

## I.2 NEW FOR FY 2020

Throughout this instructions document, the “✎” symbol indicates items that are new for FY 2020 and correspond with this list.

### Position Reconciliation Process in BARS

Agencies are asked to perform the Position Reconciliation exercise in BARS. The exercise will allow agencies to compare FY 2020 personnel data to current information in Workday and make adjustments as necessary. **Agency salaries produced by the Position Reconciliation process may result in the agency exceeding its budget target provided by DBM. Agencies are responsible for managing funds following the creation of the Salary Forecast to submit a budget that is at or below the budget target.**

After agencies completed the Position Reconciliation exercise, BARS applied across the board updates as follows:

1. BARS updated position data with salaries based on January 1, 2019 salary schedule and associated fringe value.
2. BARS populated updated Object 01 data in each respective comptroller object by fund based on the PIN fund splits provided with the FY 2020 position data.
3. Salaries and fringes (0101, 0151, 0161, etc...) are “Read Only” based on their calculations from the Position Reconciliation exercise once positions have been established.

See [Section A.1](#) for additional detail.

### Agencies with Non-General Funds

As part of collective bargaining, the State negotiated that if FY 2018 revenues exceed the December 2017 estimate by \$75 million employees will receive an additional 0.5% increase and a \$500 bonus effective April 1, 2019. DBM will communicate with agencies how to budget for this should it occur. However, agencies will need to prepare for the cost of this increase and account for the non-general fund cost.

Agencies with non-general funded positions should anticipate the possibility of an FY 2020 COLA and/or increment increase, and should estimate the effect this increase will have on available balances of special and federal fund sources. Historically, annual COLA increases have been around 2%.

As in the past, DBM requests that agencies with health insurance supported by non-general funds prepare for the cost of rate increases by setting aside special and federal fund balance for this expense, accounting for a possible increase.

### DBM Billing for the BARS Budget System

Beginning in FY 2020, agencies supported by non-general funds will begin being billed for the operation and maintenance of the BARS budget system. These charges will be made for agencies using the Comptroller Subobject 0897. Funds relating to these charges will not be included in agencies’ targets and will be addressed later in the year during the budget cycle.

**Fringe Calculations in BARS (FICA, Retirement Rates, and Unemployment Insurance)**

The rates for fringes calculated using a position or contractual position’s salary will be automatically calculated within BARS during the Position Reconciliation process based on each position’s class code, step, and fund split. See [Section B.14](#) for more detail.

**Social Security (FICA) Contributions (0151 and 0213)**

The 0151 rate for FY 2019 = 7.28% of regular earnings (0101) up to \$136,769. For an annual salary over \$136,769 the rate is 1.45% of the amount over \$136,769.

The 0213 rate for FY 2019 = 7.65% of each position’s salary (0220) up to \$130,223. For an annual salary over \$130,223 the rate is 1.45% of the amount over \$130,223.

**Retirement Rates**

|      |   |                |
|------|---|----------------|
| 0161 | Employees' Retirement System              | 19.31% of 0101 |
| 0163 | Teachers' Retirement System               | 16.19% of 0101 |
| 0165 | State Police Retirement System            | 79.47% of 0101 |
| 0166 | Judges' Pension System                    | 44.53% of 0101 |
| 0168 | Optional Retirement/Pension System (TIAA) | 7.25% of 0101  |
| 0169 | Law Enforcement Officers Pension System   | 41.43% of 0101 |

**Turnover**

Turnover on all positions should be considered at the subprogram level (or program level if subprograms are not used) rather than being calculated on individual PINs. This should result in a level of turnover that reflects historical/normal resignation and recruitment activity at the program or subprogram level. See [Section A.2](#) for more detail.

**Reorganizations**

DBM will only permit agencies to reflect a reorganization in BARS for reorganizations approved by DBM and the Office of Personnel Services and Benefits (OPSB) that is effective July 1 of the current year (July 1, 2018 for the FY 2020 budget request). Additional guidance can be found in [Section A.4](#).

**Agency Budget Justifications**

Agencies will be submitting the FY 2020 budget through BARS, similar to prior years with HOBO. Many of the DA Forms (now “Supporting Detail” or “SD”) and other supporting information previously required are now to be submitted through BARS. In addition to the budget detail and the SD information, agencies should provide additional supporting budget information and detail.

