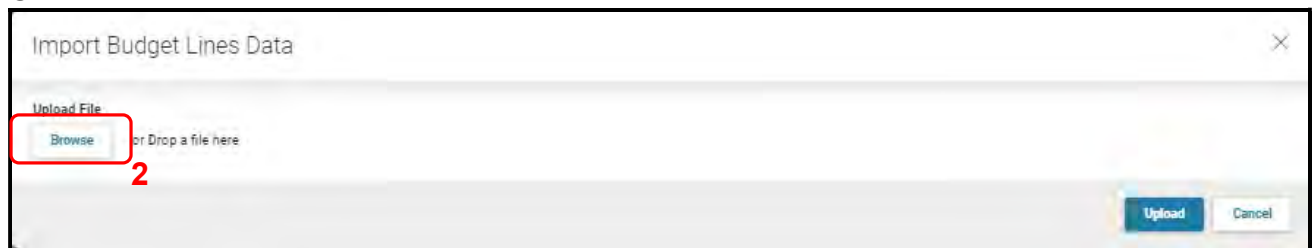
3. Navigate to the Excel file location, and click on the file name
4. Click the Open button
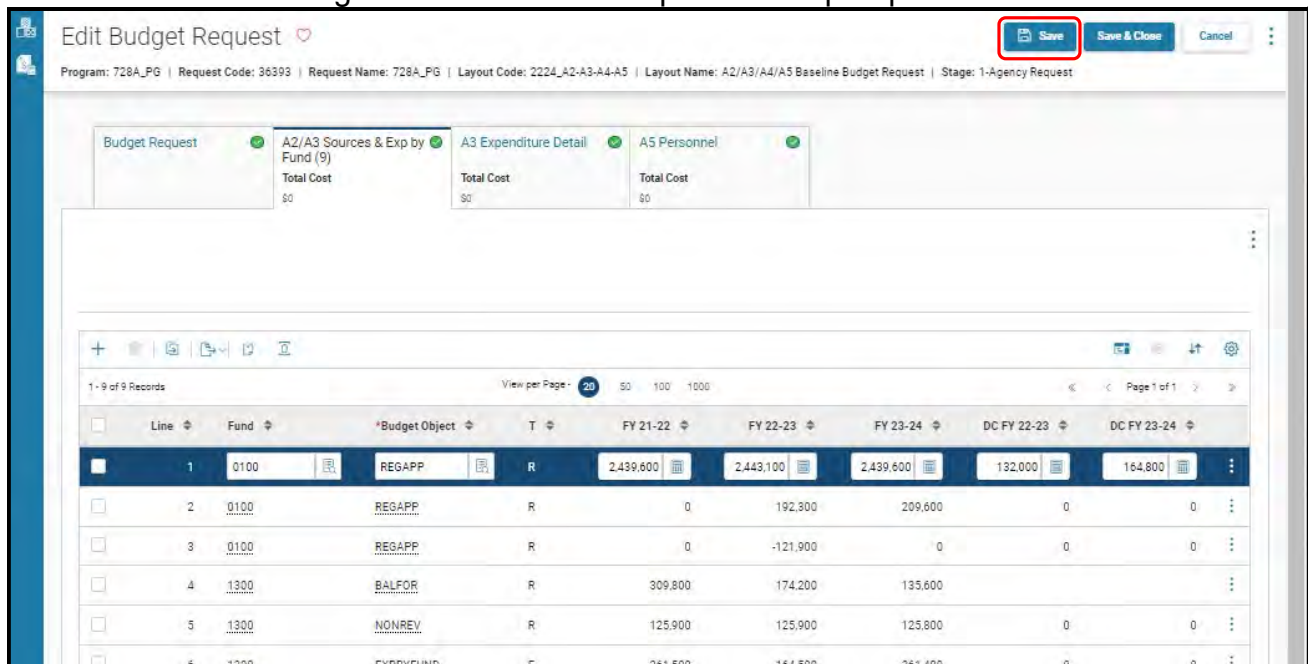
5. Click the Upload button

- 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.

1 of 1: Error [BF22005]: null - Unable to Import. Number, order, or names of columns in the file are incorrect.
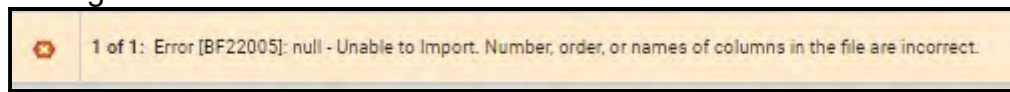
- If the import is successful, the budget lines will be visible. Click the Save button to finalize the changes to the tab and complete the import process.

- 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

- Click on the A3 Expenditure Detail tab and enter the necessary budget lines for your request. Click the Save button when you have finished entering your budget lines.
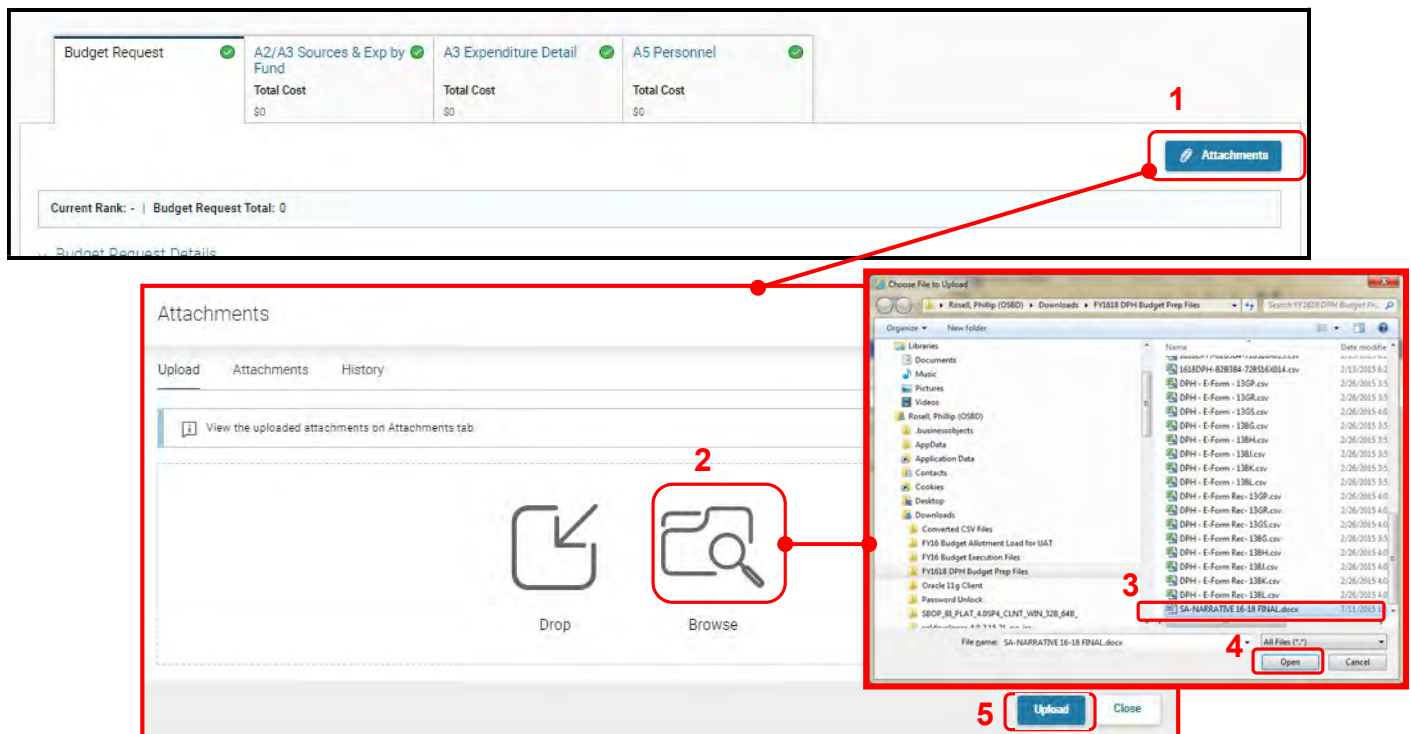
A3 Expenditure Detail tab

The A5 Personnel tab is used to identify the number of Full-Time, Part-Time and Other Positions (including Federally Funded Time Limited (FFTL) and Interim positions). For fiscal years 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

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)

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

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

- 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
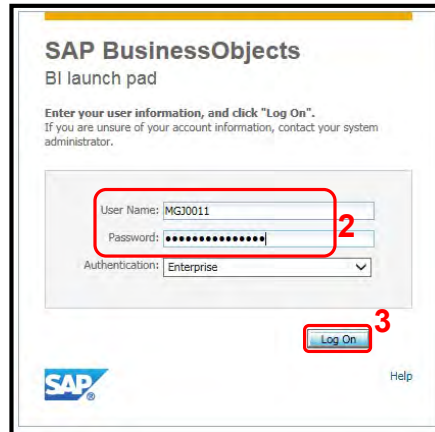
    Supportive Baseline Reports
    4. A1A2 Financial Record Math Check
    5. A3 Exp all Detail

- 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

- 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

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 [⑦] 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 [⟳ Run] will be enabled. Click the Run icon to run the report

Completed 2224_A2-A3-A4-A5 Form

- The Math Check Section is located at the bottom of the report. You may have to scroll down to see the section.
    1. In this example, the check ensures Restricted Fund Expenditures did not exceed its Source of Funds for each of the FY (NOTE: The same check also exists for Federal Funds)

OPERATING BUDGET RECORD A1/A2

Governmental Branch: Executive Branch
Cabinet: Health and Family Services

Agency: Public Health
Appropriation: Public Health
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
SOURCE OF FUNDS					
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
Total General Fund	12,955,400	25,504,872	27,051,100	22,448,200	16,802,800
Federal Fund					
Balance Forward	13,474	11,815	2,038	0	0
Current Receipts	695,519	478,738	503,600	495,700	345,300
Total Federal Fund	708,993	490,553	505,638	495,700	345,300
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
Total Restricted Funds	11,701,893	9,383,436	23,266,600	23,266,600	22,996,600
TOTAL SOURCE OF FUNDS	25,366,286	35,378,861	50,823,338	46,210,500	40,144,700
EXPENDITURES BY CLASS					
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
TOTAL EXPENDITURES BY CLASS	24,666,523	34,646,023	50,553,338	45,940,500	40,144,700
EXPENDITURES BY FUND SOURCE					
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
TOTAL EXPENDITURES BY FUND	24,666,523	34,646,023	50,553,338	45,940,500	40,144,700

FY22 Total Sources of Restricted Funds

FY22 Total Restricted Fund Expenditures

MATH CHECK SECTION

	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	
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	
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	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
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.

- The Math Check Section is used to check the following for Restricted and Federal Funds Only:
    1. In this example, the check ensures the Balance Forward amounts for each FY match the previous FY's Year End Balance (Sources of Funds minus Expenditures)

OPERATING BUDGET RECORD A1/A2

Agency: Public Health
Appropriation: Public Health

Governmental Branch: Executive Branch
Cabinet: Health and Family Services

Program/Service Unit: General Health Support
Sub Program:
Posting Unit:

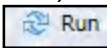|	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Budgeted	FY 2022-231 Requested	FY 2023-24 Requested
SOURCE OF FUNDS					
General Fund					
Regular Appropriation	12,903,800	27,052,300	27,051,100	22,448,200	16,802,800
State Salary and Compensation Allocation	51,600	0	0	0	0
Other	0	-1,547,428	0	0	0
Total General Fund	12,955,400	25,504,872	27,051,100	22,448,200	16,802,800
Federal Fund					
Balance Forward	13,474	11,815	2,038	0	0
Current Receipts	695,519	478,738	503,600	495,700	345,300
Total Federal Fund	708,993	490,553	505,638	495,700	345,300
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
Total Restricted Funds	11,701,893	9,383,436	23,266,600	23,266,600	22,996,600
TOTAL SOURCE OF FUNDS	25,366,286	35,378,861	50,823,338	46,210,500	40,144,700
EXPENDITURES BY CLASS					
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
TOTAL EXPENDITURES BY CLASS	24,666,523	34,646,023	50,553,338	45,940,500	40,144,700
EXPENDITURES BY FUND SOURCE					
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
TOTAL EXPENDITURES BY FUND	24,666,523	34,646,023	50,553,338	45,940,500	40,144,700

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

FY 23 Balance Forward

MATH CHECK SECTION	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	
Should = Zero	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	
Should = Zero	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	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
Should = Zero	0	0	0	0	0
General Fund Revenues - Expenditures					

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.

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

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
SOURCE OF FUNDS					
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
Total General Fund	12,955,400	25,504,872	27,051,100	22,448,200	16,802,800
Federal Fund					
Balance Forward	13,474	11,815	2,038	0	0
Current Receipts	695,519	478,738	503,600	495,700	345,300
Total Federal Fund	708,993	490,553	505,638	495,700	345,300
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
Total Restricted Funds	11,701,893	9,383,436	23,266,600	23,266,600	22,996,600
TOTAL SOURCE OF FUNDS	25,366,286	35,378,861	50,823,338	46,210,500	40,144,700
EXPENDITURES BY CLASS					
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
TOTAL EXPENDITURES BY CLASS	24,666,523	34,646,023	50,553,338	45,940,500	40,144,700
EXPENDITURES BY FUND SOURCE					
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
TOTAL EXPENDITURES BY FUND	24,666,523	34,646,023	50,553,338	45,940,500	40,144,700

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

MATH CHECK SECTION	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	
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	
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 Expenditure Check	699,763	732,838	270,000	270,000	0
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 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.

- The Math Check Section is used to check the following for the total of all combined funds:
    1. In this example, the check ensures Total Expenditures by Funds equal the Total Expenditures by Class for all funds combined for each FY

OPERATING BUDGET RECORD A1/A2					
Governmental Branch: Executive Branch		Agency: Public Health			
Cabinet: Health and Family Services		Appropriation: Public Health			
		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
SOURCE OF FUNDS					
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
Total General Fund	12,955,400	25,504,872	27,051,100	22,448,200	16,802,800
Federal Fund					
Balance Forward	13,474	11,815	2,038	0	0
Current Receipts	695,519	478,738	503,600	495,700	345,300
Total Federal Fund	708,993	490,553	505,638	495,700	345,300
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
Total Restricted Funds	11,701,893	9,383,436	23,266,600	23,266,600	22,996,600
TOTAL SOURCE OF FUNDS	25,366,286	35,378,861	50,823,338	46,210,500	40,144,700
EXPENDITURES BY CLASS					
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
TOTAL EXPENDITURES BY CLASS	24,666,523	34,646,023	50,553,338	45,940,500	40,144,700
EXPENDITURES BY FUND SOURCE					
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
TOTAL EXPENDITURES BY FUND	24,666,523	34,646,023	50,553,338	45,940,500	40,144,700

FY22 Total Expenditures By Class   **FY 22 Total Expenditures By Funds**

MATH CHECK SECTION	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	
Should = Zero	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	
Should = Zero	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	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
Should = Zero	0	0	0	0	0
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.
    1. Double click on the A3 Exp All Detail report to open up the report
    2. Click on Question Mark icon [?] to ensure the Enter Program Code textbox is visible. This will allow you to enter the required parameter/variable
    3. Enter the required parameter/variable into the text box (NOTE: The program code can also be found on the 2224_A2-A3-A4-A5 form in KBUD)
    4. Once the proper parameter/variable is entered, the Run icon [Run] will be enabled. Click the Run icon to run the report

Completed 2224_A2-A3-A4-A5 Form

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

A3 Expenditure Detail Tab

- Once you have completed your match checks and are ready to run the final version of three baseline reports, complete the following steps:
    1. Open each of the baseline reports as per the instructions in the previous paragraphs and use the same Program Code to run each of the reports
        - A1A2 Financial Record
        - A3 Expenditure Detail
        - A5 Personnel Summary
    2. To save the reports as a PDF document, click the Export Icon [icon] and choose Export Document as PDF
    3. Click the Save button's down arrow and choose the Save As command and save the reports to a location where you will remember to find them. Open the documents with Adobe Reader and use the print feature to print paper copies of the reports.

A1A2 Financial Record Report

A3 Expenditure Detail Report

A5 Personnel Summary Report

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

Section 3   Restricted Fund Form

Section 3.1   Budget Form Overview

The 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

E Restricted Fund Record Report

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.
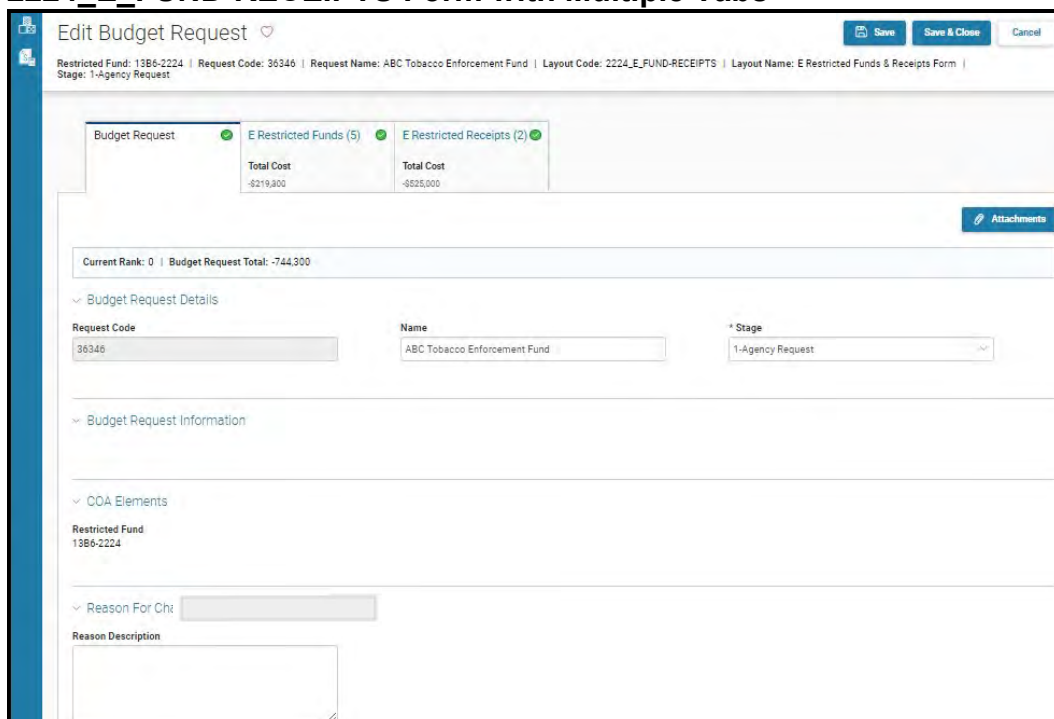
2224 E Restricted Funds & Receipts Form

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
  - o Information in this tab will include the fund summary and expenditure information
- E Restricted Receipts
  - o Information in this tab will include the receipt detail information

2224_E_FUND-RECEIPTS Form with Multiple Tabs

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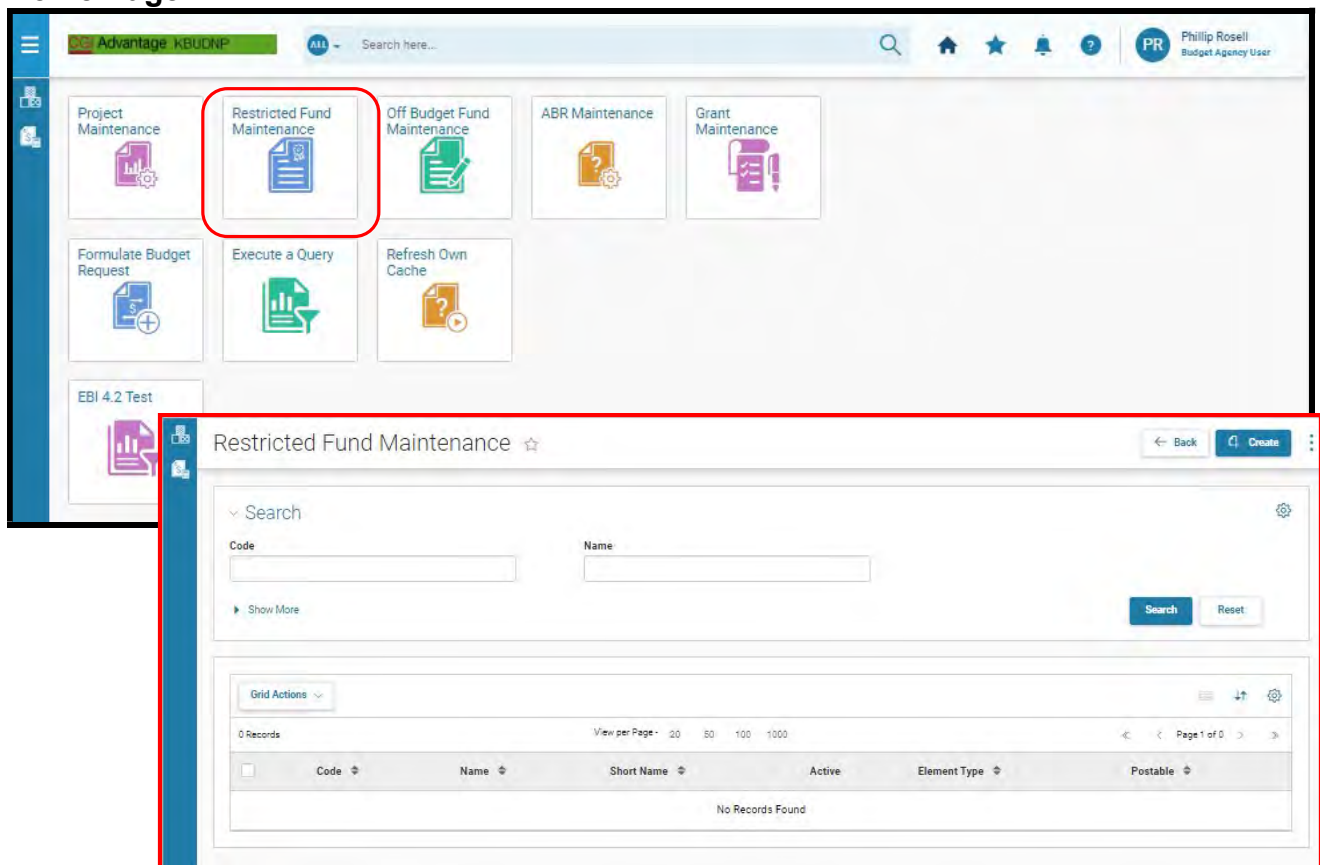
The following is a summarized description of the steps involved in the process to create a Restricted Fund budget request in order to help users understand the flow of the detailed instructions:

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

- From the Restricted Fund Maintenance page, you can search and view <u>all funds</u> by leaving the Code and Name textboxes empty and clicking the Search button. This will bring back <u>all</u> of the on-budget Restricted Funds available based on your security. You can also narrow your search for a specific Restricted Fund by following these steps:

    1. Enter the Restricted Fund number and along with "-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: 13B*)
    3. Check the 3 dot menu and select the Edit function
    4. The Edit Restricted Fund screen will appear
    5. Update any of the Restricted Fund information not greyed out
    6. Click either the Save or the Save & Close button

Restricted Fund Maintenance

- 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

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

- 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)

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)

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)

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 - 13BJ-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 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.
  1. Click on the E Restricted Funds tab (NOTE: You can now add your Sources of Funds and Expenditure 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 E Restricted Receipts tab to add more budget lines
  5. 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

- 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).

