

I.1 NEW FOR FY 2019

Throughout this instructions document, the “✎” symbol indicates items that are new for FY 2019 and correspond with this list.

Salary Forecast Creation in BARS

Agencies are asked to review the personnel inventory in the new enterprise budget system, BARS. The exercise will allow agencies to compare FY 2018 personnel data to current information in Workday and make adjustments as necessary.

Once agencies complete the personnel inventory review, BARS will generate personnel data for agencies to use for the budget request in two formats:

1. A summary report of the salary forecast with subobject 0101 targets by subprogram.
2. A Budget Submission Template (see [Section B.2](#)) with pre-populated data for subobject 0101 as well as the related fringes.

As in the past, DBM will centrally budget any increases for increments or other salary adjustments.

There will be no separate “personnel file” for agencies to submit because the personnel data from the inventory exercise will be saved in BARS. See [Section A.1](#) for more detail.

Social Security (FICA) Contributions (0151 and 0213)

FICA (subobject 0151) should only be calculated on regular earnings (subobject 0101), while FICA for other earnings subobjects should be budgeted within the subobject. For example, the cost of FICA contributions for overtime should be budgeted within subobject 0104.

Subobject Name	Subobject	Fringe Calculations Based on Earnings			
		FICA/Social Security	Retirement	Unemployment Insurance	Turnover
Regular Earnings	0101	0151	0161-0169	0174	0189
Additional Assistance	0102	0102	Do not budget	Do not budget	Do not budget
Overtime Earnings	0104	0104			
Shift Differential	0105	0105			
Miscellaneous Adjustments	0110	0110			
Accrued Leave Payouts	0111	0111			
Reclassifications	0112	0112	0112	0112	0112

The 0151 rate for FY 2019 = 7.28% of regular earnings (0101) up to \$139,424. For an annual salary over \$139,424 the rate is 1.45% of the amount over \$139,424.

The 0213 rate for FY 2019 = 7.65% of each position’s salary (0220) up to \$132,751. For an annual salary over \$132,751 the rate is 1.45% of the amount over \$132,751.

Health Insurance

Agencies must budget employee health insurance (0152), retiree health insurance (0154) and contractual health insurance (0217) at the same level as the FY 2018 legislative appropriation. Like other controlled subobjects, DBM will determine the final health insurance rate for each agency in December. Agencies are not required to submit a DA-2A with the FY 2019 budget submission. **Specifically, the agency budget submission for 0152 and 0154 must reconcile agency-wide with FY 2018, by fund type.**

As in the past, DBM requests that agencies with health insurance supported by non-general funds plan for the cost of rate increases – separate guidance will be provided at a later date.

Retirement Rates

0161	Employees' Retirement System	19.32% of 0101
0163	Teachers' Retirement System	16.51% of 0101
0165	State Police Retirement System	81.38% of 0101
0166	Judges' Pension System	46.45% of 0101
0168	Optional Retirement/Pension System (TIAA)	7.25% of 0101
0169	Law Enforcement Officers Pension System	41.42% of 0101

Excel Budget Submission Template

As indicated in the BARS workshops, agencies will receive a Budget Submission Excel Template created in the BARS Agency Data Exchange from DBM. The columns in the template will be similar to the columns in HOBO:

- FY 2015 and FY 2016 Actual Expenditures – prepopulated by BARS.
- FY 2017 Actual Expenditures – prepopulated by BARS using a data download from FMIS. DBM emphasizes that this data is to serve as a guide but is unlikely to match final FY 2017 actual expenditures because of timing as well as mapping issues between PCA codes and subobject level detail. Agencies are asked to correct this data as in previous years.
- FY 2018 Legislative Appropriation – prepopulated by BARS.
- FY 2018 Budget Book Appropriation – agencies can use this space to restate the FY 2018 legislative appropriation within a program. **New for FY 2019, no budget amendments should be included in this column.** DBM will process the statewide SLEOLA amendment early in the fiscal year but it should *not* be reflected in the FY 2018 budget book appropriation. Agencies with approved reorganizations should contact their OBA analyst for guidance.
- FY 2019 Request – prepopulated by BARS with object 01 data from the Salary Forecast exercise, as well as controlled subobjects.

Over-the-Target Requests

There is a limit of ONE over-the-target request for FY 2019. Multiple requests should not be combined into a single item. **Over-the-target requests in excess of one will not be reviewed.**

Adjustments to Current Year Appropriations

To assist in DBM’s transition of budget amendment management to the new BARS enterprise budget system, **agencies are asked to exclude all budget amendments from the FY 2018 working appropriation in the budget submission.** Additional guidance on the [DA-28](#) can be found in [Section D.8](#).

Guidance for Current Year Appropriation Adjustments

Type of Adjustment	Include in FY 2018 Budget Book Appropriation?	Submit DA-28 Detail?	Submit Line-Item Detail to DBM Outside of DA-28 Process?
Reimbursable Fund	NO	NO	YES
Special Fund	NO	YES	NO
Federal Fund	NO	YES	NO
Reorganization	NO	NO	YES

DA Form Updates

Contractual Employees DA-22 Form

The [DA-22 form](#) can now be completed on an agency-wide or unit-wide level – DBM requests that agencies do not submit the DA-22 at the sub-program or program level. Smaller agencies are asked to submit one DA-22 worksheet per agency, while larger agencies may submit one DA-22 with a separate tab for each unit. See [Section B.3](#) for more detail.

Vehicle Purchase DA-8 Form

The DA-8, DA-8AF and DA-8AP have been merged into one [DA-8 form](#). Agencies should include all replacement and/or additional vehicles in **one worksheet**, indicating the relevant programs and subprograms in the new columns in the DA-8 form. See [Section B.7](#).

Fund File and DA-3A

The Budget Submission Template downloaded from the BARS Agency Data Exchange will include a worksheet for agencies to complete with non-general fund detail for the FY 2017 actual, FY 2018 working appropriation, and the FY 2019 request. This worksheet will serve as the DA-3A for FY 2019. The [DA-20](#) will be utilized as in previous years for agencies to provide balance and income data for each fund source. See [Section C.1](#) for more detail.

Eliminated DA Forms

The following DA forms have been eliminated for FY 2019:

- DA-2A: Health Insurance will be level funded from FY 2018, and thus a rate calculation is not required.
- DA-25C: Required information is collected on the DA-25B.
- DA-29: The data for the Statement of Dedicated Funds will be collected from agencies through a separate process. See [Section D.9](#) for more detail.

BARS Upload Detail for DA-21B and DA-28

Note the [DA-21B](#) and [DA-28 forms](#) include a new tab for line-item detail that agencies must provide.