**Agencies are strongly encouraged to continue to do whatever work was previously performed outside of the system and shared with DBM prior to FY 2020.**

**Submission Methodology**

Submitting Adjustments in BARS: As indicated in the BARS training, agencies will have an FY 2020 budget target “released” as the “Agency Request” stage in BARS. Agencies can view this baseline and then make adjustments to finalize the request. Agencies will also review and update the FY 2018 and FY 2019 data as separate adjustments as needed.

**Targets:** Agency General Fund and Special Fund Targets can be viewed in BARS in the Budget Request Module. Specific adjustments will be entered at the line-item level by OBA, while non-specific adjustments will be entered into a “0192” dummy line that agencies will need to redistribute. OBA analysts will help identify where the “0192” line is when agencies are notified they can begin to work on the budget request.

- One example of a non-specific adjustment for most agencies will be the difference between the salary forecast totals and what the agency had budgeted for salaries and fringes based on salaries in FY 2019.
- Agencies must redistribute the “0192” dummy line before the budget submission. This means that funding on that line-item MUST equal zero when the budget request is submitted to OBA.

### **Budget Development Guidance**

In BARS, we reference “targets” in two ways:

- A CSB target, which is the total General Fund and /or Special Fund target for the agency’s entire budget submission. This is what DBM has historically referred to as the agency’s budget target. The full budget submission in BARS will validate to ensure the request does not go over the target amount(s).
- Target adjustments and/or locks, which are specific updates that DBM analysts have entered in BARS to ensure that budget mandates and other specific budget items are properly reflected in the submission. For example, DBM may increase a grant program by \$1 million to reflect the funding level specified in statute through a target adjustment. DBM may also “lock” that line item or subprogram to ensure that the funding stays in the mandated location.

Agencies may have to decrease portions of their budget below the previous year’s expenditure level. Please contact your assigned DBM analyst if you would like guidance for a specific type of expenditure. Agencies should include documentation with the budget request regarding assumptions made about each category of expenditure (Comptroller Object or “subobject”). Please refer to [Section B.14](#) for a list of subobjects and guidance on each. Additional guidance can be found in [Section B.1](#).

### **Budget Data in BARS:**

While BARS includes budget, position and fund source baseline information for all three years, the system does not yet have any Supporting Detail (for example, the DA-22 detail that justifies contractual positions in the budget). **This means that, for this first year in the system only, agencies will need to submit this detail in separate adjustments for all three years.** While this does not save time compared to prior years being outside of the system, *THIS IS THE ONLY YEAR THIS WILL BE NECESSARY.* After this year, the Supporting Detail information will roll over, just like the budget detail.

- FY 2016 and FY 2017 Actual Expenditures – prepopulated by BARS, cannot be adjusted.
- FY 2018 Actual Expenditures – Agencies will have a choice to have this information prepopulated by BARS using a data download from FMIS, OR to use the current FY 2018 budget data as a starting point. ***DBM emphasizes that FMIS data is to serve as a guide but is unlikely to match final FY 2018 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 by submitting BARS adjustment(s) for FY 2018.

In addition, because the DA-forms are replaced by Supporting Detail (SD) “tabs” in BARS, agencies will need to complete FY 2018 adjustments to enter this supporting information into the system.

- FY 2019 Budget Book Appropriation – prepopulated by BARS from the FY 2019 Legislative Appropriation. Agencies can submit adjustments to restate the FY 2019 appropriation within a program. Realignment within programs are permitted per usual but, ***no budget amendments should be included in this column. New this year, budget amendments will automatically be added by BARS as they are approved.*** Agencies with approved reorganizations should contact their OBA analyst for guidance.

In addition, because the DA-forms are replaced by Supporting Detail (SD) “tabs” in BARS, agencies will need to complete FY 2019 adjustments to enter this supporting information into the system.

- FY 2020 Request – prepopulated by BARS using the FY 2019 Legislative Appropriation, including target adjustments by DBM, updated object 01 data from the Position Reconciliation exercise, as well as “locked” controlled subobjects.

In addition, because the DA-forms are replaced by Supporting Detail (SD) “tabs” in BARS, agencies will need to complete FY 2020 adjustments to enter this supporting information into the system.