The sources of funds total (excluding EBALFOR) should equal the detailed receipts total
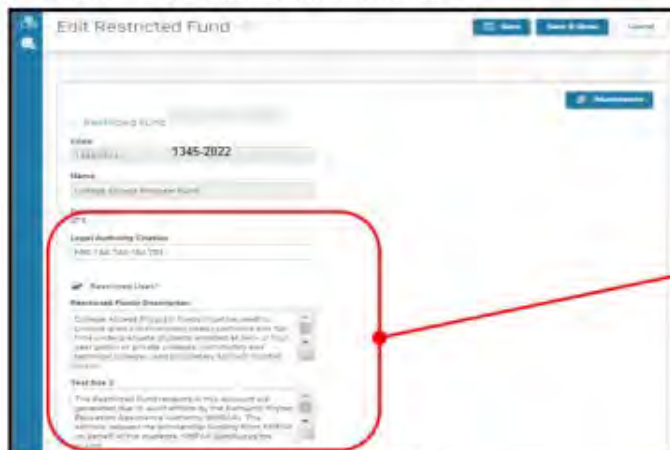
- Once the restricted fund maintenance table has been updated and the 2224_E_FUND-RECEIPTS form has been completed for each Restricted Fund, the associated Restricted Fund reports can be created and printed.

Section 3.2.6 Login to KBUD Reports (EBI) to Access Restricted Fund Reports
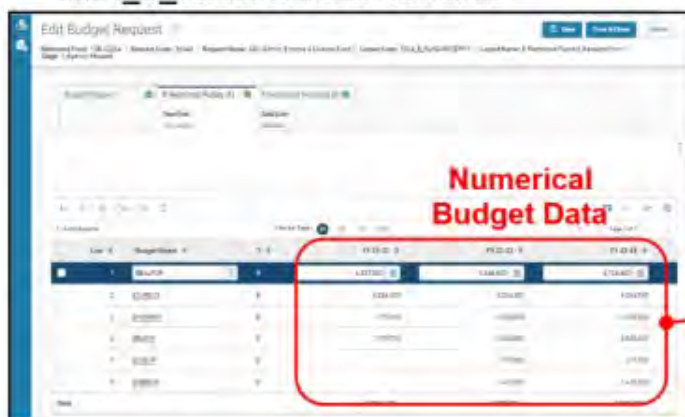
In this section, we will login to SAP's Enterprise Business Intelligence Version 4.2 (EBI 4.2) which houses the KBUD Reports and navigate to the 22-24 Biennium folder to access the necessary budget request reports. Reference Section 9, KBUD Reports, for more in depth explanation of reports.

- 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.

- 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.
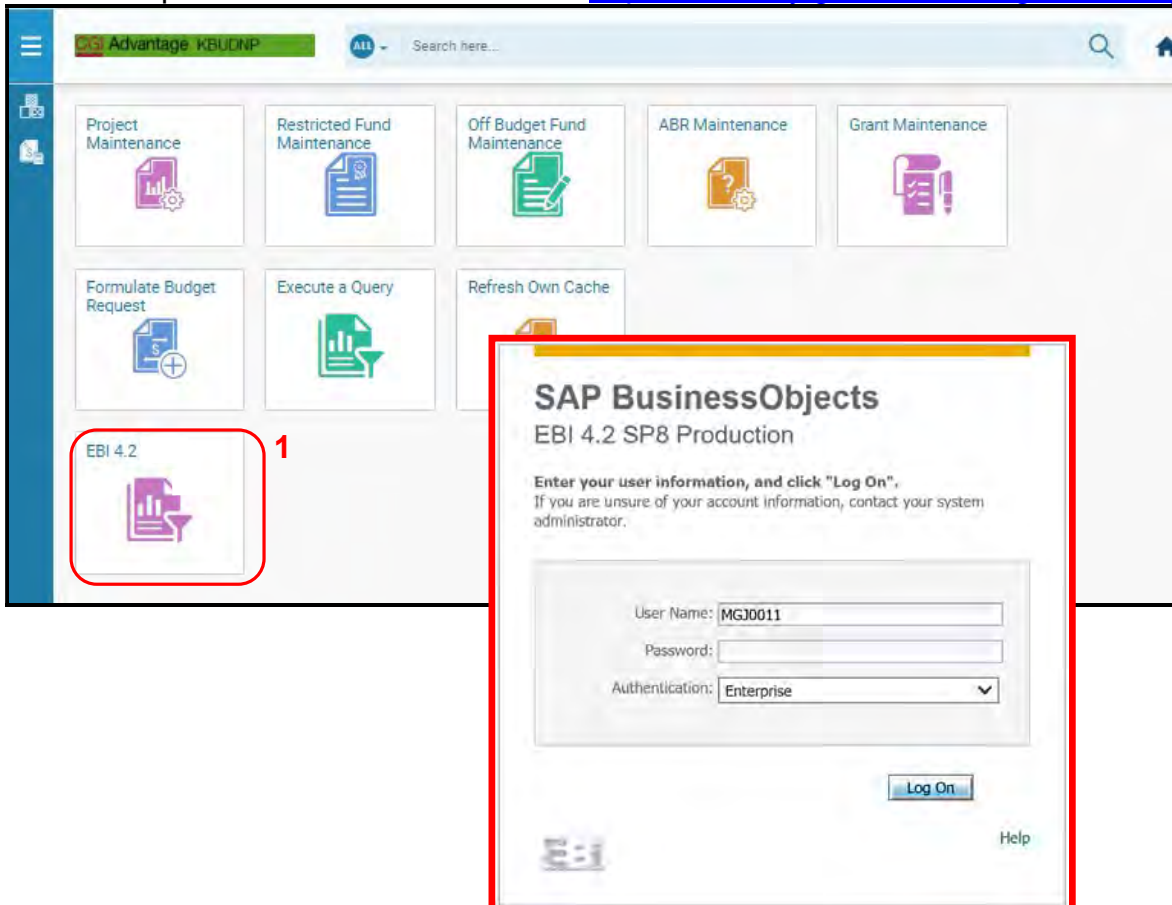
  ### Required Restricted Fund Reports For Restricted Funds
  1. D_RestrictedFundSumRecord (Includes all the agency's Restricted Funds)
  2. E Restricted Fund Record (Run this report for each individual Restricted Fund)

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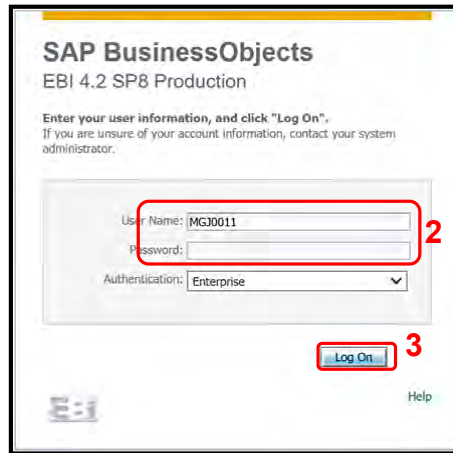
- You will need to access the login webpage to EBI 4.2 which contains KBUD reports:
  1. Either click on the EBI 4.2 tile located on the KBUD Home page to access the webpage, or open your web browser and enter the direct link to EBI 4.2 and paste it into the URL textbox: https://ebi42.ky.gov/BOE/BI/logonNoSso.jsp

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 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 [Run] will be enabled. Click the Run icon to run the report

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

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.

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

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
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	-23,600,000
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

A & B Forms

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?

Expenditure Totals

Expenditure by Fund Totals

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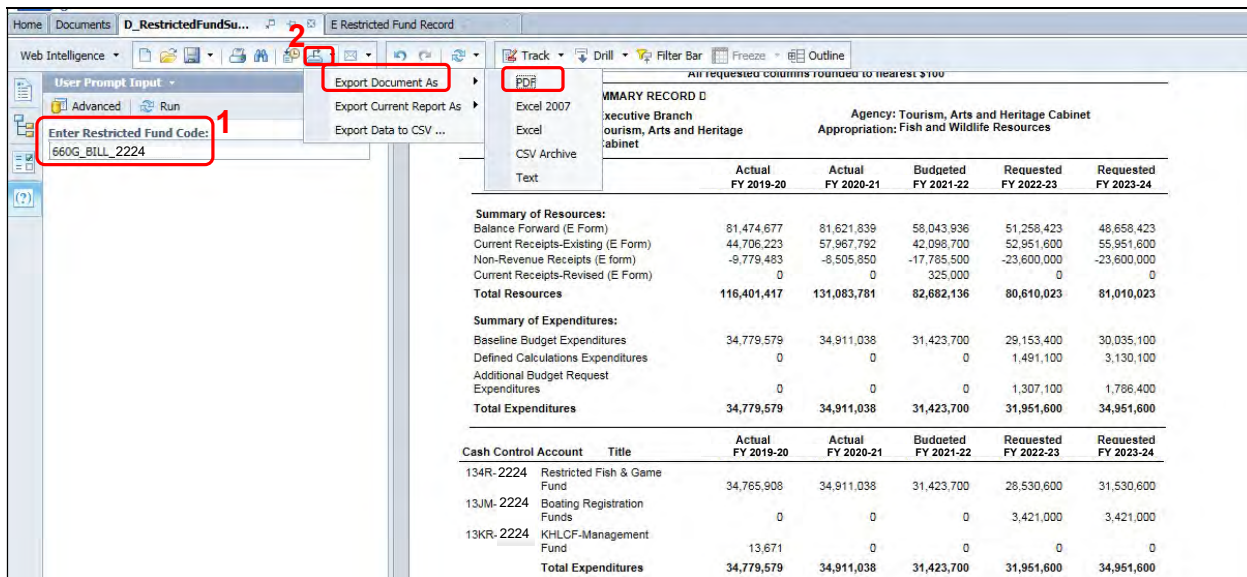
Summary of Expenditures:					
EXPBYFUND	34,779,579	34,911,038	31,423,700	31,951,600	34,951,600
-E Baseline Exp	34,779,579	34,911,038	31,423,700	29,153,400	30,035,100
-E Defined Calc Ex	0	0	0	1,491,100	3,130,100
-E ABR Exp	0	0	0	1,307,100	1,786,400
Should Be Zero	0	0	0	0	0

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 [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

- Once you are ready to run the final version of the required E Restricted Fund Record report reports, complete the following steps:

  1. Open the E Restricted Fund Record report as per the instructions in the previous paragraphs and use the Restricted Fund Code as the parameter/variable for this report. In this example, the Restricted Fund Code for the KHLCF-Management Fund is 134R-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 [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

- You should now have the understanding on how to use KBUD and EBI (KBUD Reports) to create the necessay 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

Grant Maintenance Data

Form Data

2224_G Form

Numerical Budget 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, <u>which do not require any state match support</u>, 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) to request additional codes.

In KBUD, the 2224_G form will be used to produce your agency's Federal Grant budget request.
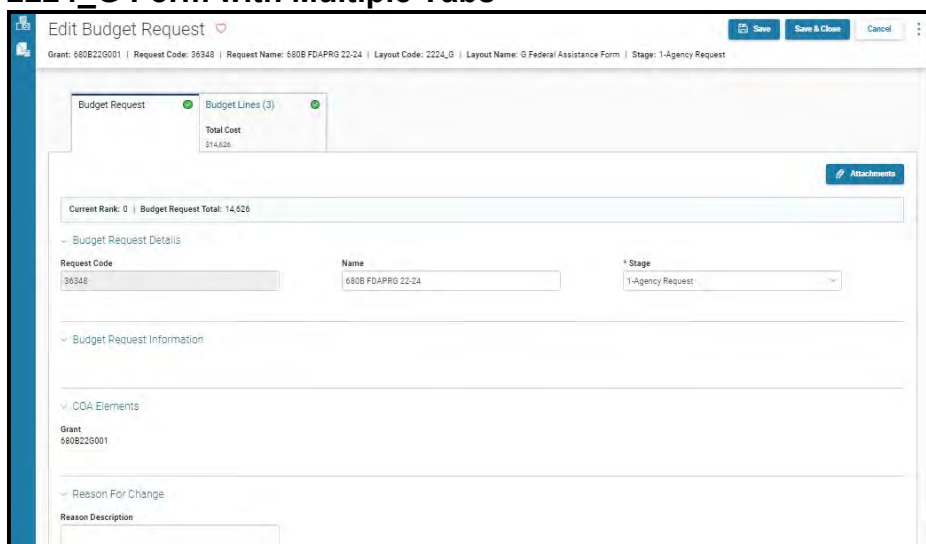
G Federal Assistance Form

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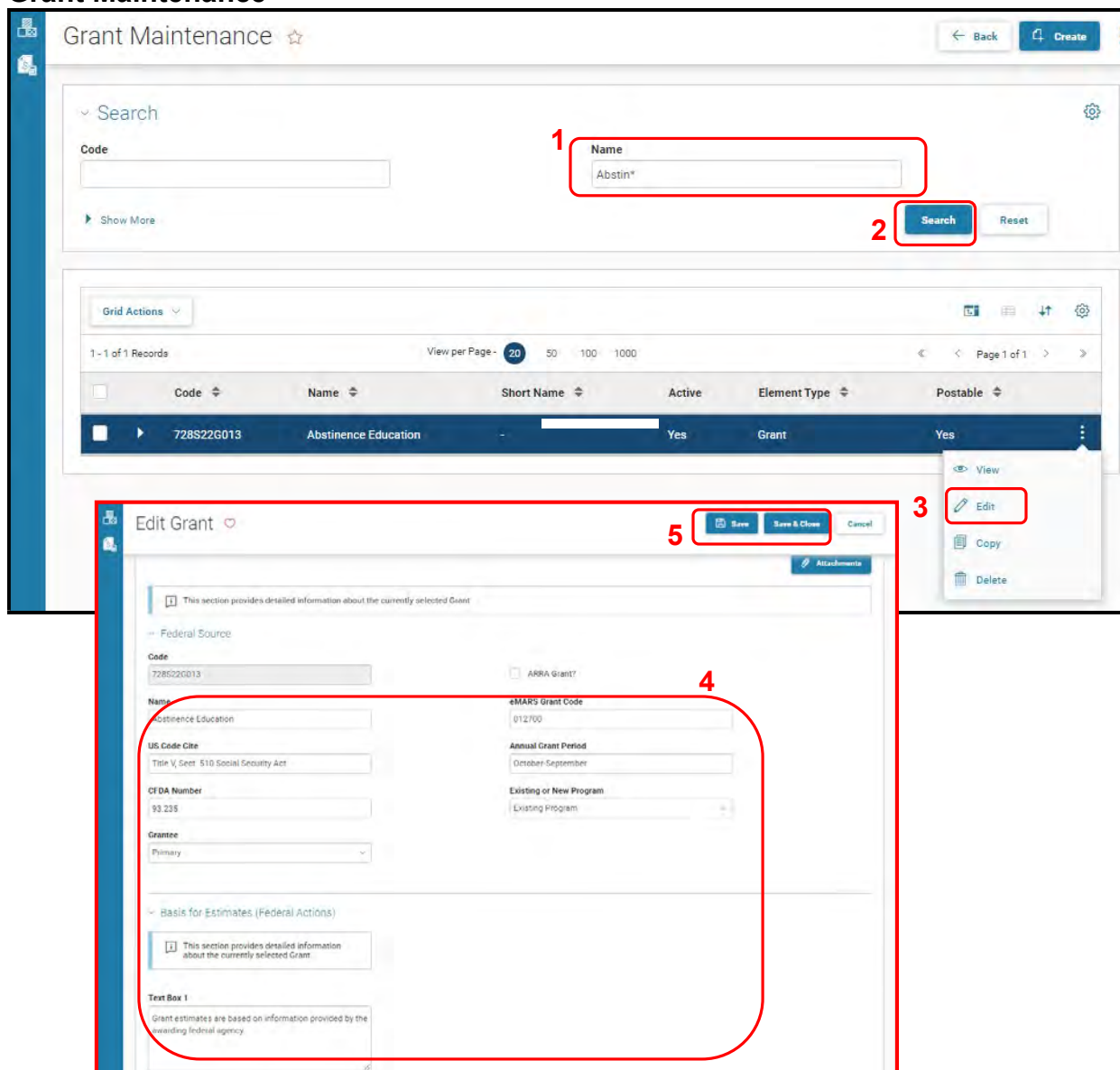
Home Page
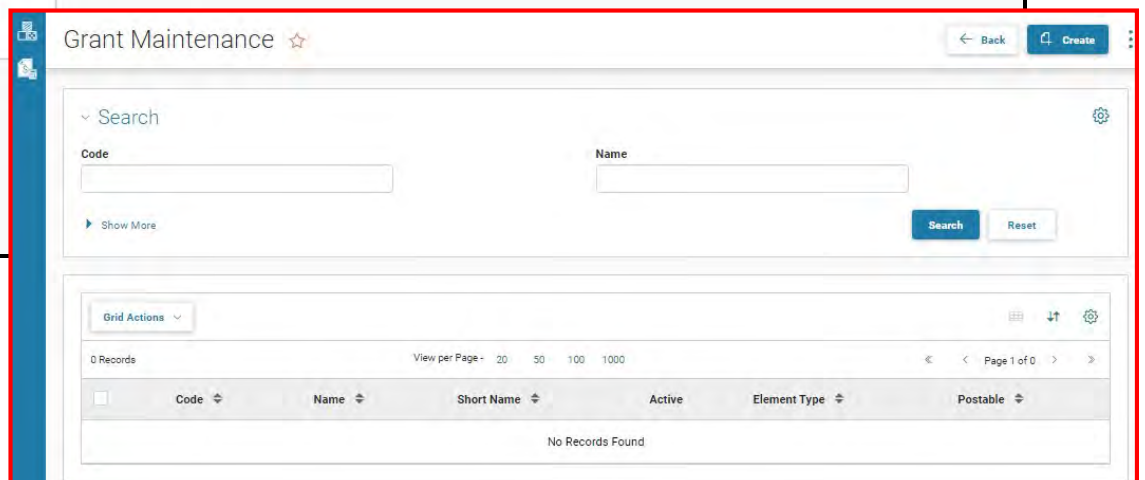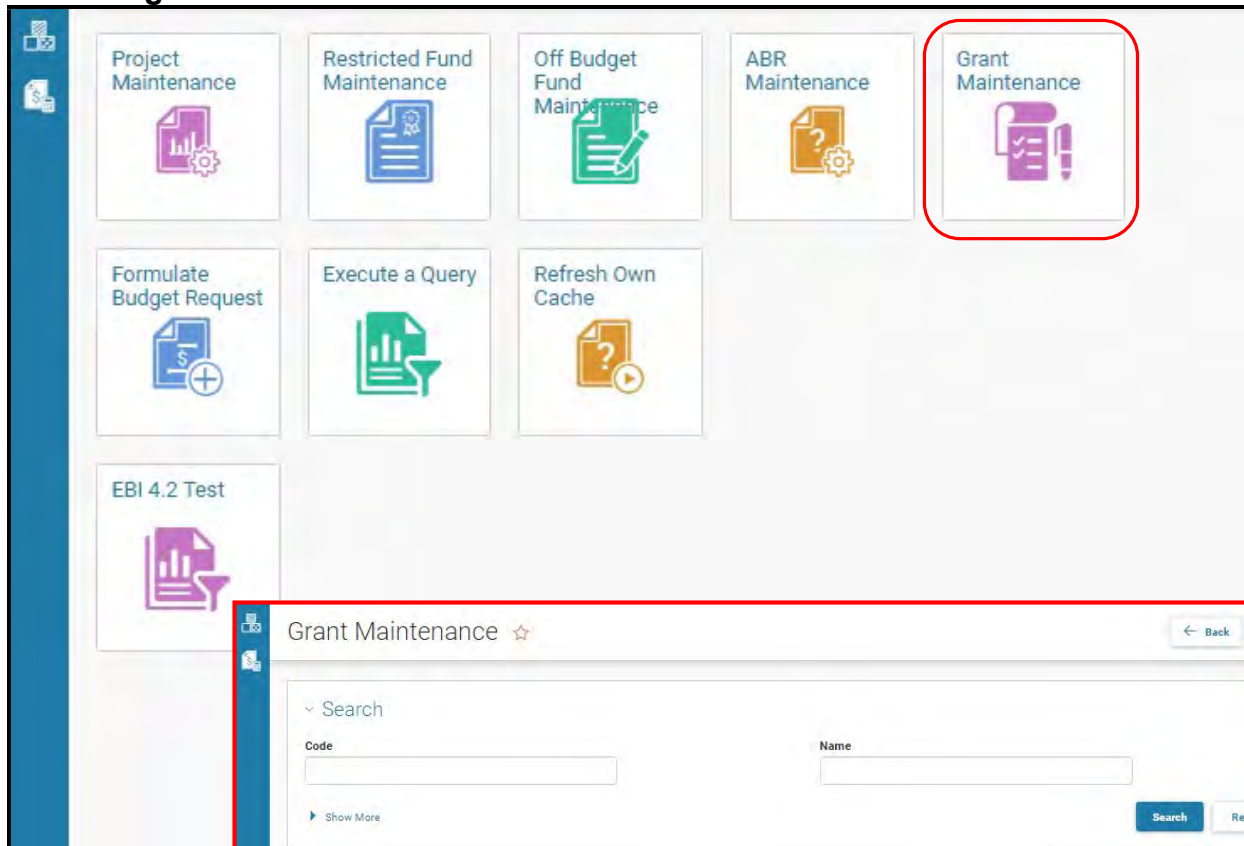
From the Grant Maintenance page, you can search and view all the Federal Grants by leaving the Code and Name textboxes empty and clicking the Search button. This will bring back all the Grants available based on your security. You can also narrow your search for a specific Grant by following these steps:

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

- 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

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

Basis for Estimates (Federal Actions)

Text Box 1	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

Text Box 2	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

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

Grant Award

FY 2019-2020	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)
FY 2020-2021	Provide the actual award the FY 2020-2021 of the grant period
FY 2021-2022	Provide the actual or estimated award the FY 2021-2022 of the grant period
FY 2022-2023	Provide the estimated award the FY 2022-2023 of the grant period
FY 2023-2024	Provide the estimated award the FY 2023-2024 of the grant period

Maintenance of Effort (Required by Federal Law)

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

- 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

- 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)

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)

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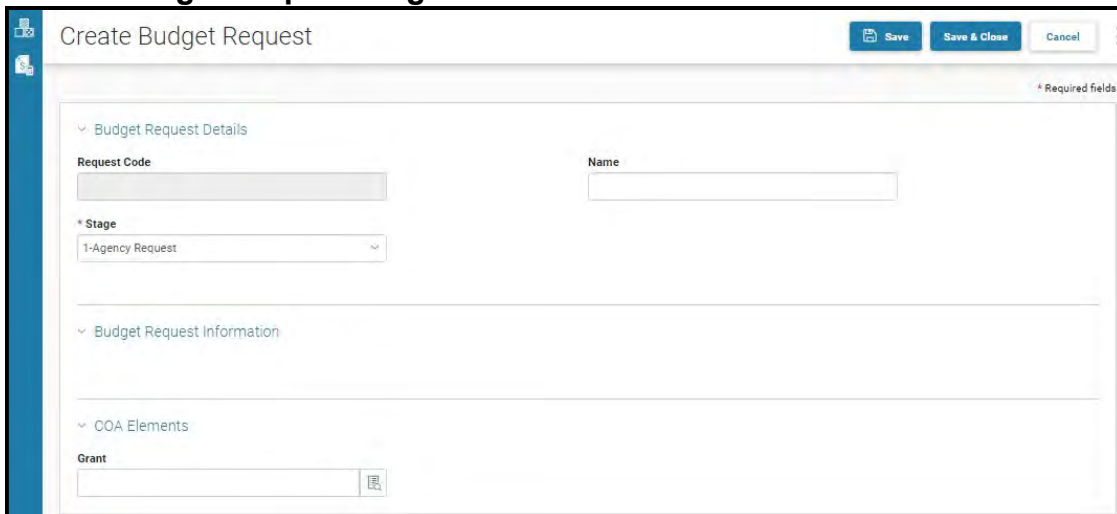
- From the Select Budget Request page, click the Create button. The Create Budget Request page will appear and allow you to create a new instance of the 2224_G form.

