JULY 1, 2021

BUDDIES USER MANUAL

BUDGET DEVELOPMENT SYSTEM

GOVERNOR'S OFFICE OF STRATEGIC PLANNING AND BUDGETING

STATE OF ARIZONA

1700 W. Washington, 6th Fl., Phoenix AZ 85007

CONTENTS

Budget Submission Overview

Each State agency's FY 2021 budget submission should be comprised of six components:

1. Letter to the Governor
2. Operating budget request (BUDDIES)
3. Capital Improvement Plan
4. Federal funds grants information
5. Five-year Strategic Plan
6. The *Master List of State Government Programs* information (in statute, referred to as the operational plan)

The instructions for the first two components are provided in this document and should be submitted to the Governor's Office of Strategic Planning and Budgeting (OSPB) no later than **September 1, 2021**.

The Capital Improvement Plan is developed by the Department of Administration, General Services Division. Agencies should contact General Services for instructions regarding that submission. Two copies of the agency's Capital Improvement Plan are also to be provided to OSPB. Instructions for the Federal funds grants information, strategic plan, and *Master List of State Government Programs* submittal are provided separately, but in the same manner as the BUDDIES. Agencies with questions about their Federal funds grants information and strategic planning submittals should call their OSPB analyst. A list of analysts' agency assignments can be found here.

There are several small changes to BUDDIES, beginning this year:

The **FY 2021 beginning balances** have been preloaded into BUDDIES. A link showing the report OSPB used to load the beginning balances is located on the Main Menu page. If there is any question about the amount listed, please contact the OSPB analyst.

Several other links have been added to the Main Menu page, which show the following lists:

FY 2022 Appropriations that were enacted in legislation other than the General Appropriations Act

- Advance Appropriations
- Statutory Appropriations
- Enacted Changes to Funds
- Changes to Special Line Appropriations
- One-Time Appropriations

Below is a reminder of several changes that have been made to BUDDIES over the last two years.

Residual Equity Transfers. Each year there are appropriations made that provide spending authority to two or more agencies from a single fund controlled by one of the agencies. In those cases, the controlling agency must transfer cash from the fund at the originating agency to a separate fund at the second agency. The General Accounting Office refers to these type of transfers as *residual equity transfers*.

Beginning this year, in BUDDIES, residual equity transfers will now have a separate line on the sources and uses forms. For each fund that is the source of a residual equity transfer, the amount of the transfer will be entered as a non-appropriated transfer listed separately from all other transfers. The transfer will not count against the originating agency's appropriation, but will record the movement of cash. They will *not* be listed as negative revenues.

The fund at the receiving agency will account for the transfer-in as a revenue, the same as previous years.

Aligning Fund Numbers in BUDDIES with the New Fund Number in AFIS. OSPB has changed the numbering of funds in BUDDIES to include the alpha characters in AFIS.

Link to Cash Flow Report for All Funds in BUDDIES. OSPB is providing a link on the Main Menu page to the FY 2021 Cash Flow Report, which includes revenue and expenditures by object category, by month, through the 13th month, for all funds in BUDDIES. The linked report will be available roughly a week after the close of the 13th month.

Local Government Minimum Wage Information. A.R.S. 35-113 was amended by laws 2019, Chapter 272, to require agencies to include a detailed estimate of the cost to the budget unit in FY 2021 attributable to a county's, city's, or town's establishment of a minimum wage if that minimum wage exceeds the minimum wage established by the state. For the agency's budget request for FY 2021, this information should be attached to the cover letter of the budget request.

In an effort to mitigate the General Fund shortfall in FY 2020 and FY 2021, the Governor's Office is planning to use Coronavirus Relief Fund (CRF) grants to pay for expenses that would otherwise be paid from State funds. For every dollar an agency receives from the CRF, it is expected that the agency will either revert General Fund monies at the end of the fiscal year or request a transfer of other State funds to the General Fund. The plan would be to have the transfers legislatively enacted.

For example, if an agency receives $100,000 in CRF funding to cover payroll costs that would otherwise be paid by the General Fund, that agency's General Fund appropriation would be reduced by $100,000 for FY 2021.

If an agency receives $100,000 in CRF funding to cover payroll costs that would otherwise be paid by some other State fund (other than General Fund), that agency is expected to submit a budget issue to legislatively transfer $100,000 to the General Fund during FY 2021.

To avoid confusing this type of budget issue with any other issues, OSPB requests the use of standard language, as follows:

Issue Title: State Funds Offset by CRF Funding

Write-Up Describing the Issue:

[agency name] has identified available dollars within the following [Department/Authority/Commission] fund(s) that are eligible to reduce the General Fund appropriation or could be transferred to the General Fund:

[The fund names and dollar amounts will be identified within the budget issue itemization within BUDDIES.]

Starting in quarter four of FY 2020 and continuing into FY 2021, the [Department/Authority/Commission] has worked with the Governor's Office to identify fund balances that are available to be transferred to the General Fund in FY 2021.