See [Section B.2](#) for additional detail.

## DA Form Replacements

### **Contractual Employees Supporting Detail (SD)**

The DA-22 has been replaced by the Contractual SD form in BARS. It can be completed in the system at a subprogram level up to unit-wide level. See [Section B.3](#) for more detail.

### **Vehicles Supporting Detail**

The DA-8 has been replaced by the Vehicles SD form in BARS. Agencies must completely fill out the SD form for all replacement and/or additional vehicles. See [Section B.7](#) for more detail.

### **Contract/Grant Supporting Detail**

The DA-23 has been replaced by the Contract/Grant SD form in BARS. Agencies will be responsible for providing complete contract detail for each year for the module. Where contracts are funded in various subprograms or with multiple fund types, there should be an entry for each funding component for each contract. See [Section B.8](#) for more detail.

### **Real Estate Leases Supporting Detail**

The DA-24 has been replaced by the Real Estate Leases SD form in BARS. Agencies must provide complete detail for all non-DGS leases for each subprogram in which funding for rent is budgeted. All information must be entered separately for each lease, existing and proposed, and there must be an entry for each funding component. See [Section B.11](#) for more detail.

### **Fund File for Non-General Funds**

BARS requires that fund source detail be provided in every adjustment made, which means that agencies no longer need to submit separate fund source detail in an Excel template. While users will specify fund sources as they work, they will also have the opportunity to create revenue-only adjustments before submission to DBM to adjust the fund source breakdown after viewing the entire budget before its final submission in the aggregate.

### Non-General Fund Submission Requirements

1. Fund Source Detail by Program:  
Specify in each BARS adjustment, as well as realign if necessary before submitting the entire Budget Request submission.
2. Fund Source Income and Balance Data for Special Funds Only  
Provide the prior year fund balance and three years of income (PY actual and CY/BY estimates) for each individual special fund source.

The DA-3A and the DA-20 forms are no longer required as reports with the needed information will be generated from BARS. BARS will verify that the expenditure amounts submitted in the fund file are exactly the same as the expenditure amounts reported in the budget files at the program level.

See [Section C.1](#) for more detail.

### **Eliminated DA Forms**

The following DA forms are not required and have been eliminated or replaced with reports or modules for FY 2020: DA-1, DA-2, DA-2A, DA-3A, DA-20, DA-21A, DA-21B, DA-22, DA-23, DA-24, DA-25C, DA-28, and DA-29 are no longer required

### **Budget Amendments**

Beginning July 1, 2018, agencies will be using BARS to submit budget amendments. Agencies are no longer required to submit a DA-28 form to get prior approval for submitting budget amendments. However, agencies are encouraged to discuss any proposed budget amendment submissions with their budget analyst. See [Section B.2](#) for additional detail.

### **Chart of Accounts Data Changes**

Agencies are encouraged to review their agency's units, programs, subprograms, or agency subobjects in BARS through the Agency Administration - COA Maintenance tab. The BARS Chart of Accounts (COA) must be up-to-date in order for an agency to select valid account codes when making adjustments. See [Section B.2](#) for additional detail.

### **Over-the-Target Requests**

As in FY 2019, there is a limit of ONE over-the-target request for FY 2020. Multiple requests should not be combined into a single item. Any request must be submitted to DBM using an Over the Target adjustment in BARS. The information supplied in this BARS adjustment will be used by DBM staff to understand both the costs and programmatic impacts of the request. **Over-the-target requests in excess of one will not be reviewed, and multiple items should not be combined into one request.** See [Section D.1](#) for additional detail.

### **Adjustments to Current Year Appropriations**

Agencies are asked to submit Current Year Appropriation requests through BARS using the Budget Amendment adjustment type or a Deficiency adjustment type. The FY 2019 Working Appropriation should be limited to amendments that have been approved at the time of submission. A COLA or SLEOLA amendment may be approved at this time. See [Section D.8](#) for additional detail.

### **Agency Reductions**

Agencies are asked to submit Agency Reduction adjustments in BARS, which will be sent to DBM with the FY 2020 budget submission. Agencies must submit a set of reduction options that total to the target, and individual reduction “options” should be submitted as separate adjustments in BARS. **Agencies should not combine all reductions options into a single BARS Agency Reduction adjustment.**