Select Budget Request Page (2224_G Form)
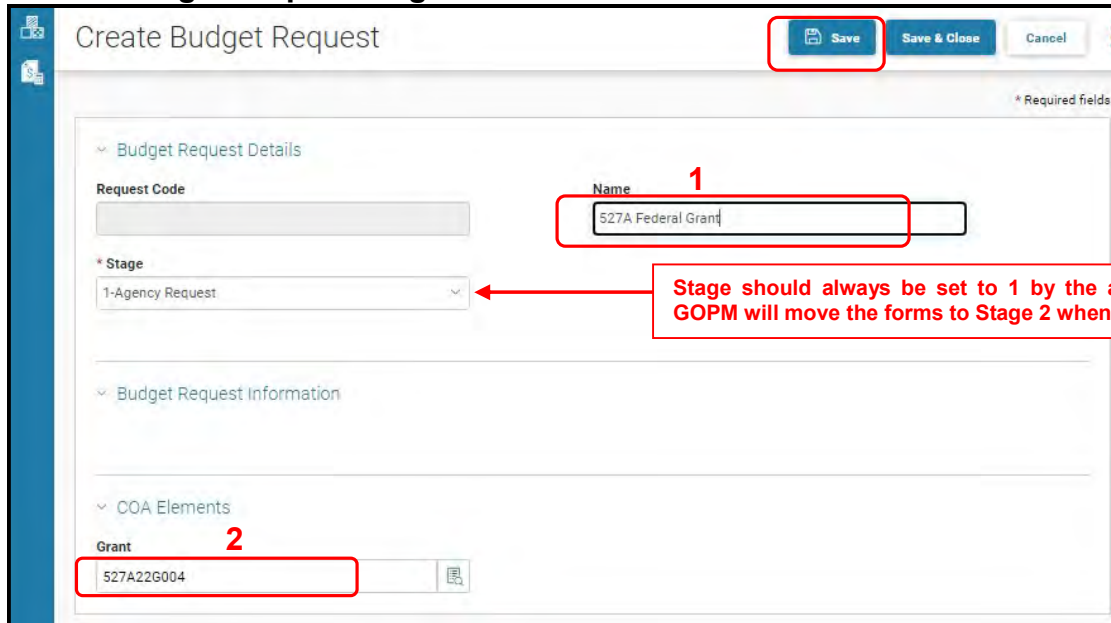
Create Budget Request Page

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

Edit Budget Request Page

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.
    1. Click on the Budget Lines tab (NOTE: You can now add your Sources of Funds and Expenditure 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 Save & Close button to exit the form when done adding the budget lines

New 2224_G Form

- 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

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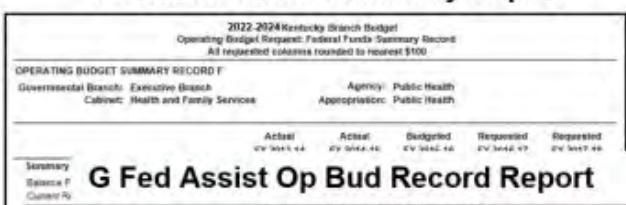
In this section, we will login to SAP's Enterprise Business Intelligence Version 4.2 (EBI 4.2) which houses the KBUD Reports and navigate to the 22-24 Biennium folder to access the necessary budget request reports. Reference Section 9, KBUD Reports, for more in depth explanation of reports.

- 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.
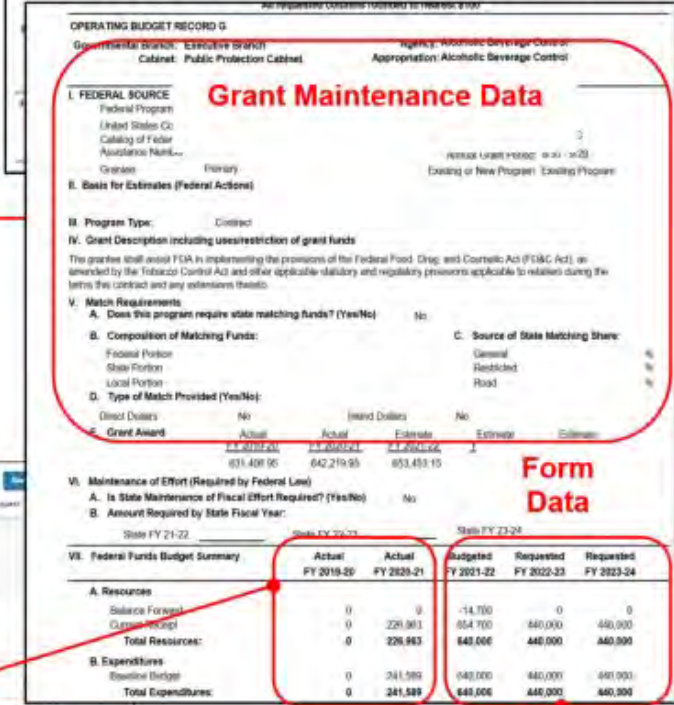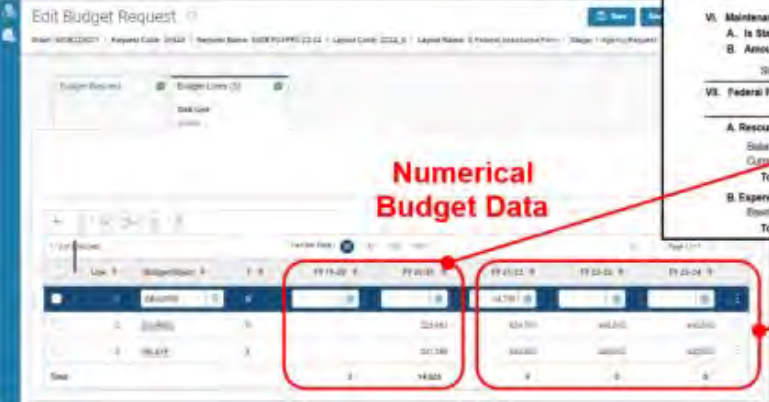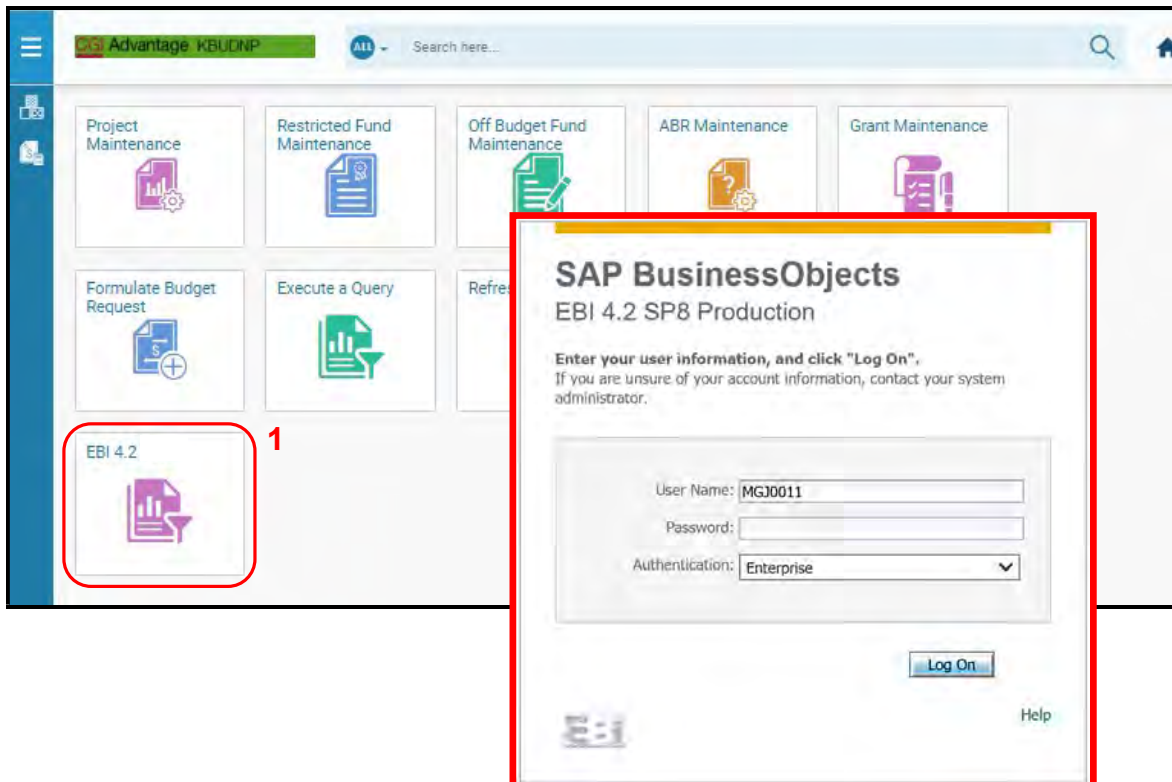
- In this scenario, we will run the two Federal Grant reports: one for the Corrections Management at the bill level (527A_BILL) and one for Correction's Federal Grant, State Criminal Alien Assistance Program (527A22G004). These two Federal Grant reports are required for your budget submission (NOTE: 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

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: MGJ0011 **2**
Password:
Authentication: Enterprise

Log On **3**

EBi   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

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 [Run] will be enabled. Click the Run icon to run the report
5. If you want to print a paper copy, click the Printer icon and follow the prompts to export the report to a PDF format. Open the PDF report in Adobe Reader and use the print feature in Adobe Reader to print a paper copy

Once you have successfully ran and printed all the individual G Fed Assist Op Bud Record Reports, complete the following steps to run the F Federal Funds Summary report for 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

- You should now have the understanding on how to use KBUD and EBI (KBUD Reports) to create the necessay 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

ABR Maintenance

Form Data

2224_B2-B3-B4-B5 Form

Numerical Budget Data

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) 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.
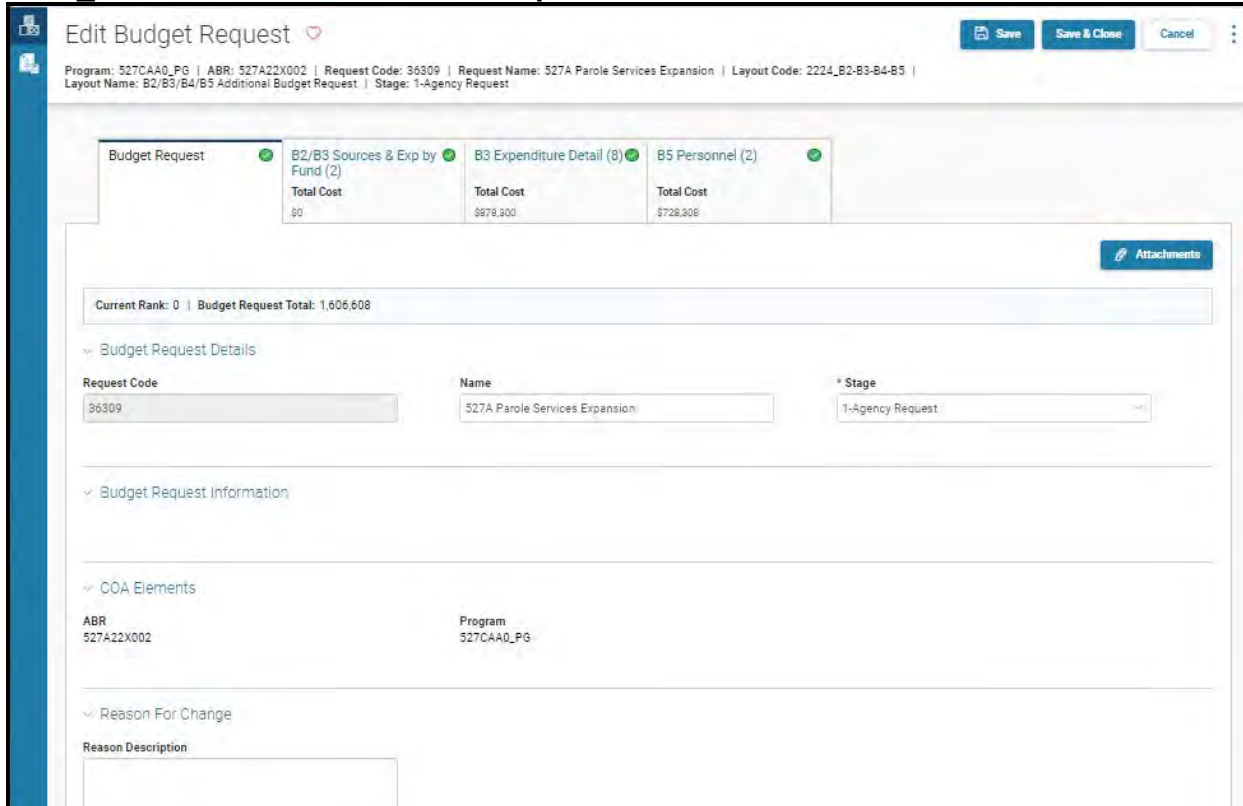
B2/B3/B4/B5 Additional Budget Request

		Code ⇕		Name ⇕	
☐	▶	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

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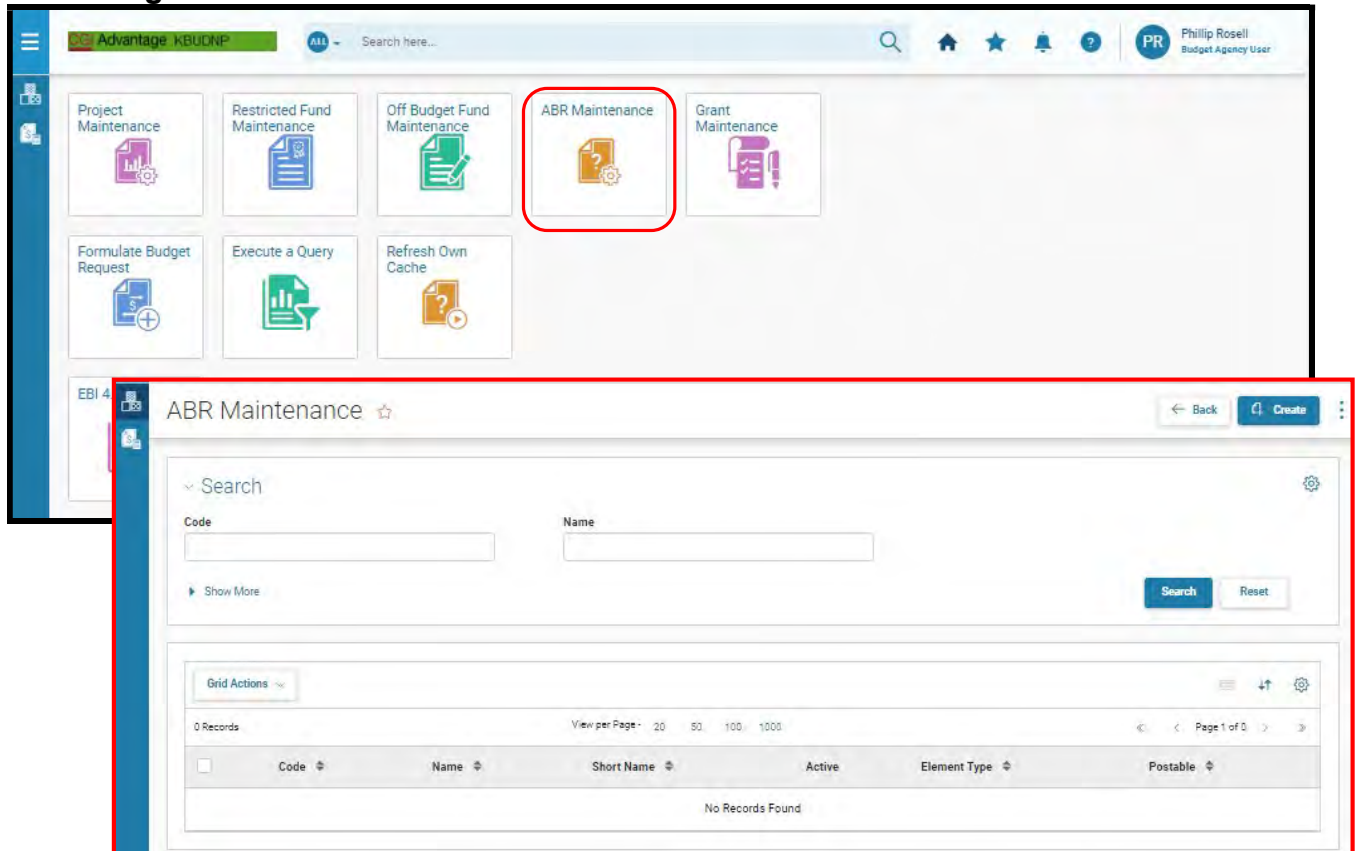
The following is a summarized description of the steps involved in the process to create an Additional Budget Request in order to help users understand the flow of the detailed instructions:

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
    o 2224_B2-B3-B4-B5 Budget Request Form Tabs
        ▪ **B2/B3 Sources & Exp by Funds**
        ▪ **B3 Expenditure Detail**
        ▪ **B5 Personnel**
    o 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.
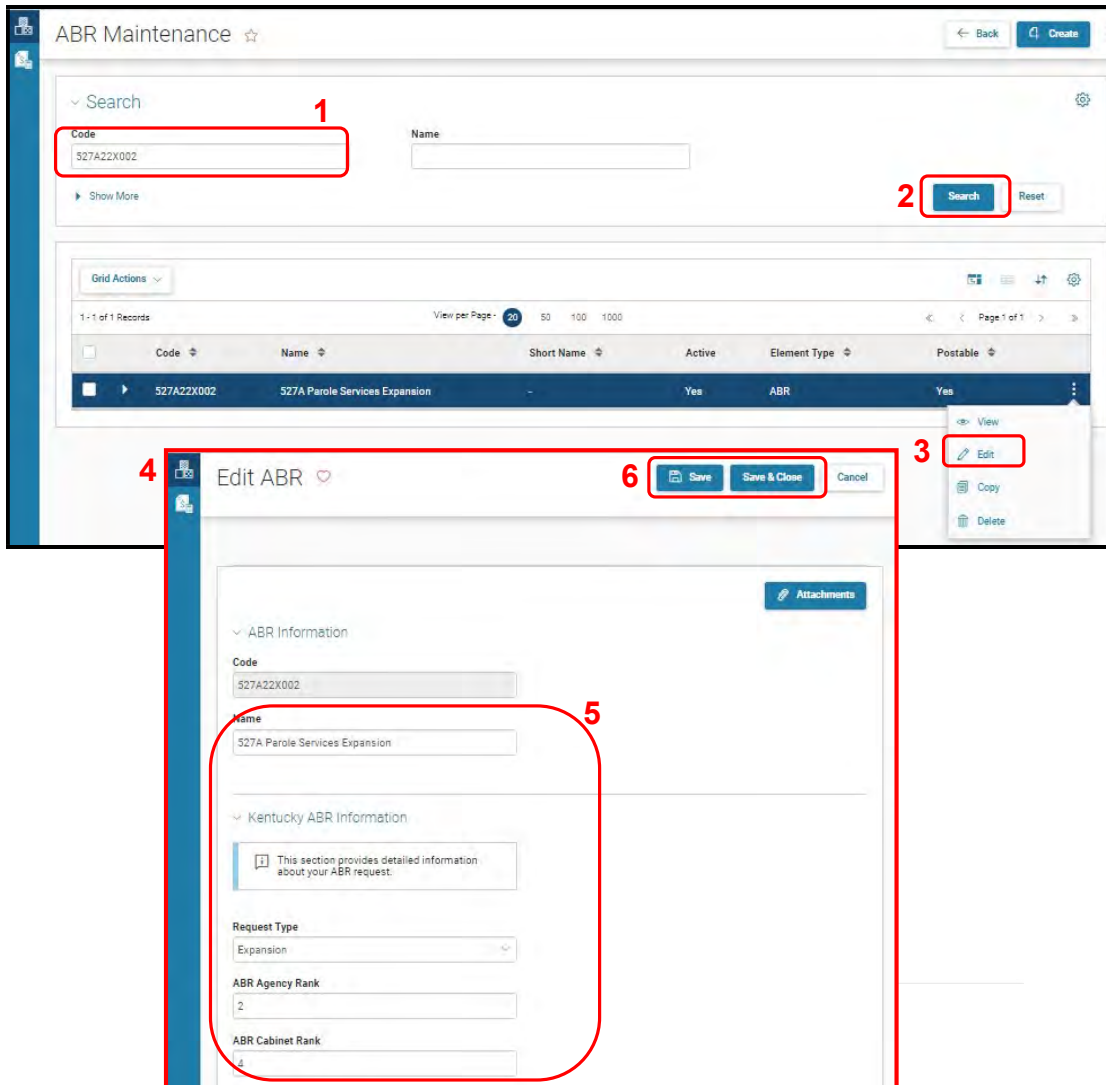
Home Page

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

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

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

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

- 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)

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)

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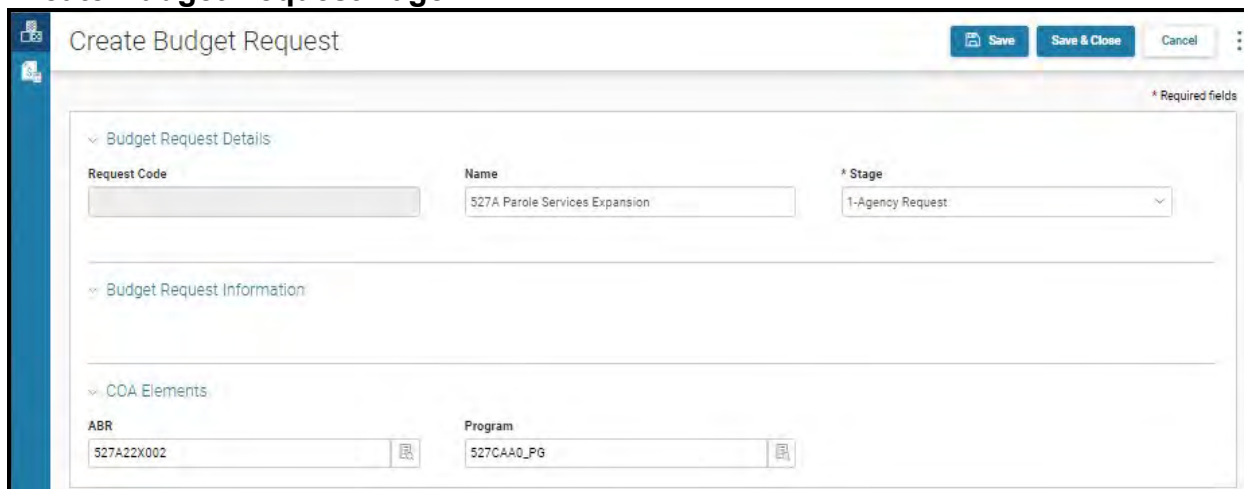
- From the Select Budget Request page, click the Create button. The Create Budget Request page will appear and allow you to create a new instance of the 2224_B2-B3-B4-B5 form.