[agency name] recognizes that the Governor is focused on maintaining the fiscal integrity of the State's General Fund. Further, the Governor is uniquely positioned to collaborate across all State agencies, identifying and crafting the best solution that is appropriate for each. [agency name] looks forward to working with the Governor's Office on these solutions during the development of the FY 2022 Executive Budget.

FY 2021 Supplemental Requests. BUDDIES will not accommodate requests for FY 2021 supplemental appropriations. **If an agency believes that additional appropriations or revenues are required for FY 2021, they should contact with their OSPB analyst as soon as the need becomes evident.** BUDDIES cannot be used for current year supplemental requests.

Appropriated v. Non-appropriated Funds. For the purposes of BUDDIES (and only BUDDIES): an *appropriated* fund is a fund from which there is a statutory or legislatively-enacted appropriation; a *non-appropriated* fund is a fund from which there is no statutory or legislatively-enacted appropriation. It is possible for a fund that in statute is labeled as a *continuously appropriated* fund to be both *appropriated* and *non-appropriated* in BUDDIES. This delineation helps with OSPB's calculation of the constitutional appropriation limit each year.

FY 2021 Expenditures. Virtually all dollars in BUDDIES are entered and displayed in thousands, rounded to hundreds (i.e., one decimal place). However, the system allows agencies to enter FY 2021 expenditures in the operating schedules with more decimal places. For example, $435,219 must be entered as $435.2 everywhere in BUDDIES, except for FY 2021 expenditures, where it can be listed as $435.219. FY 2021 expenditure plans and amounts for FY 2022 continue to be entered with only one decimal place. Keep in mind that the sum of expenditures and fund sources for FY 2021 must be equal.

Analysis of Revenue Forecasting Methodologies. OSPB critically evaluates the methodologies used by agencies in preparing their revenue estimates for FY 2021 and FY 2022. The foundation used to determine the availability of future funds must be sound. For each fund with $100,000 or more in revenue, a justification is required to be attached to the revenue schedule to explain the forecasting methodology. In most cases, it will require attaching an Excel worksheet.

Expenditure Plans Must Tie to Appropriation Totals. FY 2021 expenditure plans for each appropriated fund must tie to the total appropriation for that fund. If the expenditure plan does not tie, the data cannot be sent to OSPB. Clicking on the "Review Data" or "Send Budget to OSPB" buttons on the Main Menu will have the system perform the calculations and identify any discrepancies. If there is a question about the appropriation amount that is preloaded into the system, contact your OSPB analyst.

Federal Funds Grants. Details about the sources and uses of federal fund grants are handled in a separate system — CLIFF (Consolidated Ledger of Information on Federal Funds). However, while CLIFF is organized by grant, BUDDIES must contain federal funds information in the revenue schedules, expenditure schedules, and sources and uses documents in BUDDIES based on funding by State function and program.

Fund Cash Balances. The Sources and Uses form and the associated reports have been prefilled with the actual fund cash balances as of the end of FY 2021. This beginning balance reflects the AFIS-calculated money available in each fund. For those funds which are shared across agencies, the balance reflected is across **ALL** agencies. Beginning balances were calculated as follows: (GL Account 0070 Cash + GL Account 0071 Cash Invested w/ Treasurer – GL Account 1011 Payments Outstanding – GL Account 1012 ACH Payments Outstanding).

Legislated Fund Transfers. Legislated Fund Transfers are transfers that are legislatively mandated, such as fund sweeps. Legislated Fund Transfers have been pre-loaded into BUDDIES.

Funds with Balance Caps in Statute. There are a number of funds defined in statute which have fiscal year or calendar year caps applied to their year-end balances. Entries should be made on the fund Sources and Uses form to capture this information. These are not operating expenditures; therefore, they do not belong in the expenditure schedules.

Sources and Uses Data Check. If the calculations on the Sources and Uses form indicate that the ending balance for any year falls below zero, the system requires that the user upload a file that explains the circumstances. This may be as simple as reporting that the current year appropriation exceeds available funds and adjustments are requested for future years.

BUDDIES also uses information from the Expenditure Schedules and Funding Issues to determine whether funds contain appropriations. If an agency adds appropriated details into the Sources and Uses document for a fund that appears to be purely non-appropriated, Data Check will show a warning. Legislated Fund Transfers are not included in this evaluation since they can be from either an appropriated or non-appropriated fund.

Administrative Costs. All agencies will have their administrative costs information provided back to them from last year's budget submittal and need to make all necessary changes to update this information.