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

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

Edit Budget Request Page

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

- Continue this same process with the remaining form's tabs until you have completed the form.
- Ensure the necessary form's tabs include budget data for each budget object. You can reference the budget object types by going to OSBD's Website, http://osbd.ky.gov/Pages/KBUD-Information.aspx, and viewing a list of all applicable budget objects.
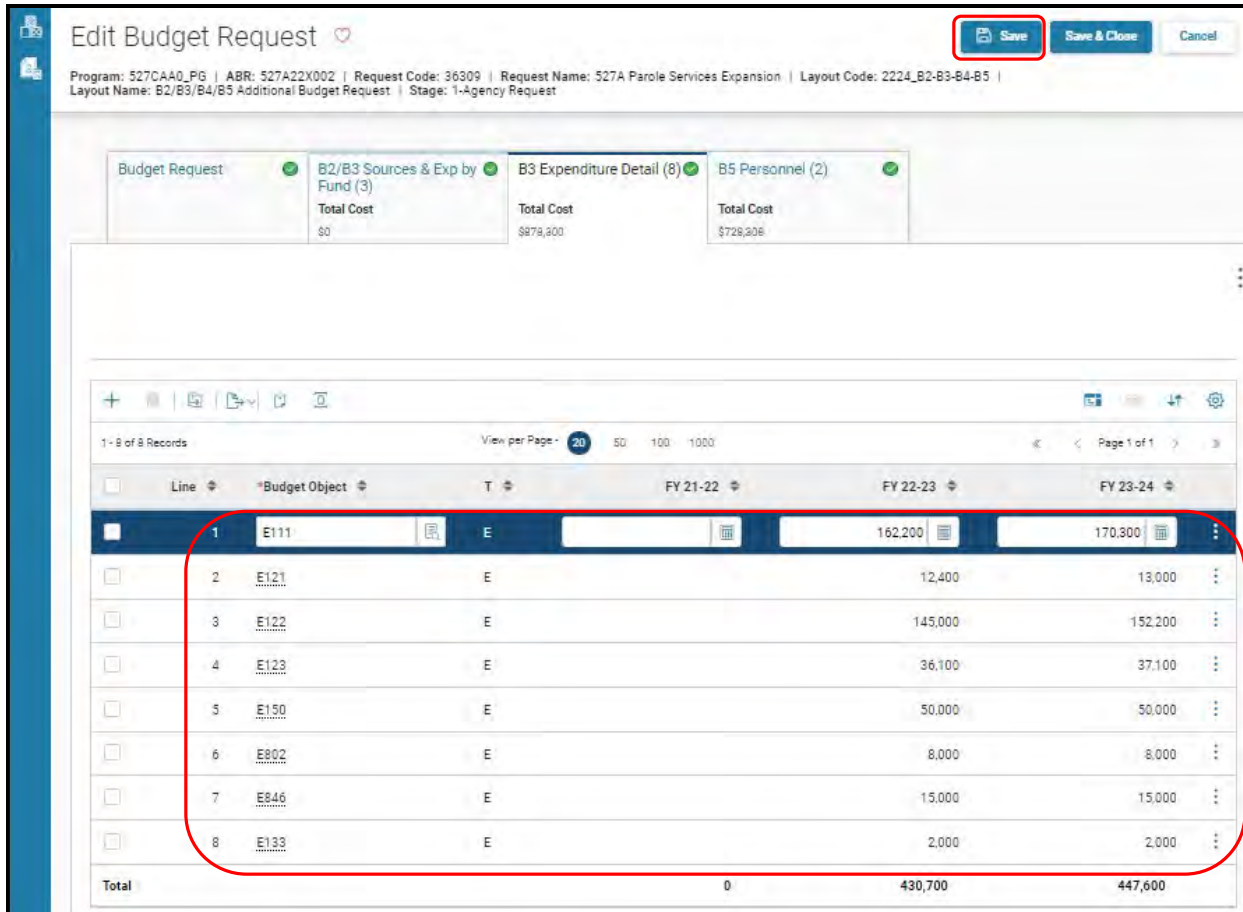
- To complete the 2224_B2-B3-B4-B5 form, you will need to enter the budget lines for the B3 Expenditure Detail and B5 Personnel tabs.

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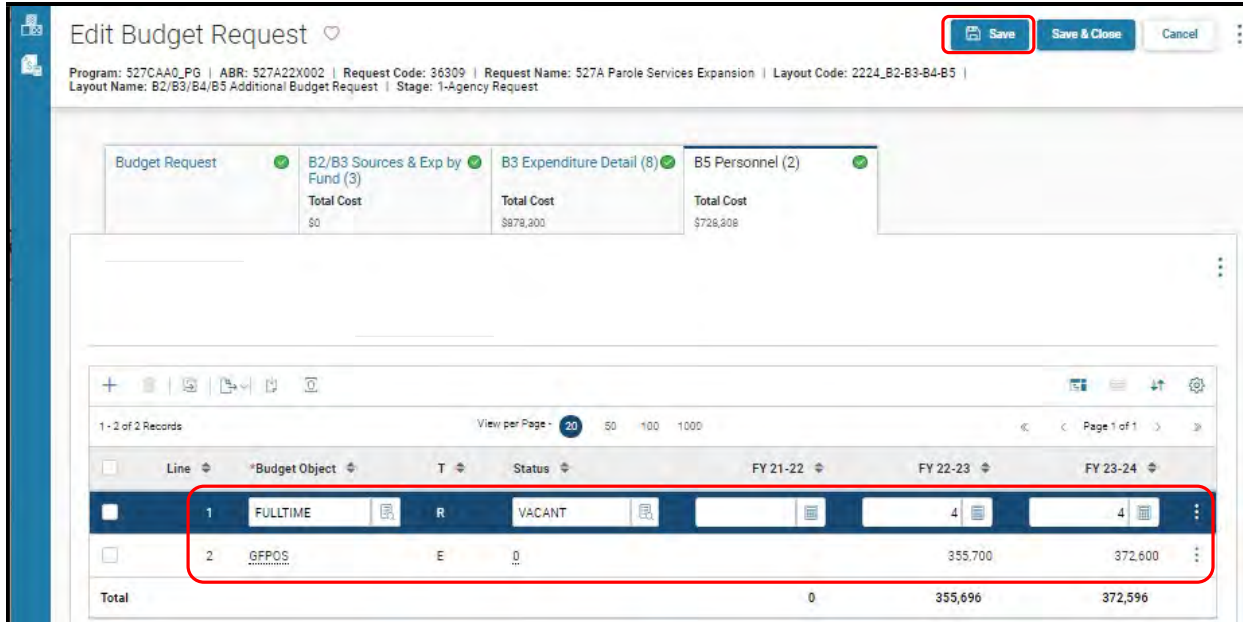
- The B5 Personnel tab is used to identify the additional number of Full-Time, Part-Time and Other Positions (including Federally Funded Time Limited (FFTL) and Interim positions).

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

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

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

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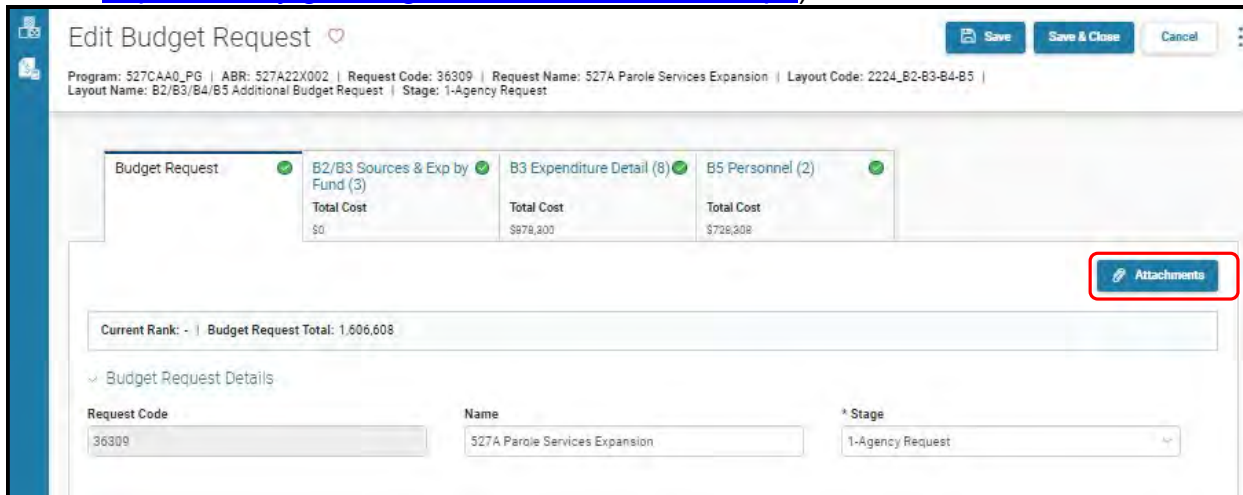
- The final step to complete the 2224_B2-B3-B4-B5 form is to use the Attachment button to load the program narrative created in Microsoft Word. The template for the program narrative is named 2022-2024 Additional Budget Record B4, and it is located on OSBD's Website (Link to Webpage - http://osbd.ky.gov/Pages/KBUD-Information.aspx).

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

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

Section 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.

- 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).

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

    <u>Supportive ABR Report</u>
    (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

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 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.

  1. Double click on the B1B2 Financial Record Report to open up the report
  2. Click on Question Mark icon [?] to ensure the parameters/variables' text boxes are visible. This will allow you to enter the required parameters/variables
  3. Enter the required parameters/variables into the Program Code and ABR text boxes. In this scenario, we will enter the Program code 670A_PG and ABR 670K22X007
  4. Once the proper parameters/variables are entered, the Run icon [Run] will be enabled. Click the Run icon to run the report
  5. If you want to print a paper copy, click the Printer icon and follow the prompts to export the report to a PDF format. Open the PDF report in Adobe Reader and use the print feature in Adobe Reader to print a paper copy

- In this second scenario, we will run and print the B3 Expenditure Detail Report for the Program 670A_PG, General Administration and Support 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 ⟦🔄 Run⟧ will be enabled. Click the Run icon to run the report
    5. If you want to print a paper copy, click the Printer icon ⟦🖨⟧ and follow the prompts to export the report to a PDF format. Open the PDF report in Adobe Reader and use the print feature in Adobe Reader to print a paper copy

- You should now have the understanding on how to use KBUD and EBI (KBUD Reports) to create the necessay 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

<u>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.</u> 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 GOPM.

Project Maintenance

Capital Budget Reports

Capital Forms

Capital Planning System Data

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) and request that additional Project codes be added.

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

- Only information on projects identified in the 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:
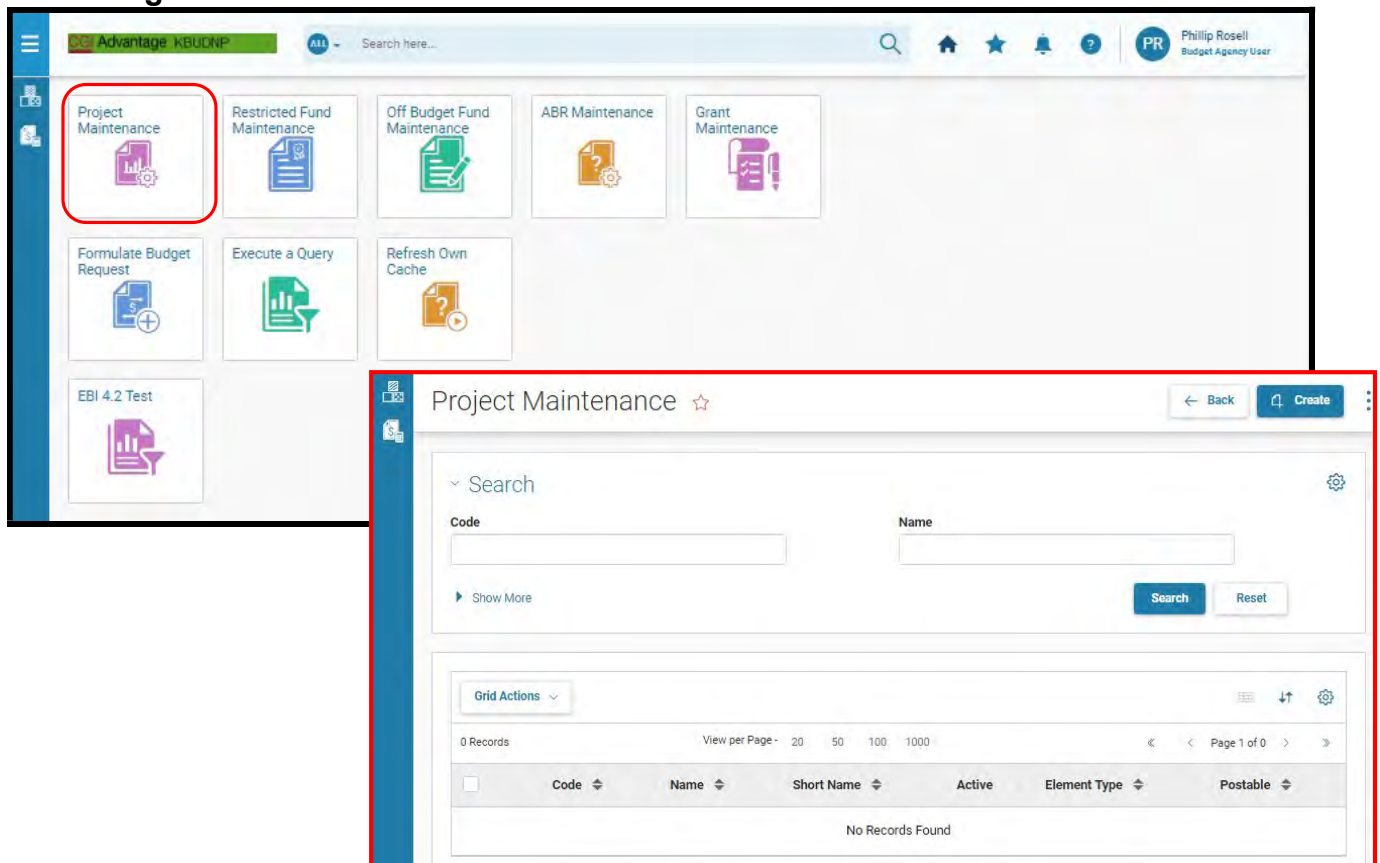
1) Login to KBUD and navigate to the Project Maintenance table to update the information for one of the projects
2) Navigate to the Budget Layout Selection Page to choose the 2224_CAPITAL_FUND, Capital Request by Fund Source form
3) Create an instance of the 2224_CAPITAL_FUND form
4) Manually enter the 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
    o **CBR01 Project Summary Report**
    o **CBR-02, Capital Project Record**
    o **CBR-03, Capital Equipment Record**
    o **CBR-04, Capital Information Technology System Record**
    o **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:

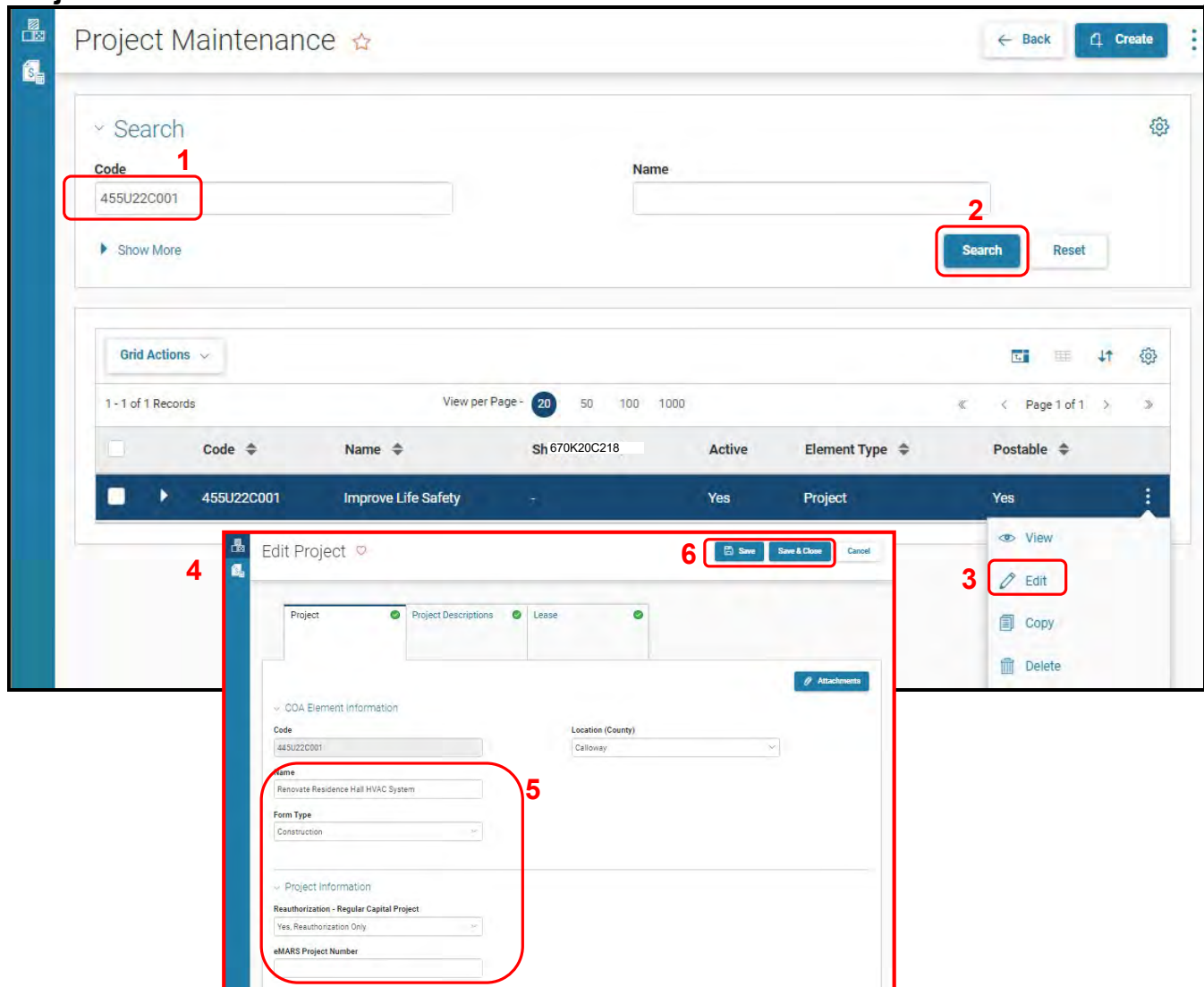- Click the on the Project Maintenance tile. The Project Maintenance page will appear.

Home Page

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

- 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.

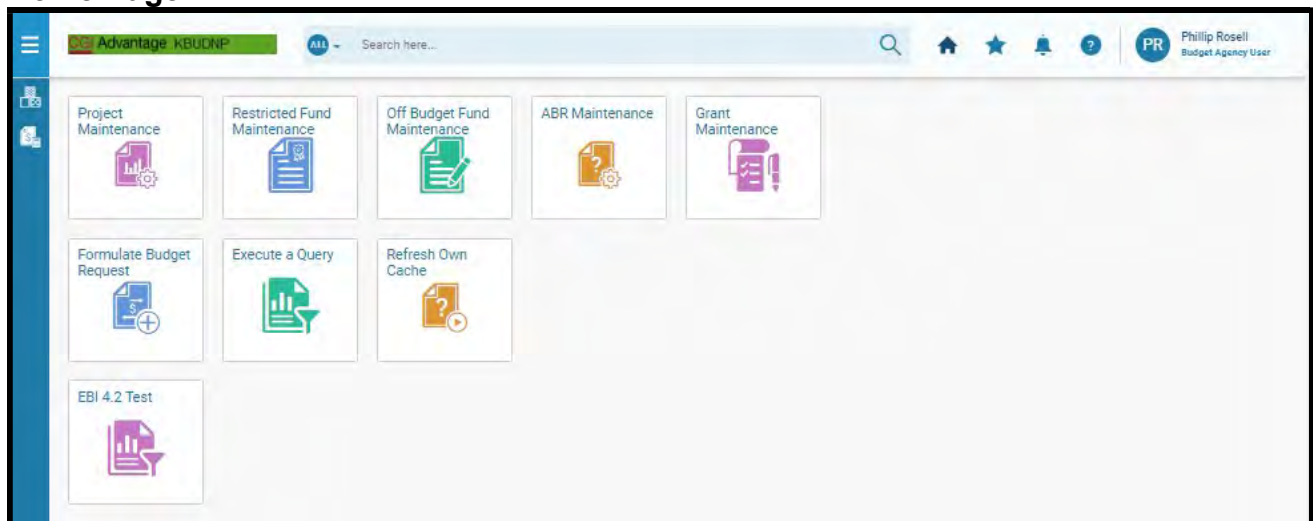|	
Name	Enter the Project Title (Populated by the 6-Year Plan data)
Form Type	Construction, Equipment, Information Technology System, or Lease - Select the CBR form type. (Populated by the 6-Year Plan data)
Location (County)	Construction, Equipment, or Lease - Select the county in which the project will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

Completion or Acquisition Date	**Completion Date** - 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) **Acquisition Date** - 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)
Long Project Description	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.
Short Project Description	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.
Priorities-Capital Budget Request - Cabinet	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)
Priorities-Capital Budget Request - Agency	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)
Priorities-Six Year Capital Plan - Cabinet	Construction, Equipment, or Information Technology System - Enter the cabinet priority from the 6-Year Capital Plan. (Populated by the 6-Year Plan data)
Priorities-Six Year Capital Plan - Agency	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

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.
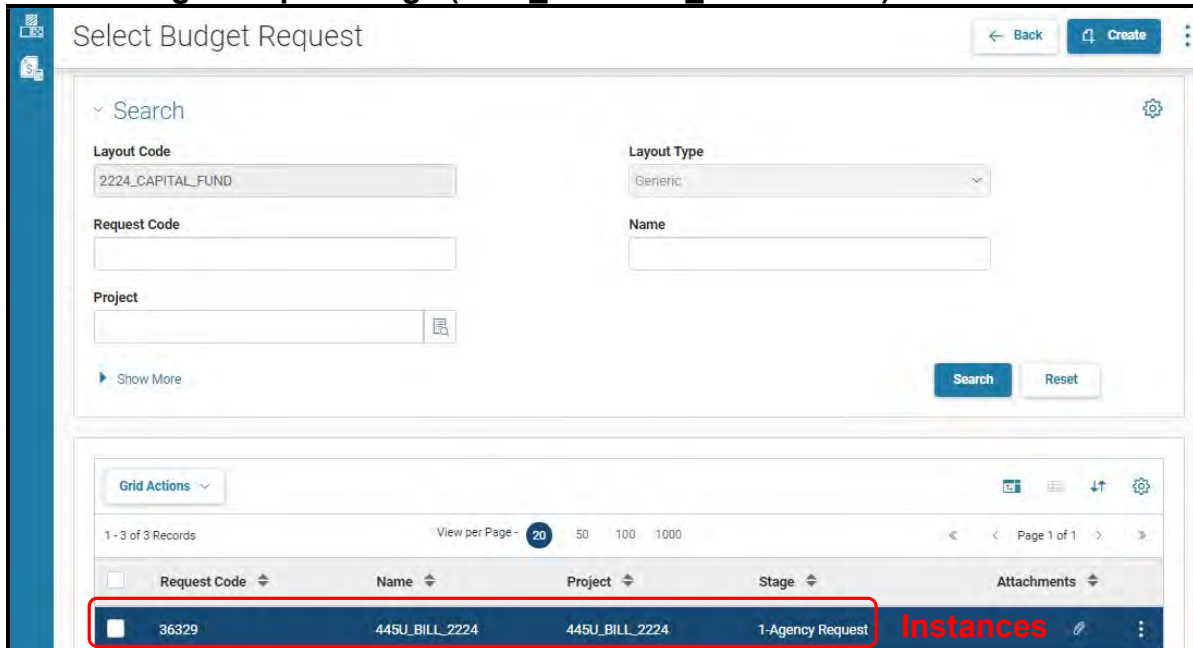
Budget Layout Selection Page

- 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)

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)

Section 6.2.4   Creating the Capital Request by Fund Source Form
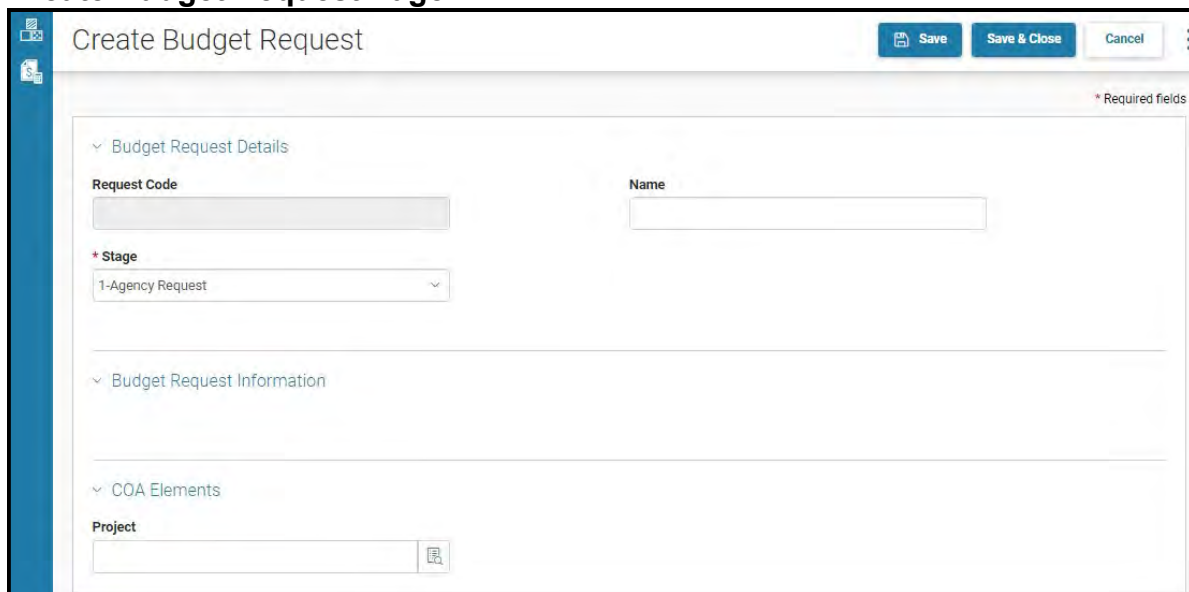
In this section, we will create a Capital Request by Fund Source Form using Program 445U_BILL_2224, Murray State University.

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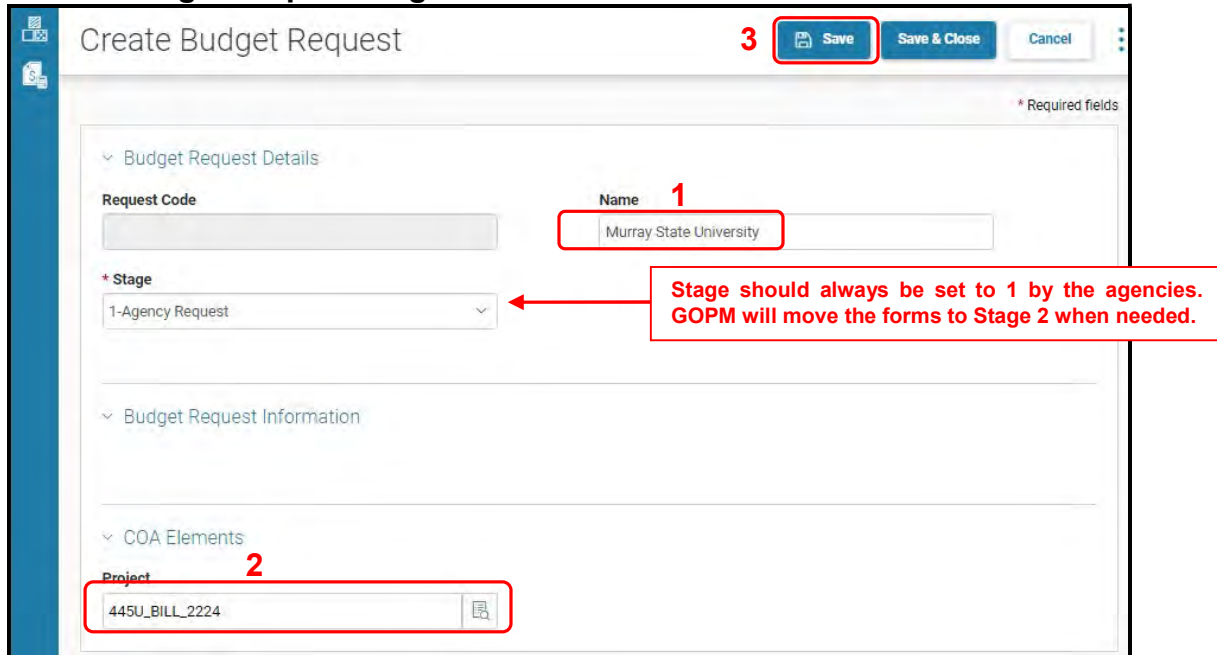
Create Budget Request Page
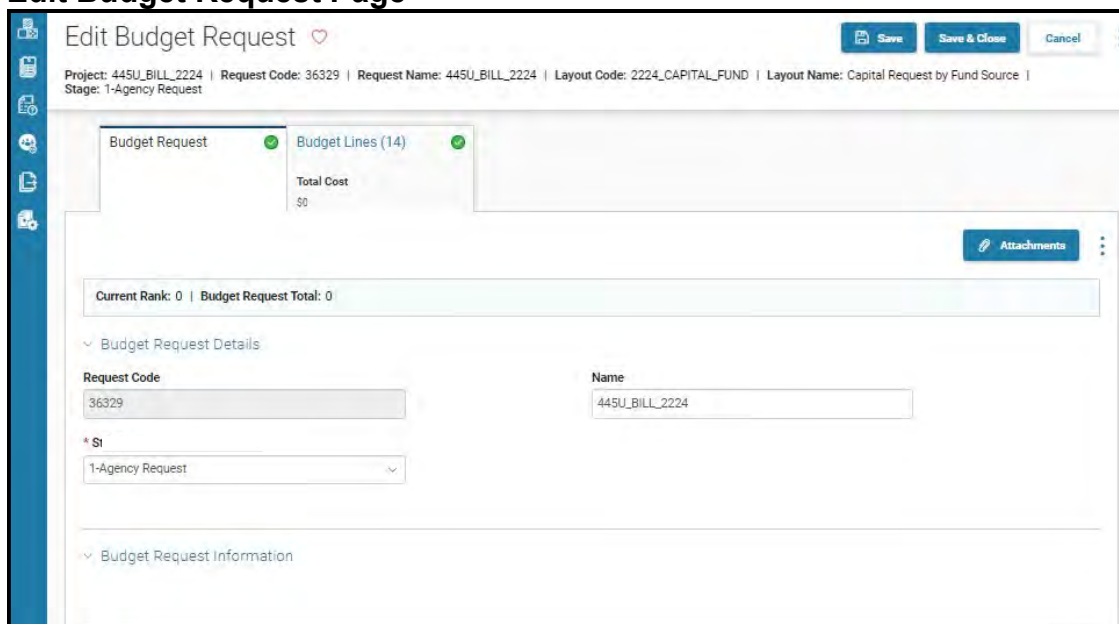
From the Create Budget Request page, you will need to complete these steps:

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
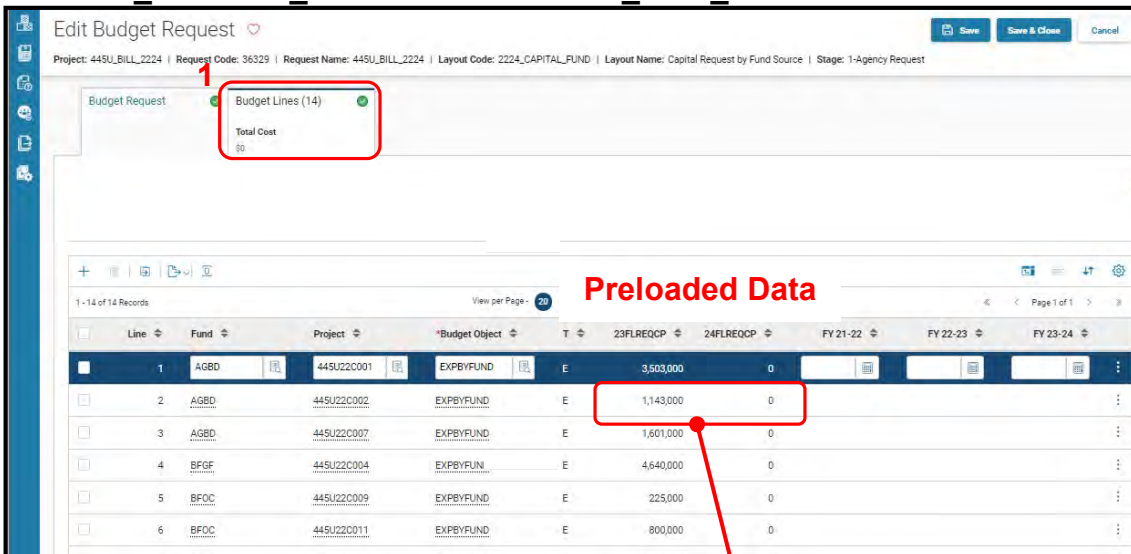
Edit Budget Request Page

Section 6.2.5 Entering Budget Data in the 2224_CAPITAL_FUND Form
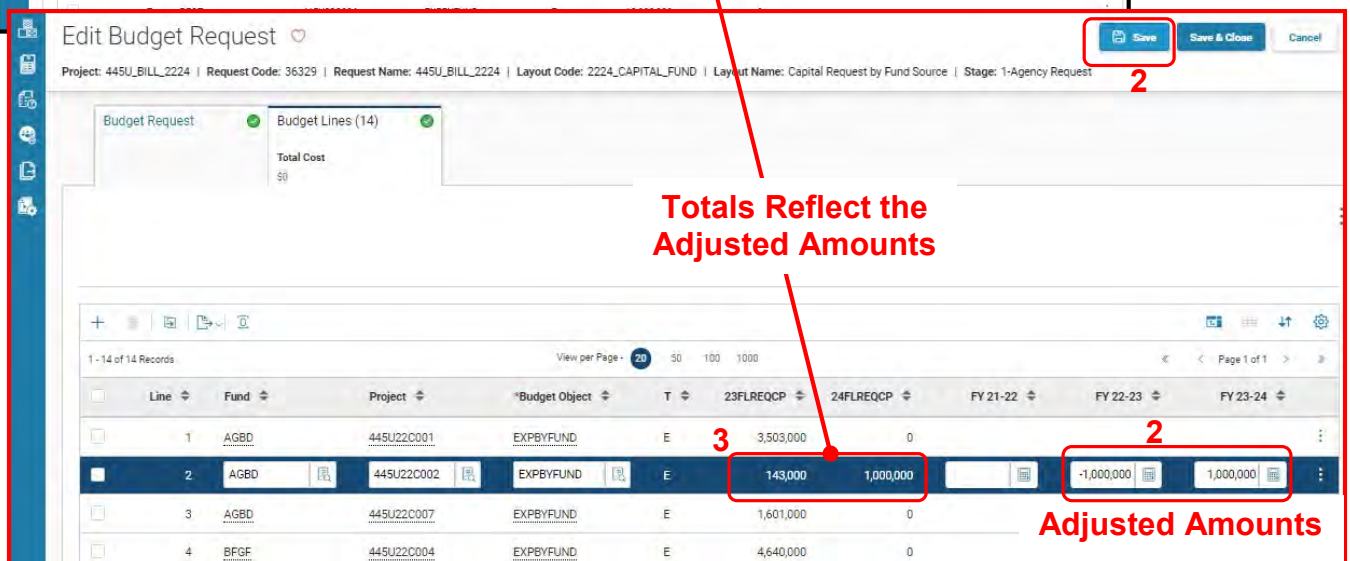
- Once the new form is created, you will be able to access the Budget Lines tab within the form. You can follow these steps to review and **manually** adjust line information if necessary.
    1. Click on the Budget Lines tab (NOTE: You can now see the Preloaded information populated on your form in the 23FLREQCP and 24FLREQCP columns)
    2. 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).
    3. 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

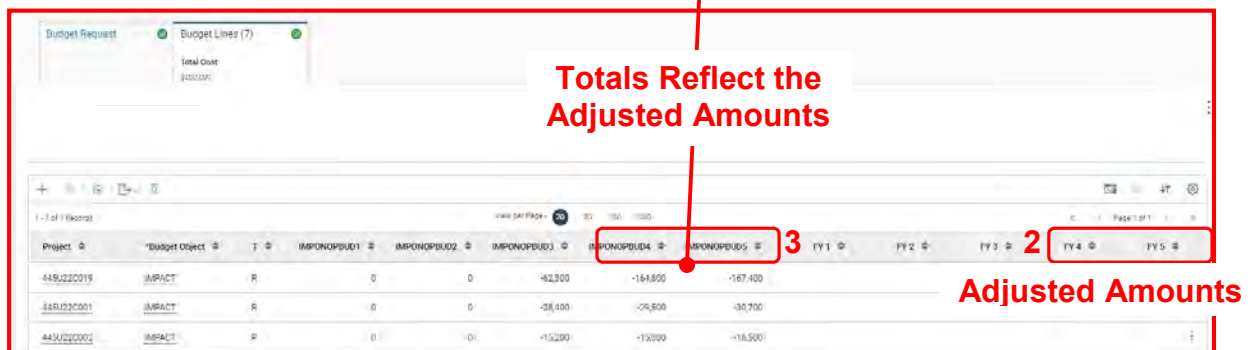## Section 6.2.6   Creating and Entering Budget Data in the 2224_CAPITAL_EXPEND Form

- 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.
  1. Click on the Budget Lines tab (NOTE: You can now see the Preloaded information populated on your form in the 23FLREQCP and 24FLREQCP columns)
  2. 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).
  3. 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
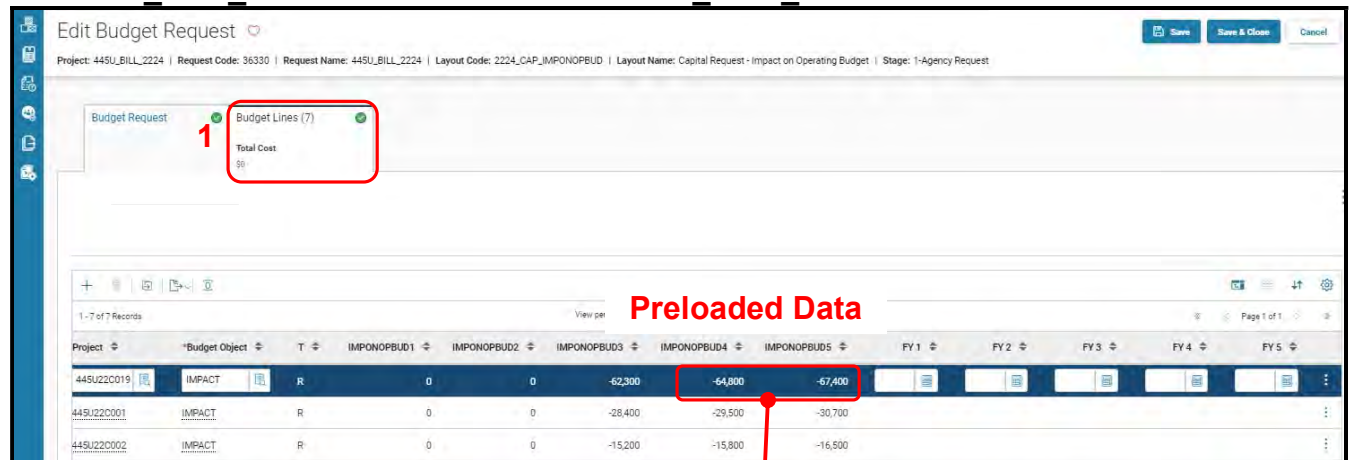
Section 6.2.7 Creating and Entering Budget Data in the 2224_CAP_IMPONOPBUD Form

- Use the same process described in the previous section to create a new instance of a 2224_CAP_IMPONOPBUD form for Program 455U_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.
  1. Click on the Budget Lines tab (NOTE: You can now see the Preloaded information populated on your form in the IMPONOPBUD1, IMPONOPBUD2, IMPONOPBUD3, IMPONOPBUD4, and IMPONOPBUD5 columns)
  2. Click on 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)
  3. 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 455U_BILL_2224

- 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.
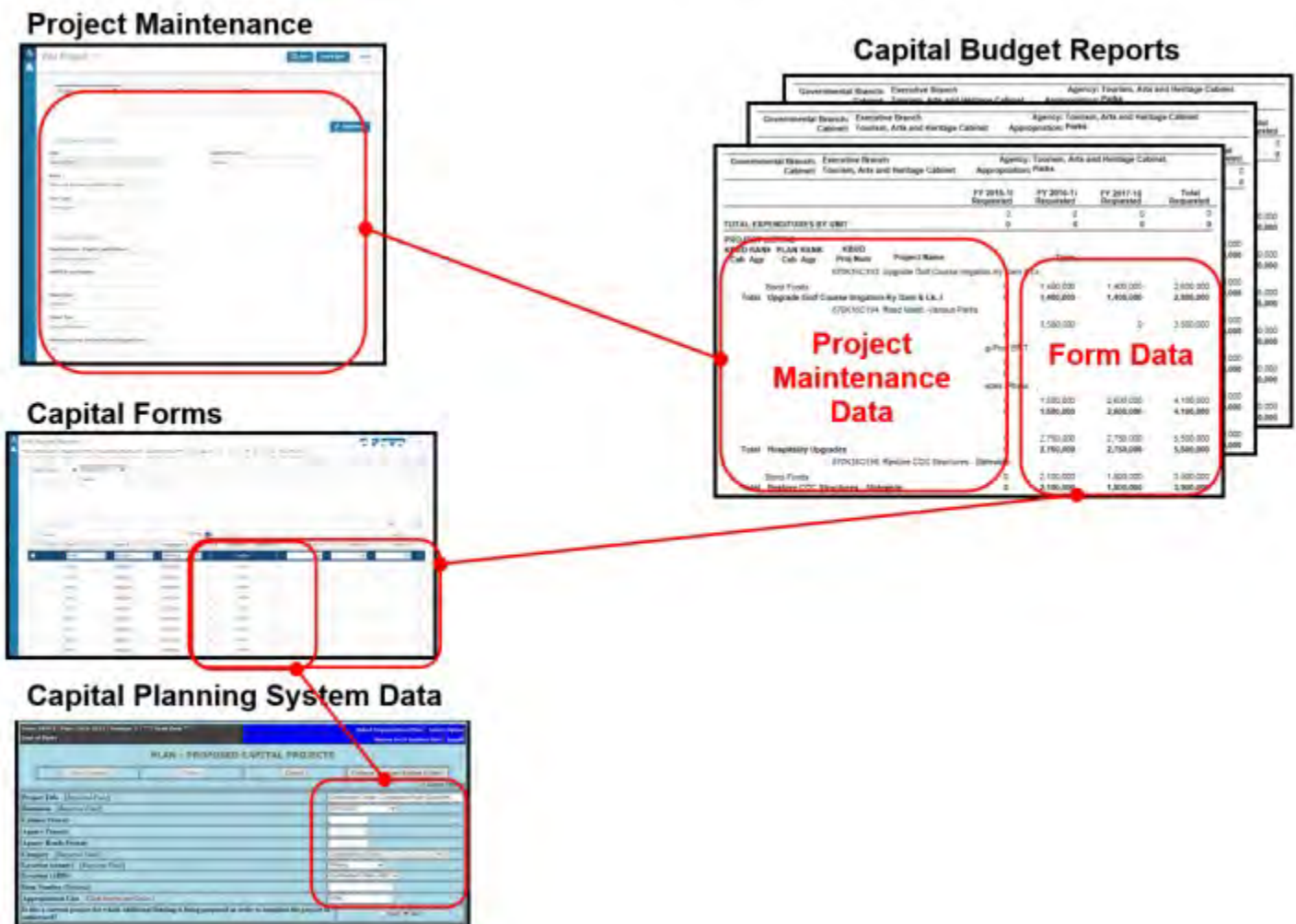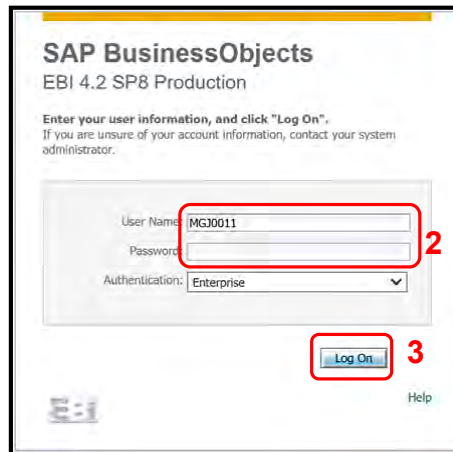
- In this scenario, we will run the CBR01 Project Summary Report for 455U_BILL_2022 to determine the Form Type (Construction, Equipment, Information Technology System, or Lease) for each project. Based on the results of this report, we can determine which other CBR reports are needed for this submission:
    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/logonNoSso.jsp

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

- The Home tab is the entry point into the EBI application. Once in the application, navigate to the KBUD 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 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 [Run] will be enabled. Click the Run icon to run the report
5. If you want to print a paper copy, click the Printer icon [printer] and follow the prompts to export the report to a PDF format. Open the PDF report in Adobe Reader and use the print feature in Adobe Reader to print a paper copy

- After reviewing the CBR01 Project Summary Report for 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**

- 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.

    1. Double click on the CBR02 Report to open up the report
    2. Click on Question Mark icon [?] to ensure the parameter/variable text box is visible. This will allow you to enter the required parameter/variable
    3. Enter the required parameter/variable into the Project Code text box. In this scenario, we will enter the Project code 670K20C207
    4. Once the proper parameter/variable is entered, the Run icon [Run] will be enabled. Click the Run icon to run the report
    5. If you want to print a paper copy, click the Printer icon and follow the prompts to export the report to a PDF format. Open the PDF report in Adobe Reader and use the print feature in Adobe Reader to print a paper copy

- In this scenario, we will run the CBR03 Capital Project Report for Capital Equipment Project 445U22C009, Broadcasting Education Laboratory Equipment. The CBR03 Report will need to be created for each of the Capital Equipment projects.

  1. Double click on the CBR03 Report to open up the report
  2. Click on Question Mark icon [?] to ensure the parameter/variable text box is visible. This will allow you to enter the required parameter/variable
  3. Enter the required parameter/variable into the Project Code text box. In this scenario, we will enter the Project code 445U22C009
  4. Once the proper parameter/variable is entered, the Run icon [Run] will be enabled. Click the Run icon to run the report
  5. If you want to print a paper copy, click the Printer icon and follow the prompts to export the report to a PDF format. Open the PDF report in Adobe Reader and use the print feature in Adobe Reader to print a paper copy

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

Section 7   Off Budget Fund Form

Section 7.1   Budget Form Overview

The 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

Off-Budget Fund Record Report

Off Budget Maintenance Data

Historical Data

Form Data

2224_OFFBUD_FUND Form

Numerical Budget Data

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

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.

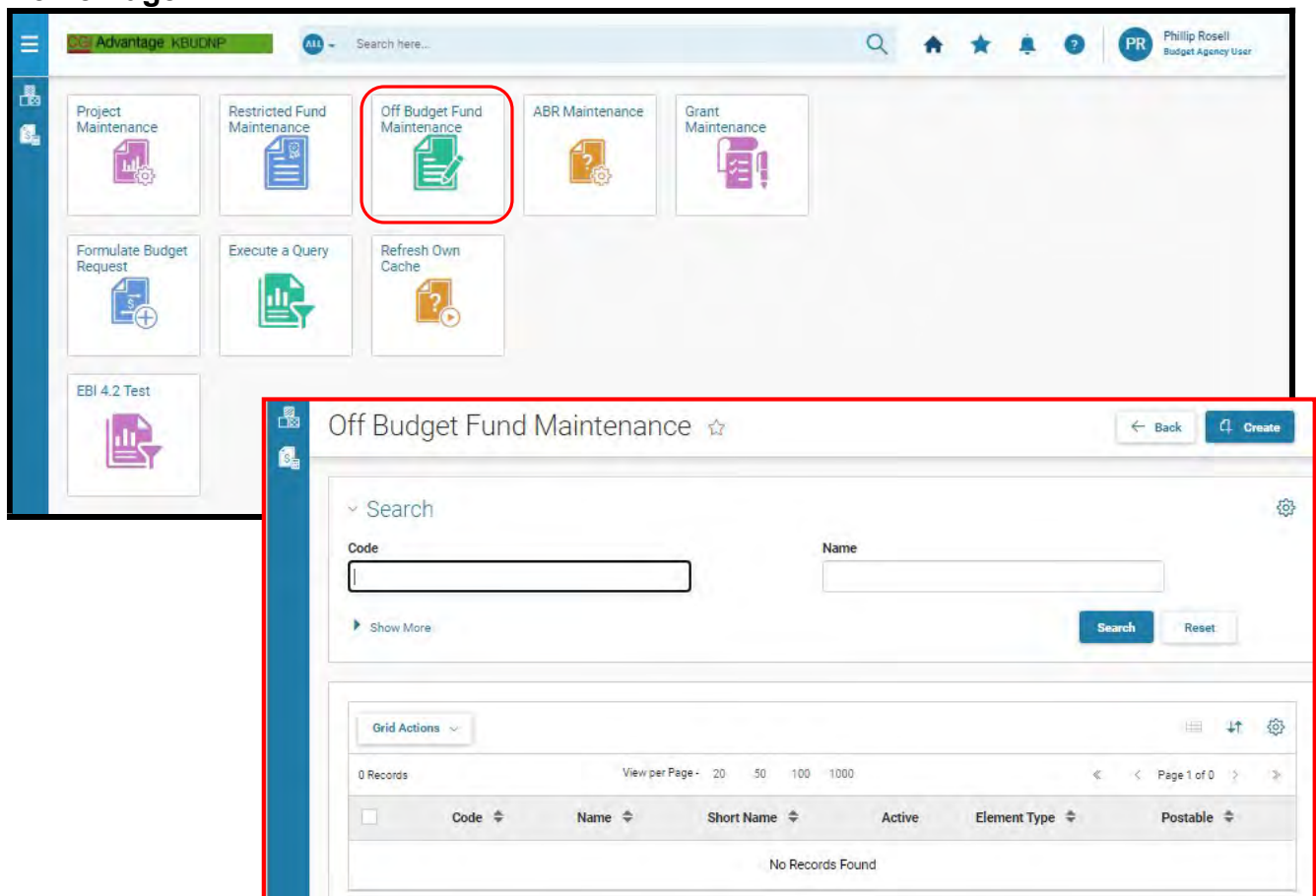### Section 7.2.1   Process Overview

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.
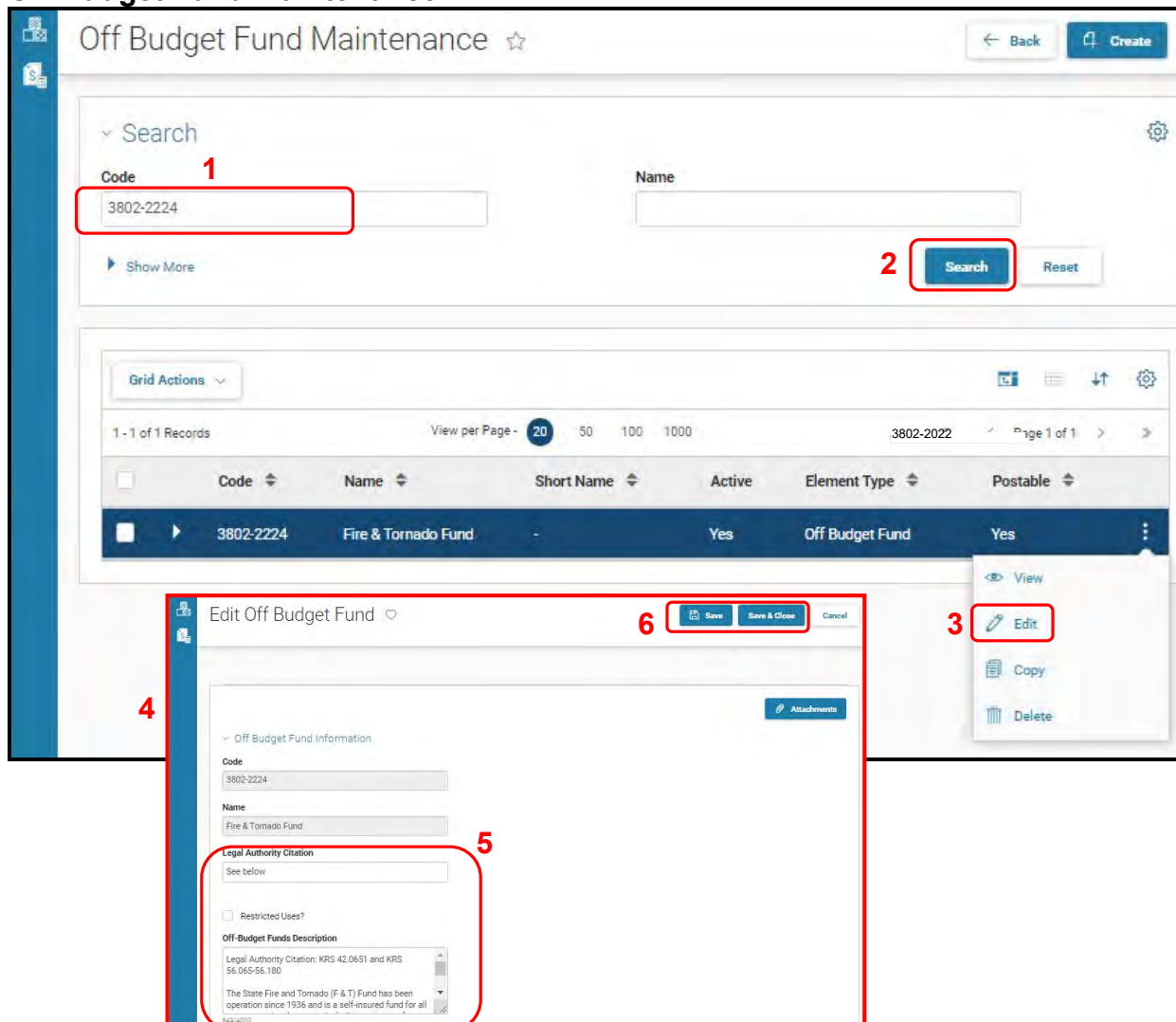
Home Page

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
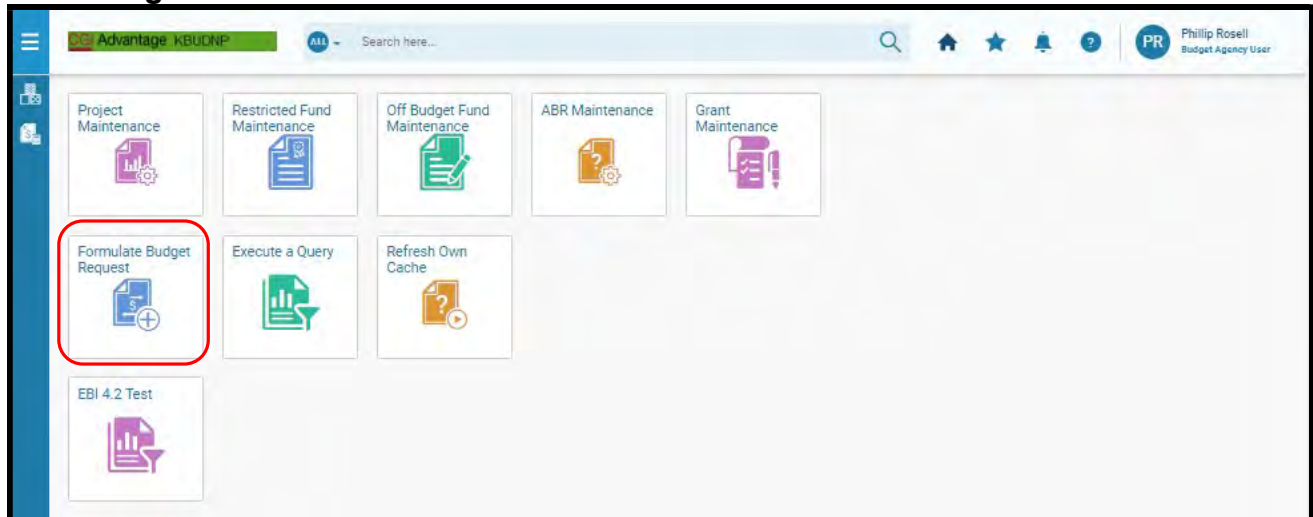6. Click either the Save or the Save & Close button

Off Budget Fund Maintenance

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.
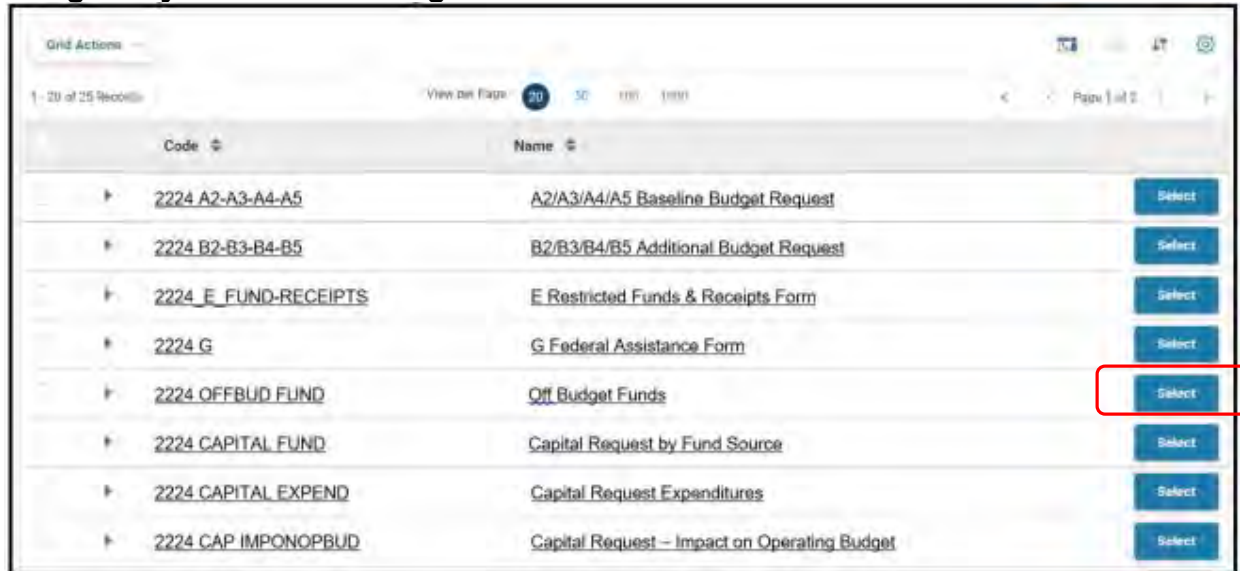
Home Page

Budget Layout Selection Page

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_OFFBUD_FUND form by clicking on the corresponding blue Select button. The Select Budget Request page will appear.
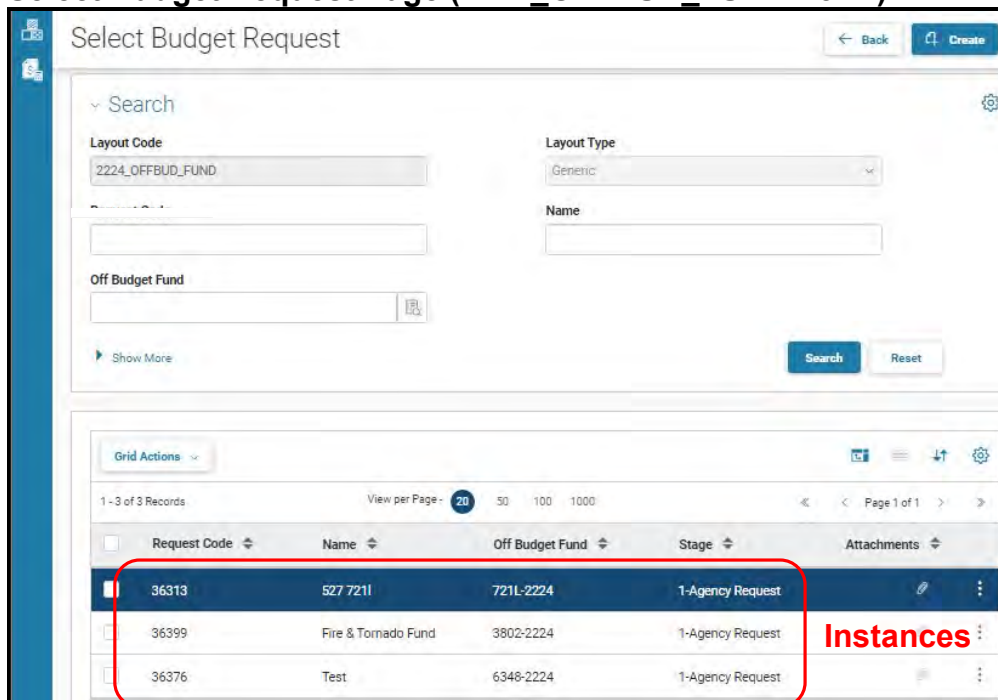
Budget Layout Selection Page

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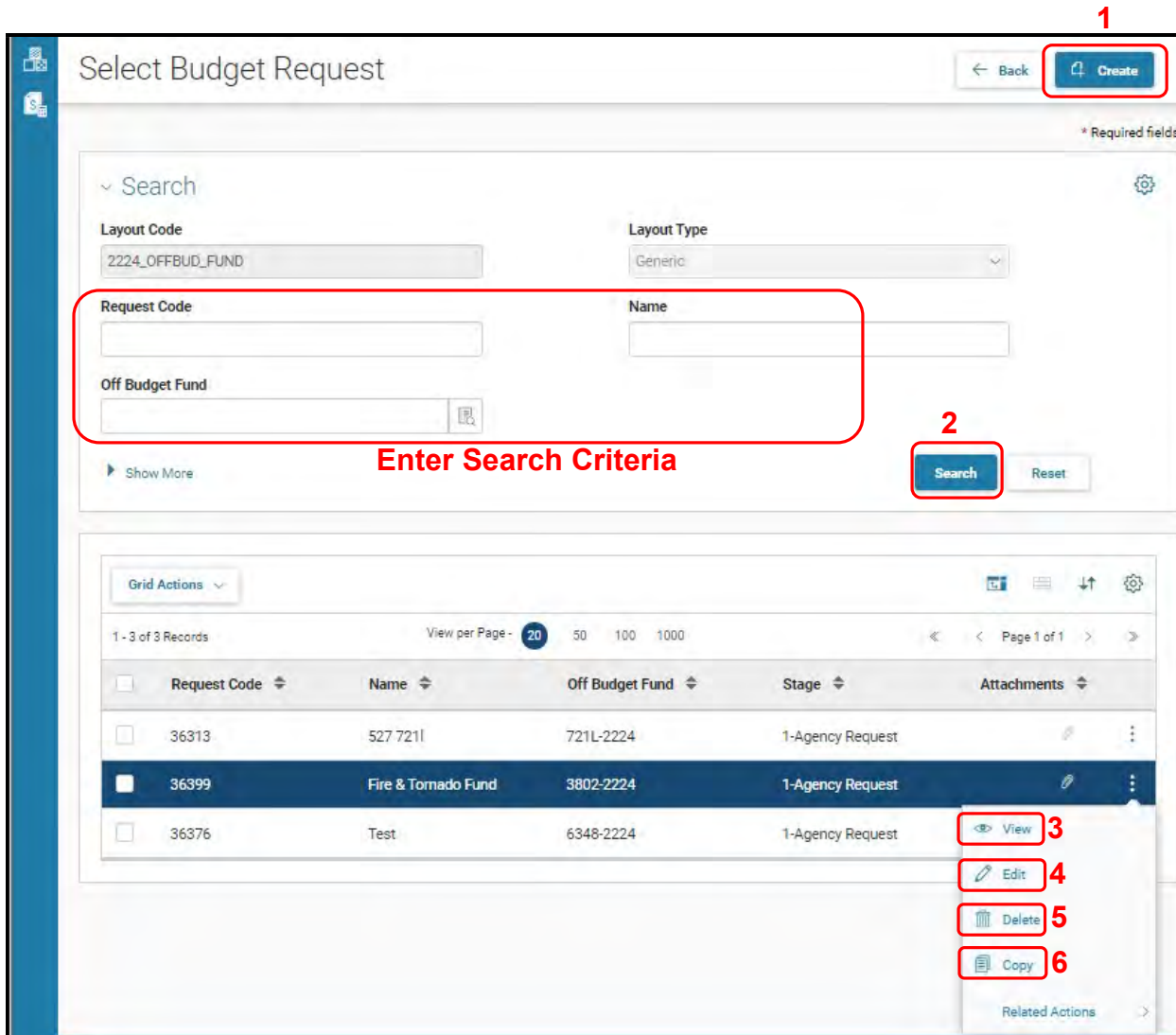
Select Budget Request Page (2224_OFFBUD_FUND Form)

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)

Section 7.2.4 Creating the Off Budget Fund Form
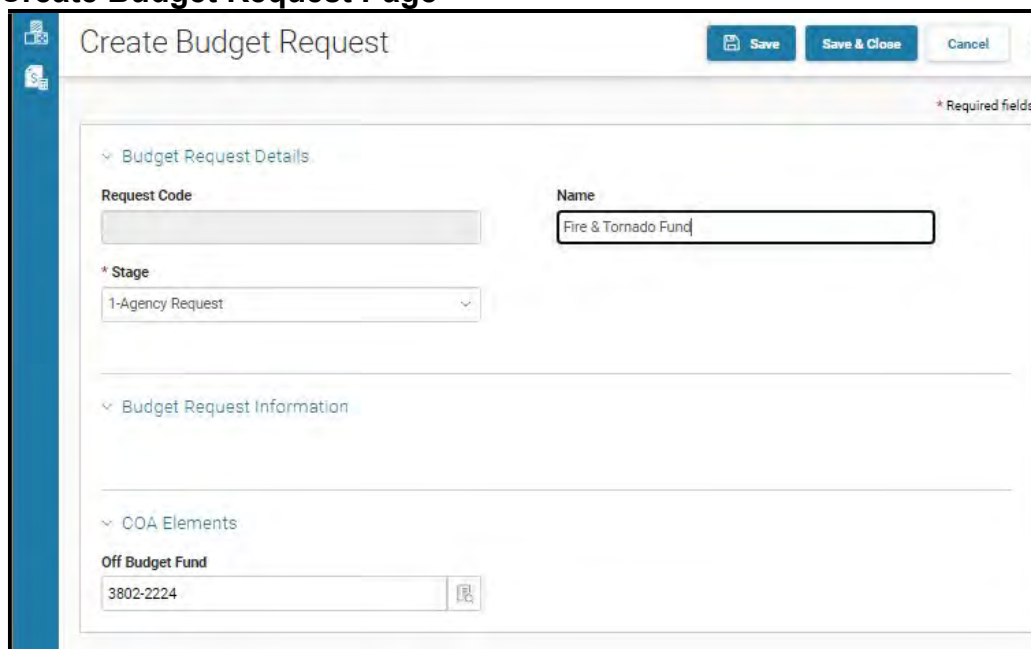
In this section, we will create an Off Budget Fund Budget Request Form for Off Budget fund 3802, Fire & Tornado Fund.

- 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

Edit Budget Request Page

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.
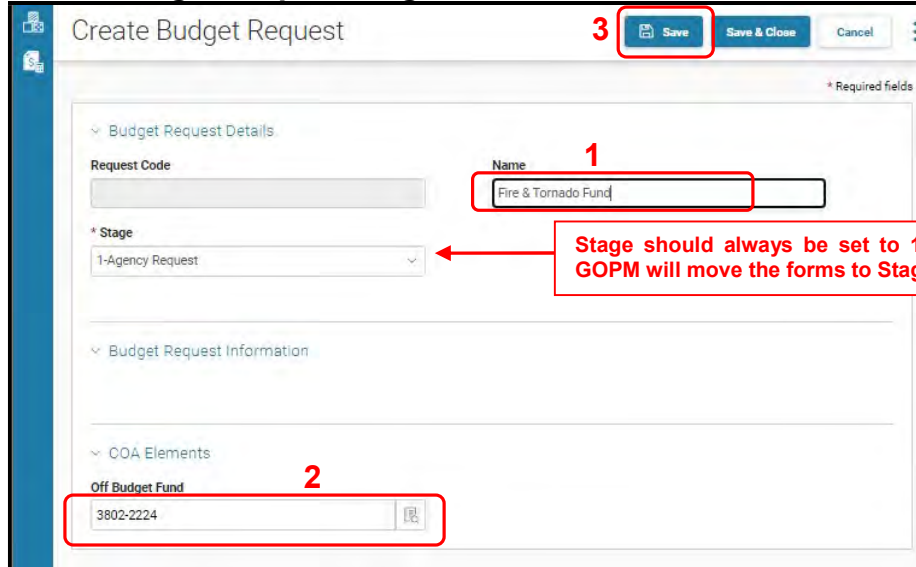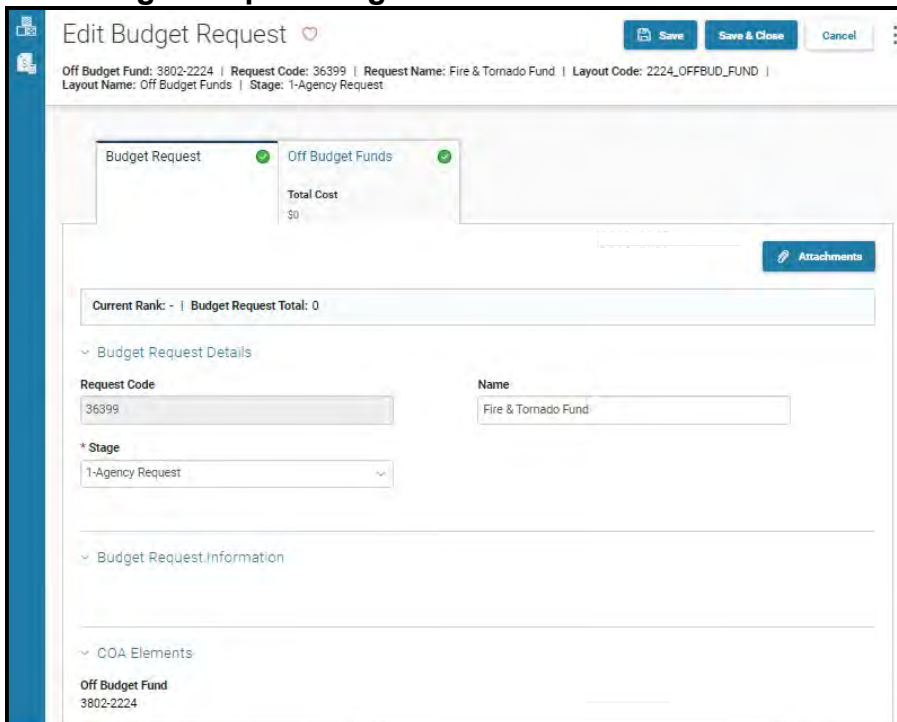   1. Click on the Off Budget Funds tab (NOTE: You can now add your Sources of Funds and Expenditure budget objects and budget data)
    2. Click the New Line button to add a new blank line (NOTE: Continue to add new blank lines for each line of budget data you need to enter for this Off Budget Fund. Enter a separate budget line for each budget object required by the 2022-2024 Budget Instructions)
    3. Enter the appropriate budget data on the line. To use the search feature for the Budget Object cells, follow these steps:
    4. Click the Save & Close button to exit the form when done adding the budget lines

New 2224_OFFBUD_FUND Form for 3802-2224

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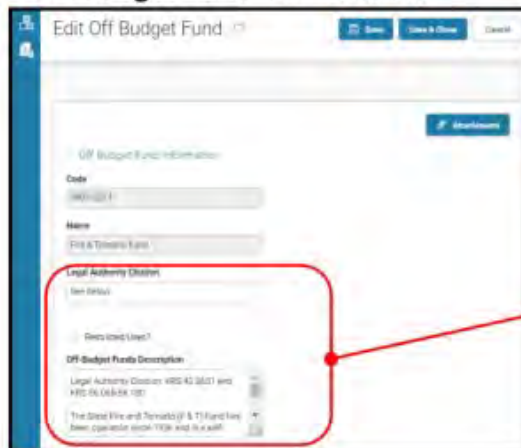
Section 7.2.6 Login to KBUD Reports (EBI) to Access Off Budget Fund Reports

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.

In this scenario, we will run the Off Budget Fund Record report for Off Budget Fund 3802 required for your budget submission.
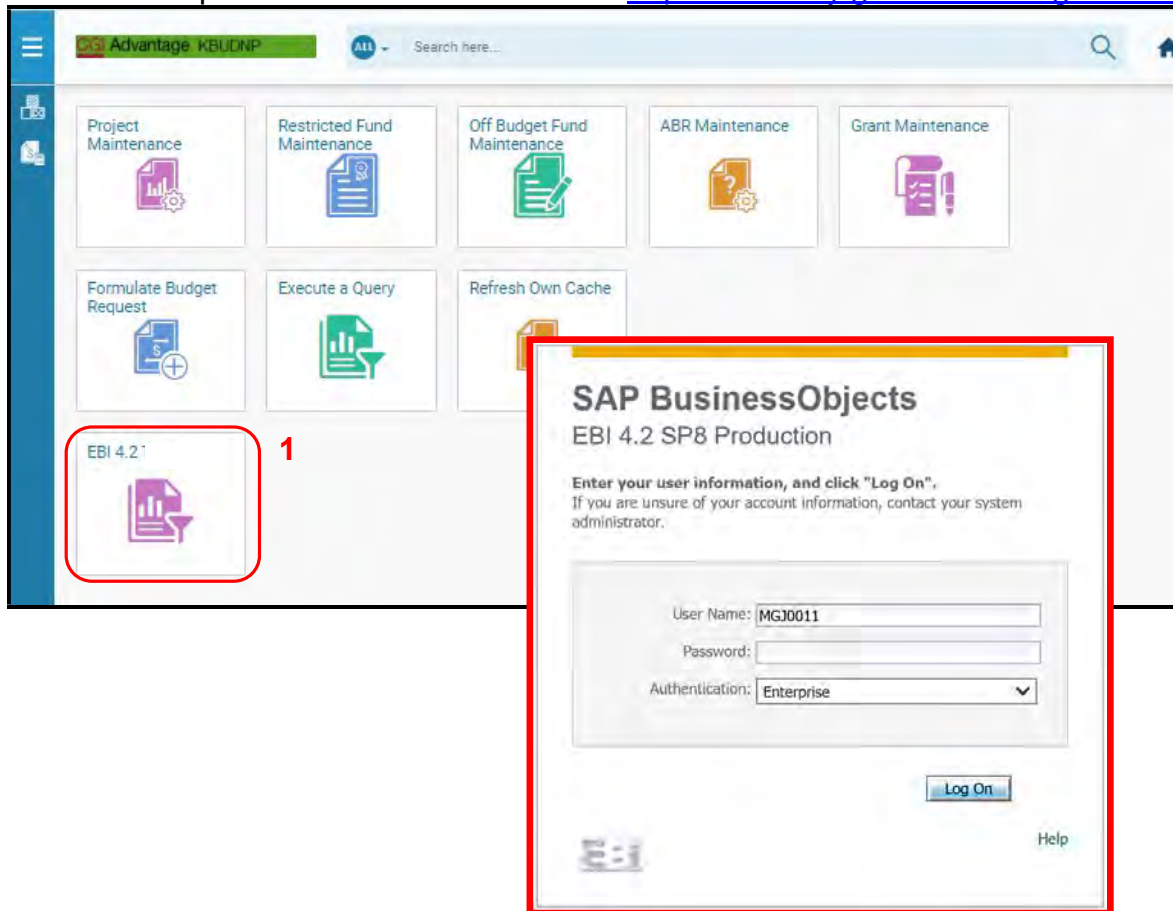
Required Off Budget Fund Report
1. Off-Budget Fund Record Report (Run this report for each individual Fund)

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

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: MGJ0011
Password:
Authentication: Enterprise

2

3
Log On

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

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 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 [Run] 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

- 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. <u>Therefore, it is highly recommended to complete all the necessary History Changes prior to beginning work on the Baseline Budget Request.</u>

eMARS

eMARS Database

Transactions

FY20 & FY 21 Actual Data

FY20 & FY21 History Data Load to KBUD Database

A1A2 Financial Record Report
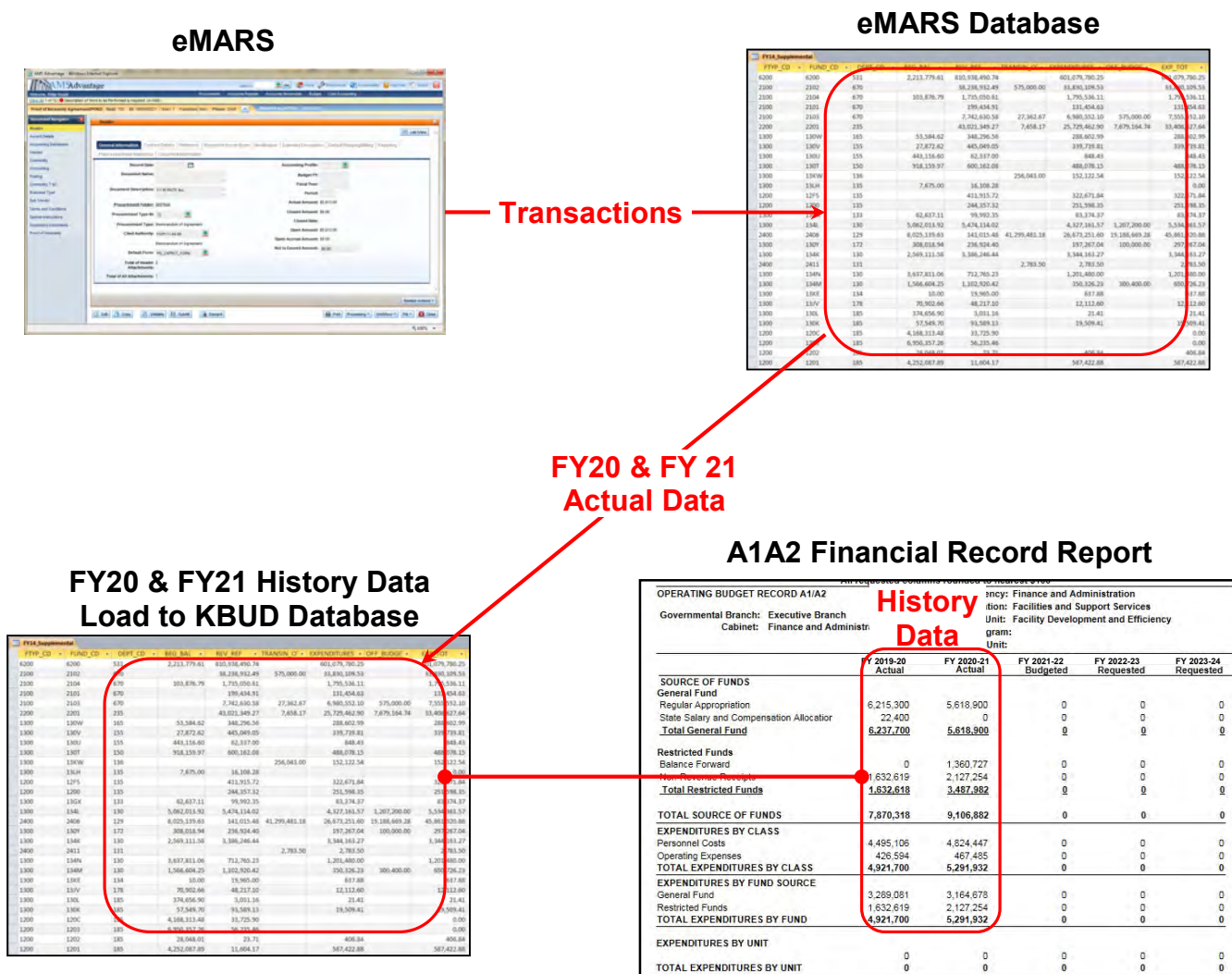
- In the example below, before the history change is made, Program 785DFCX_PG does not have any General Fund Appropriations (Source of Funds) in historical years FY20 or FY21, yet the historical data does show General Fund Expenditures by Fund. Since you cannot have more expenditures than revenue, an 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

After History Change

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

- Listed below are the most common reasons to accomplish a historical change:

  1. The need to move General Fund (Regular Appropriation) amounts because the budget request program does not correspond to the allotment structure in eMARS.

  2. The need to spread a Balance Forward to several programs/subprograms since the amount landed in one fund/function account. The need to spread Federal Fund Current Receipts to several programs/subprograms because the drawdowns were deposited into one fund/function account.

  3. Payroll costs that were recorded in E154 or E169 that now need to be reflected in the payroll expenditure codes (E111 – E124) to accurately display the salary and fringe benefit expenditures by the E111 – E124 object codes. Otherwise, the History Change process is not intended to change expenditures and revenue codes or other KBUD objects.

  4. The need to make a change because of a re-organization has occurred.

Section 8.1.1   Process Overview

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

- Login to KBUD Reports (EBI) and navigate to the 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
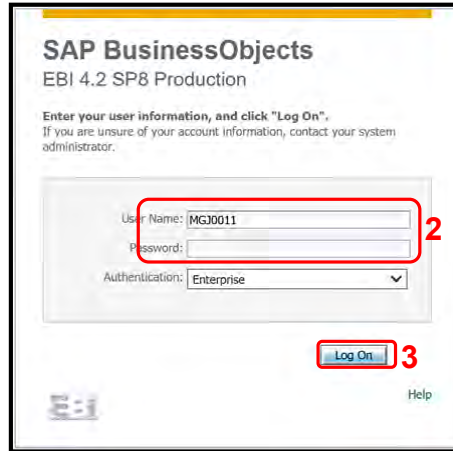
Section 8.2   Login to KBUD Reports (EBI) and Run Baseline Reports

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

- 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

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 [Run] will be enabled. Click the Run icon to run and display the report

- Repeat the process to run the report for the other three programs. You should notice that three (785DFCX_PG, 785DFRX_PG, and 785DFOX_PG) of the four programs show that their General Fund Expenditures by Fund totals are greater than their General Fund Source of Funds totals, which indicates an adjustment is necessary because you cannot expend more than you receive. The fourth program (785DFDX_PG) has a larger than normal Sources of Fund total as compared to its Expenditures by Fund total. We will use this program to reduce its General Fund appropriations and spread it to the other three programs.

785DFCX_PG

OPERATING BUDGET RECORD A1/A2

Agency: F
Appropriation: F
Program/Service Unit: C
Sub Program:
Posting Unit:

Governmental Branch: Executive Branch
Cabinet: Finance and Administration

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

Compare

785DFOX_PG

OPERATING BUDGET RECORD A1/A2

Agency:
Appropriation:
Program/Service Unit:
Sub Program:
Posting Unit:

Governmental Branch: Executive Branch
Cabinet: Finance and Administration

	FY 2019-20 Actual	FY 2020-21 Actual
SOURCE OF FUNDS		
	0	0
	0	0
TOTAL SOURCE OF FUNDS	0	0
EXPENDITURES BY CLASS		
Personnel Costs	1,037,485	1,204,068
Operating Expenses	59,118	69,067
TOTAL EXPENDITURES BY CLASS	1,096,603	1,273,135
EXPENDITURES BY FUND SOURCE		
General Fund	1,096,603	1,273,135
TOTAL EXPENDITURES BY FUND	1,096,603	1,273,135
EXPENDITURES BY UNIT		
TOTAL EXPENDITURES BY UNIT	0	0

Compare

785DFRX_PG

OPERATING BUDGET RECORD A1/A2

Agency: Fi
Appropriation: Fa
Program/Service Unit: Bu
Sub Program:
Posting Unit:

Governmental Branch: Executive Branch
Cabinet: Finance and Administration

	FY 2019-20 Actual	FY 2020-21 Actual
SOURCE OF FUNDS		
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
Total Restricted Funds	47,305,802	47,622,132
TOTAL SOURCE OF FUNDS	47,305,802	47,622,132
EXPENDITURES BY CLASS		
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
TOTAL EXPENDITURES BY CLASS	33,042,795	35,338,134
EXPENDITURES BY FUND SOURCE		
General Fund	1,851,941	1,180,457
Restricted Funds	31,190,854	34,157,677
TOTAL EXPENDITURES BY FUND	33,042,795	35,338,134

Compare

785DFDX_PG

OPERATING BUDGET RECORD A1/A2

Agency: F
Appropriation: F
Program/Service Unit: F
Sub Program:
Posting Unit:

Governmental Branch: Executive Branch
Cabinet: Finance and Administration

	FY 2019-20 Actual	FY 2020-21 Actual
SOURCE OF FUNDS		
General Fund		
Regular Appropriation	6,215,300	5,618,900
State Salary and Compensation Allocation	22,400	0
Total General Fund	6,237,700	5,618,900
Restricted Funds		
Balance Forward	0	1,360,727
Non-Revenue Receipts	1,632,619	2,127,254
Total Restricted Funds	1,632,618	3,487,982
TOTAL SOURCE OF FUNDS	7,870,318	9,106,882
EXPENDITURES BY CLASS		
Personnel Costs	4,495,106	4,824,447
Operating Expenses	426,594	467,485
TOTAL EXPENDITURES BY CLASS	4,921,700	5,291,932
EXPENDITURES BY FUND SOURCE		
General Fund	3,289,081	3,164,678
Restricted Funds	1,632,619	2,127,254
TOTAL EXPENDITURES BY FUND	4,921,700	5,291,932

Compare

Once you have contacted your agency's OSBD analyst and it is confirm the historical change is required, you should fill out the Excel spreadsheet template named 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

	Program						Program				
				2022-2024 KBUD History Change Request Form							**Net Change Amt**
				A2/A3 Sources & Expenditures by Fund							**0.00**
				From					**To**		
Dept	Program Code	Fund	Object	FY 19-20	FY 20-21	Dept	Program Code	Fund	Object	FY 19-20	FY 20-21
785	785A	0100	REGAPP	-74.70	134.43	785	785DFCX	0100	REGAPP	74.70	-134.43
785	785A	0100	REGAPP	-1,096,603.06	1,273,134.83	785	785DFRX	0100	REGAPP	1,096,603.06	-1,273,134.83
785	785A	0100	REGAPP	-1,851,941.00	1,180,457.48	785	785DFOX	0100	REGAPP	1,851,941.00	-1,180,457.48

- 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,

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).

												Net Change Amt
	A	B	C	D	E	F	G H	I	J	K	L	M
1					**2022-2024 KBUD History Change Request Form**							Net Change Amt
2					**A2/A3 Sources & Expenditures by Fund**							0.00
3					**From**				**To**			
4/5	Dept	Program Code	Fund	Object	FY 19-20	FY 20-21	Dept	Program Code	Fund	Object	FY 19-20	FY 20-21
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

Before Historical Change

After Historical Change

Before Historical Change

After Historical Change

Before Historical Change

OPERATING BUDGET RECORD A1/A2

Governmental Branch: Executive Branch
Cabinet: Finance and Administration

	FY 2019-20 Actual	FY 2020-21 Actual
SOURCE OF FUNDS		
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
Total Restricted Funds	47,305,802	47,622,132
TOTAL SOURCE OF FUNDS	47,305,802	47,622,132
EXPENDITURES BY CLASS		
Personnel Costs	1,326,357	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
TOTAL EXPENDITURES BY CLASS	33,042,795	36,338,134
EXPENDITURES BY FUND SOURCE		
General Fund	1,851,941	1,180,457
Restricted Funds	31,190,854	34,157,677
TOTAL EXPENDITURES BY FUND	33,042,795	35,338,134

After Historical Change

OPERATING BUDGET RECORD A1/A2

Governmental Branch: Executive Branch
Cabinet: Finance and Administration

	FY 2019-20 Actual	FY 2020-21 Actual
SOURCE OF FUNDS		
General Fund		
Regular Appropriation	1,851,941	1,180,457
Total General Fund	1,851,941	1,180,457
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
Total Restricted Funds	47,303,791	47,622,132
TOTAL SOURCE OF FUNDS	49,155,732	48,802,590
EXPENDITURES BY CLASS		
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
TOTAL EXPENDITURES BY CLASS	33,042,795	35,338,134
EXPENDITURES BY FUND SOURCE		
General Fund	1,851,941	1,180,457
Restricted Funds	31,190,854	34,157,677
TOTAL EXPENDITURES BY FUND	33,042,795	35,338,134

Before Historical Change

OPERATING BUDGET RECORD A1/A2

Governmental Branch: Executive Branch
Cabinet: Finance and Administration

	FY 2019-20 Actual	FY 2020-21 Actual
SOURCE OF FUNDS		
General Fund		
Regular Appropriation	6,215,300	5,618,900
State Salary and Compensation Alloc	22,400	0
Total General Fund	6,237,700	5,618,900
Restricted Funds		
Balance Forward	0	1,360,727
Non-Revenue Receipts	1,632,619	2,127,254
Total Restricted Funds	1,632,618	3,487,982
TOTAL SOURCE OF FUNDS	7,870,318	9,106,882
EXPENDITURES BY CLASS		
Personnel Costs	4,495,106	4,824,447
Operating Expenses	426,594	467,485
TOTAL EXPENDITURES BY CLASS	4,921,700	5,291,932
EXPENDITURES BY FUND SOURCE		
General Fund	3,289,081	3,164,678
Restricted Funds	1,632,619	2,127,254
TOTAL EXPENDITURES BY FUND	4,921,700	5,291,932

After Historical Change

OPERATING BUDGET RECORD A1/A2

Governmental Branch: Executive Branch
Cabinet: Finance and Administration

	FY 2019-20 Actual	FY 2020-21 Actual
SOURCE OF FUNDS		
General Fund		
Regular Appropriation	3,266,681	3,165,442
State Salary and Compensation Allocation	22,400	0
Total General Fund	3,289,081	3,165,442
Restricted Funds		
Balance Forward	0	1,360,727
Non-Revenue Receipts	1,632,619	2,127,254
Total Restricted Fund	1,632,618	3,487,982
TOTAL SOURCE OF FUNDS	4,921,700	6,653,424
EXPENDITURES BY CLASS		
Personnel Costs	4,495,106	4,824,447
Operating Expenses	426,594	467,485
TOTAL EXPENDITURES BY CLASS	4,921,700	5,291,932
EXPENDITURES BY FUND SOURCE		
General Fund	3,289,081	3,164,678
Restricted Funds	1,632,619	2,127,254
TOTAL EXPENDITURES BY FUND	4,921,700	5,291,932

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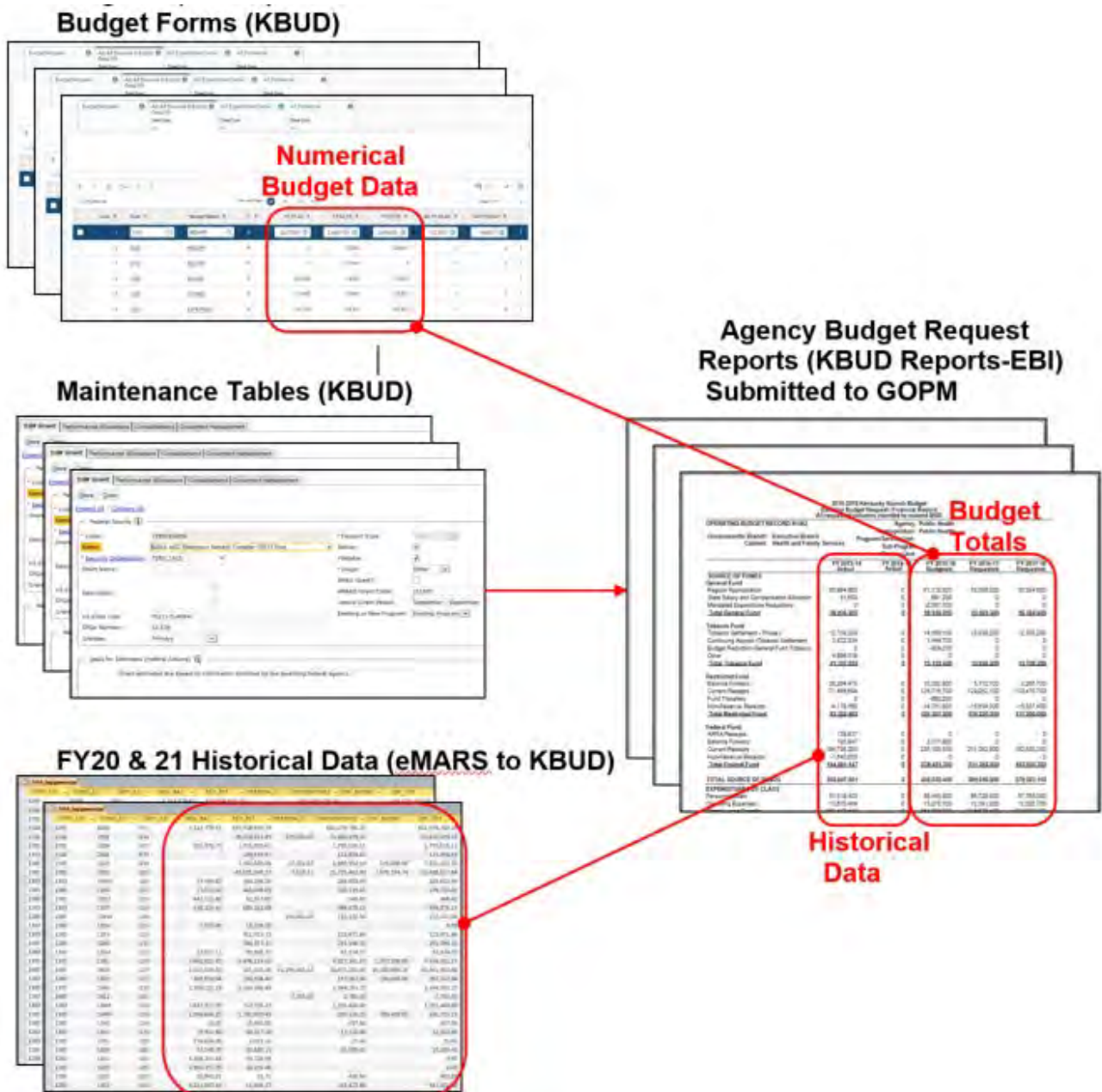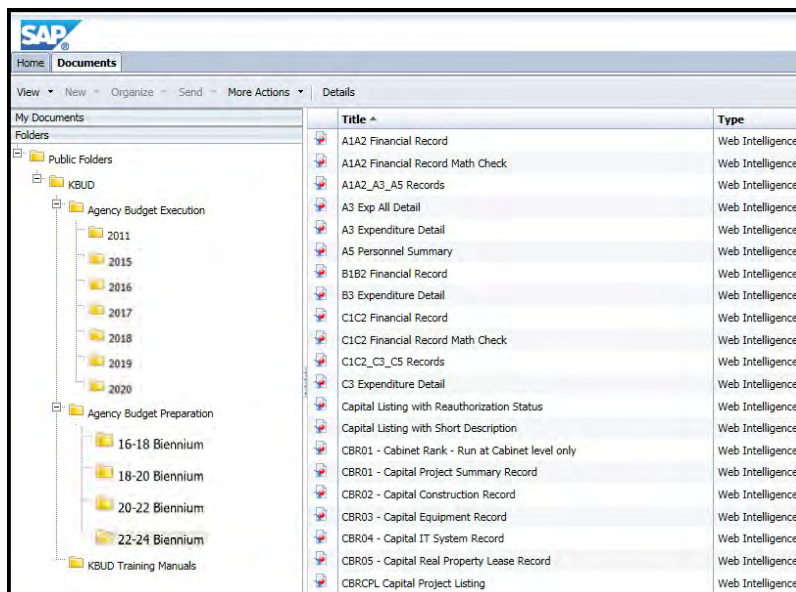
KBUD Reports are hosted in a Web-based application named Enterprise Business Intelligence (EBI) developed by the vendor SAP. KBUD uses EBI Version 4.2 as its platform. EBI is used to run pre-developed reports. To log into EBI, each user has to have a separate EBI account setup by KY's Commonwealth Office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

- 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.

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

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.

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.
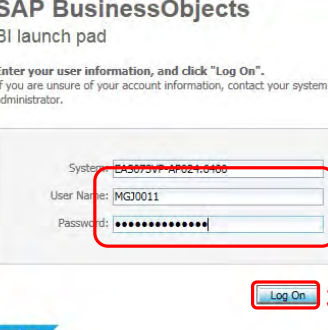
Section 9.3   Accessing EBI

- 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

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
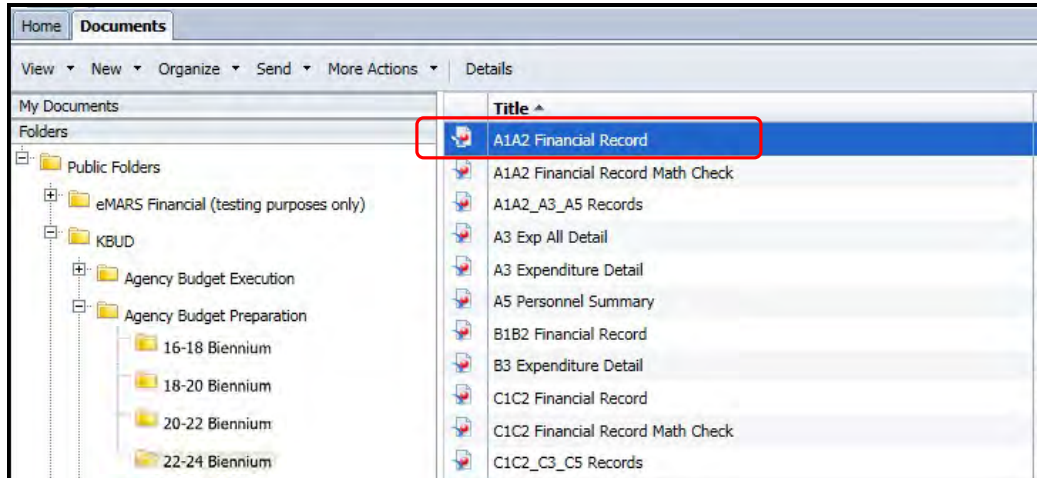   4. Open the 22-24 Biennium folder under the Agency Budget Preparation folder. The available reports will appear on the right side of the web page
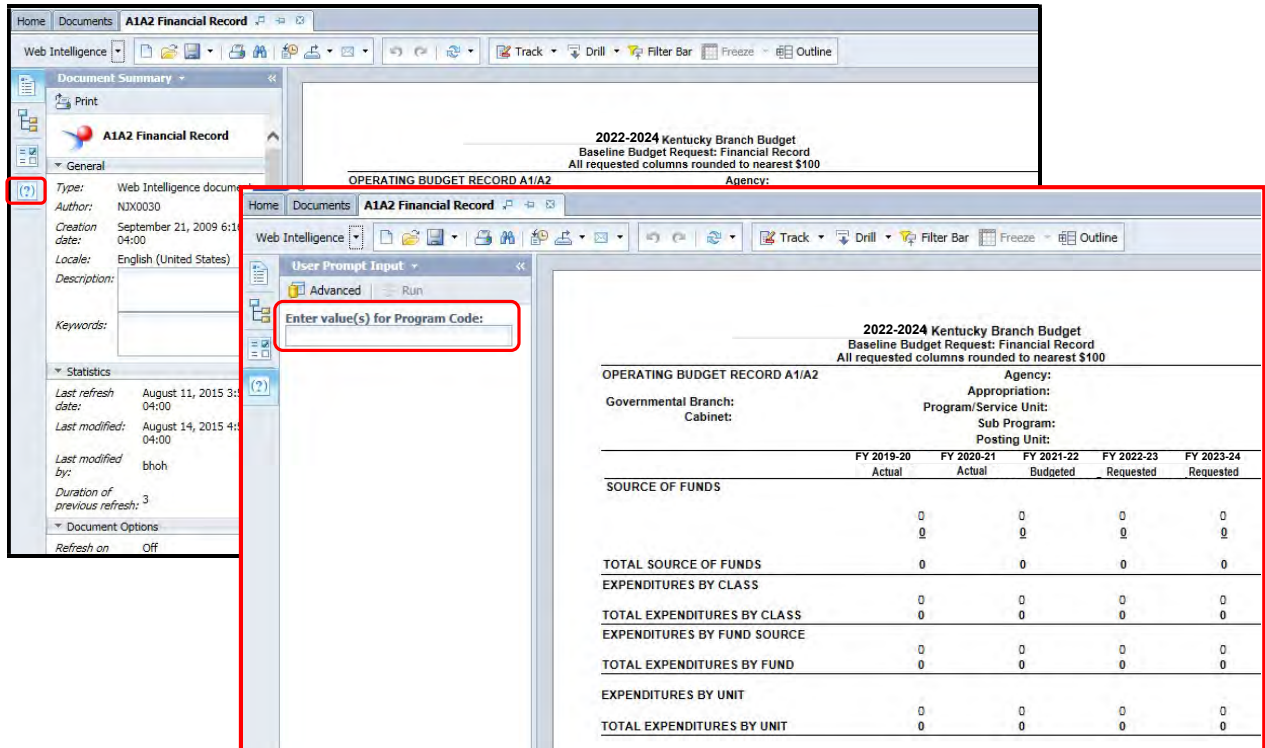
Section 9.4   Running Reports

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


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

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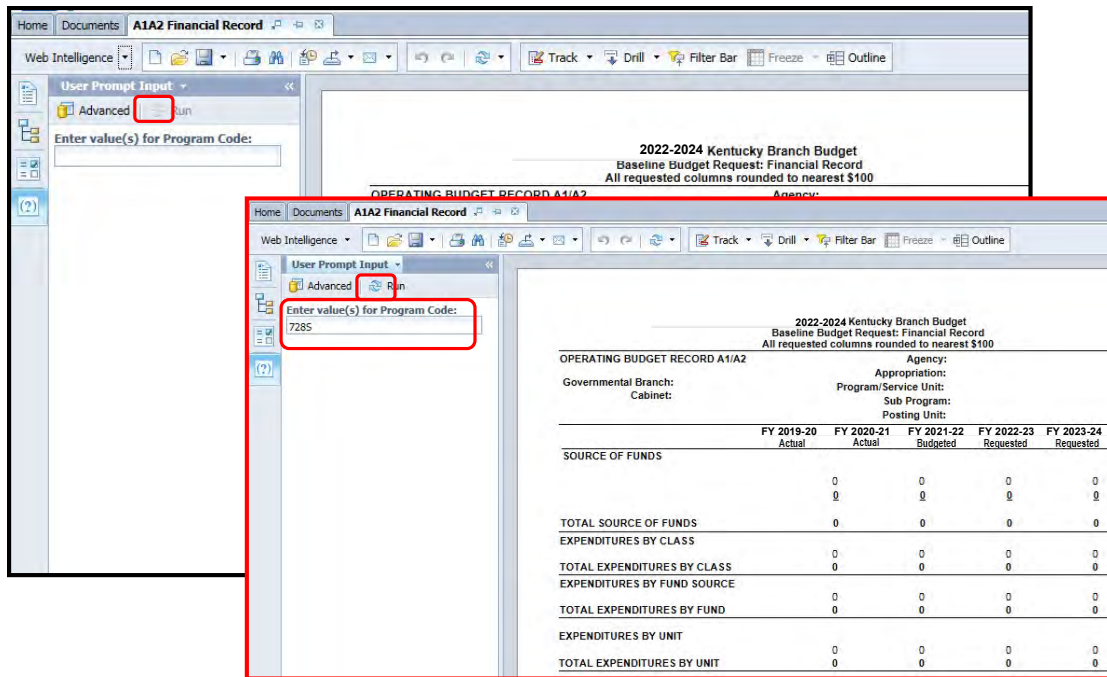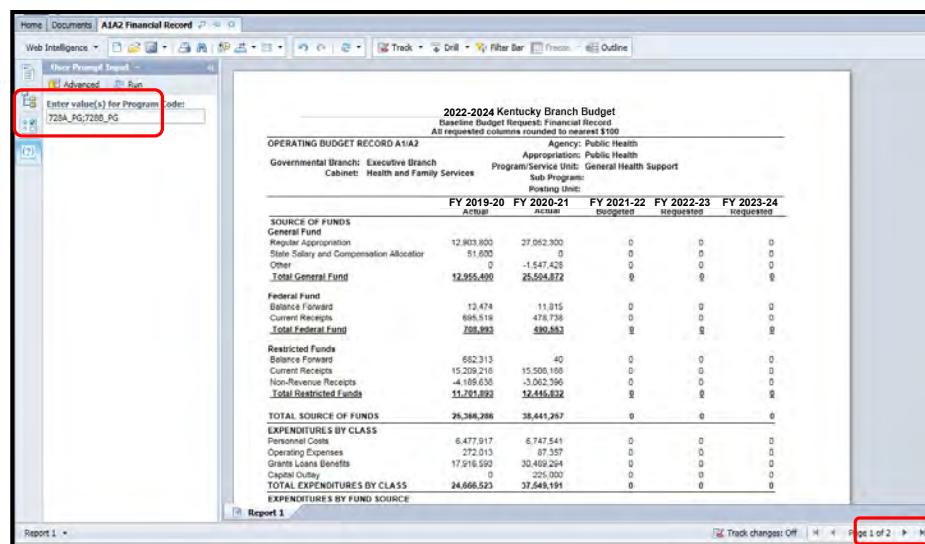

- The User Prompt Input textbox will accept any kind of parameter/variable (good or bad), so the Run icon being enabled is not an indication of whether the parameter/variable will work with the query. If you run the query and receive the error below, you have either entered a bad value and therefore no records were returned, or you entered a good value, and there were no records that matched your value. The best course of action is to redefine your query parameter by using the Advanced Search feature.
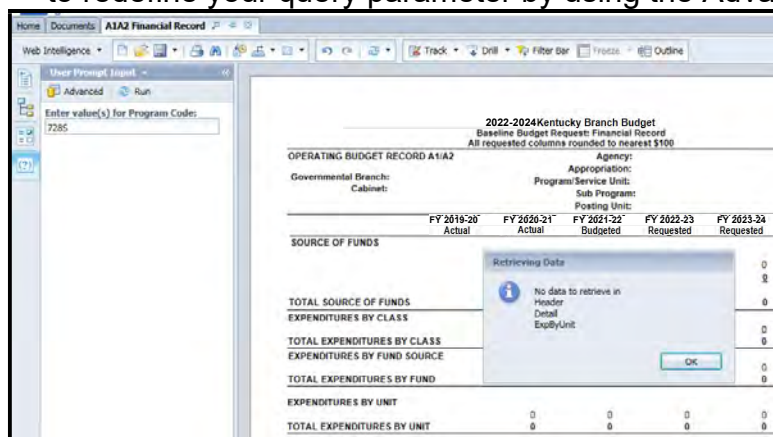
- To use the Advanced Search Feature, follow these steps:
    1. Click the Advanced icon
    2. Enter a value in the Search box, using a wildcard may be helpful. In this case, I used 728* as the program code
    3. Click the binoculars icon to perform your wildcard search
    4. Select the best value from list returned
    5. Click the Right arrow key to move the Record over to the selection box
    6. Click the OK button to close the Search box and the selected value will be returned
    7. Click the Run icon to run the report with new parameter/variable value
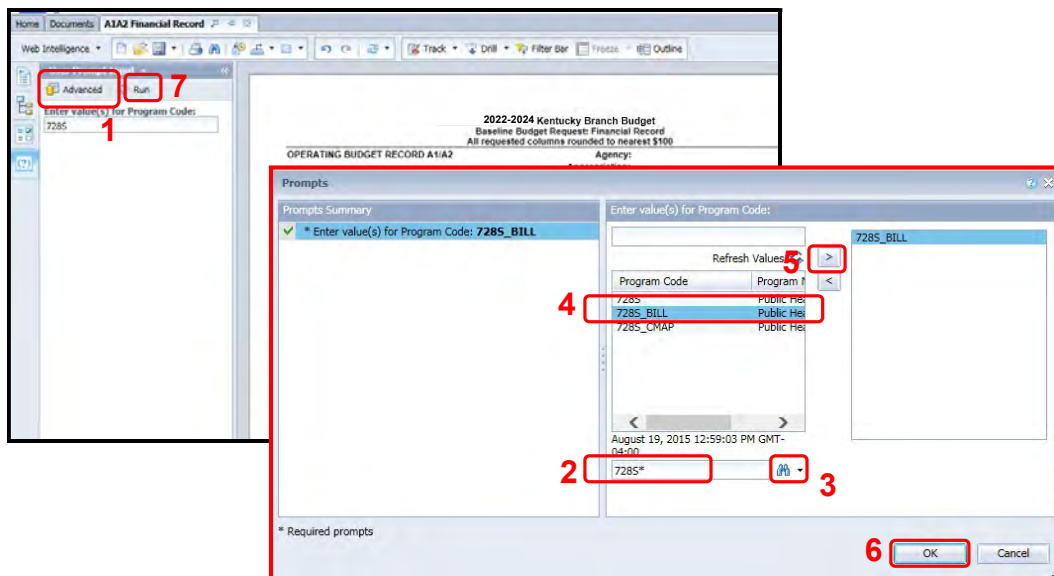
- EBI also has a feature to allow multiple parameters/variables in a single User Prompt Input textbox. The multiple values need to be separated by semi-colons (Example: 728A_PG;728B_PG). This will run the report separately for both inputs. You can navigate to the second report by clicking on the page advance at the bottom right side of the screen.

Section 9.5   Printing Reports

- If you need to print a paper copy of the report, EBI cannot print to a local or network printer. To print a paper copy, use the Export tool and/or the Print feature to export the report to PDF. Once 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.