After entering the necessary information into BUDDIES, follow these five steps to send it to complete the process:

1. **Review Data.** Use the Review Data page to check that you have completed all the necessary data entry before submitting your budget to OSPB

2. **Sign Transmittal Statement.** Have the executive director of your agency sign the transmittal form using the electronic signature box in the Transmittal Statement

3. **Create Budget Submission PDF**. Use the Reports page to create a PDF of each report by doing the following:

    a. Select Submit Budget Package in the System Reports column

    b. Click "Preview"

    c. Export all reports to PDF

    d. Merge PDF versions of the BUDDIES reports with PDF versions of all supplementary documents and add page numbers using Adobe Pro or another comparable software. The final Budget Submission PDF should include all of the following:

    - **All BUDDIES Reports**
    - **Cover Letter to the Governor**
    - **Organizational Chart.** Agencies are asked to include diagrams of their organizational charts, including vacancies.
    - **Funding Issue Justifications** (see the Funding Issues section of this document for more information)
    - **Revenue Forecasting Methodologies.** OSPB takes a critical look at the methodologies used by agencies in preparing their revenue estimates for FY 2021 and FY 2022. The foundation upon which the availability of future funds is determined must be sound. For each fund with $100,000 or more in revenue, a justification is required to be attached to the revenue schedule to explain the forecasting methodology. In most cases, it will require attaching an excel worksheet.
    - **Sources and Uses Justification**. Only required if a fund has a negative balance, or something unusual is happening.

4. **Complete the Budget Survey**

5. **Sent electronic and hard copies to OSPB**

    a. Use Send Budget to OSPB page for e-filing the BUDDIES submission

        i. On the Submittal Information page

1. Enter the agency website URL for the Budget Submission PDF. The Budget Submission PDF must be posted to the provided URL on September 1, 2021.

2. Upload agency organizational charts and cover letter

b. Print **two** hard copies of the Budget Submission PDF and deliver them to OSPB at 1700 West Washington, 6th Floor Phoenix AZ 85007 by COB September 1, 2021. A.R.S. § 35-113 still requires agencies to submit one original paper version of the budget and one paper copy. Hard copies are to be bound; three-ring binders with tabs, and page numbers. A table of contents is usually included. Please bind the reports in the same order BUDDIES prints them.

It is highly recommended that all pertinent agency personnel attend the training classes. **REGISTRATION:** To register, click one of the links below.

CLASS SCHEDULE

Training	Who Should Attend	Purpose	Content	Date and Time
1st Time Users:	Anyone new to the budget and planning applications	Overview of the budget and planning processes and the BUDDIES, CLIFF, and AZIPS applications	All three applications	7/13 1:00 – 5:00 Register here
1st Time Users:	Anyone new to the budget and planning applications	Overview of the budget and planning processes and the BUDDIES, CLIFF, and AZIPS applications	All three applications	7/21 8:00 – 12:00 Register here
1st Time Users:	Anyone new to the budget and planning applications	Overview of the budget and planning processes and the BUDDIES, CLIFF, and AZIPS applications	All three applications	7/29 8:00 – 12:00 Register here
BUDDIES Refresher	Experienced users	Brief overview of BUDDIES, submittal process, and any changes made this year	BUDDIES	7/21 1:00 - 2:30 Register here
BUDDIES Refresher	Experienced users	Brief overview of BUDDIES, submittal process, and any changes made this year	BUDDIES	7/29 1:00 - 2:30 Register here
AZIPS Refresher	Experienced users	Brief overview of AZIPS, the submittal process, and, for cabinet agencies, its relation to AMS	AZIPS	7/21 2:30 – 3:30 Register here
AZIPS Refresher	Experienced users	Brief overview of AZIPS, the submittal process, and, for cabinet agencies, its relation to AMS	AZIPS	7/29 2:30 – 3:30 Register here
CLIFF Refresher	Experienced users	Brief overview of CLIFF, submittal process, and any changes made this year	CLIFF	7/21 3:30 – 4:00 Register here
CLIFF Refresher	Experienced users	Brief overview of CLIFF, submittal process, and any changes made this year	CLIFF	7/29 3:30 – 4:00 Register here

BUDGETING CALENDAR

September 1, 2021   Budget Requests (electronic and 2 hard copies) must be received by OSPB and posted to your agency's website

November 1, 2022   Last day to revise a budget request; subsequent changes can only be made at the instruction of or the approval of the OSPB Director

January 10, 2023   Legislative session begins; Governor's State of the State Address

January 15, 2024   Deadline for public release of the *Executive Budget*

SYSTEM INSTALLATION

There are some very important considerations for the installation of the BUDDIES system. Agencies need to work with their IT department before they begin the process of installing the system. The installation process creates a desktop shortcut that MUST be used to launch the application. This shortcut checks for system updates and will install any system updates prepared by OSPB so that each user will be using the most recent version of the application.

The system is composed of two Microsoft Access database files. One file contains the data and the other file contains the application (forms, queries and reports). If more than one person OR computer is going to be used with the system, the data MUST be located on a network and copies of the application MUST be placed on the local drive of each machine (this configuration is STRONGLY recommended for ALL installations). The installation process carefully guides you through these items.

IT CONFIGURATION CONSIDERATIONS

- Each user must have read/write/execute access to the folder where the data file is stored on the network.
- Each user must have a copy of the application on their local drive with read/write/execute access. A component of the installation process will assist the user in configuring the file locations.
- If the network location is changed in any way, each user will have to have their installation reworked to ensure continued access/connection to the data file.
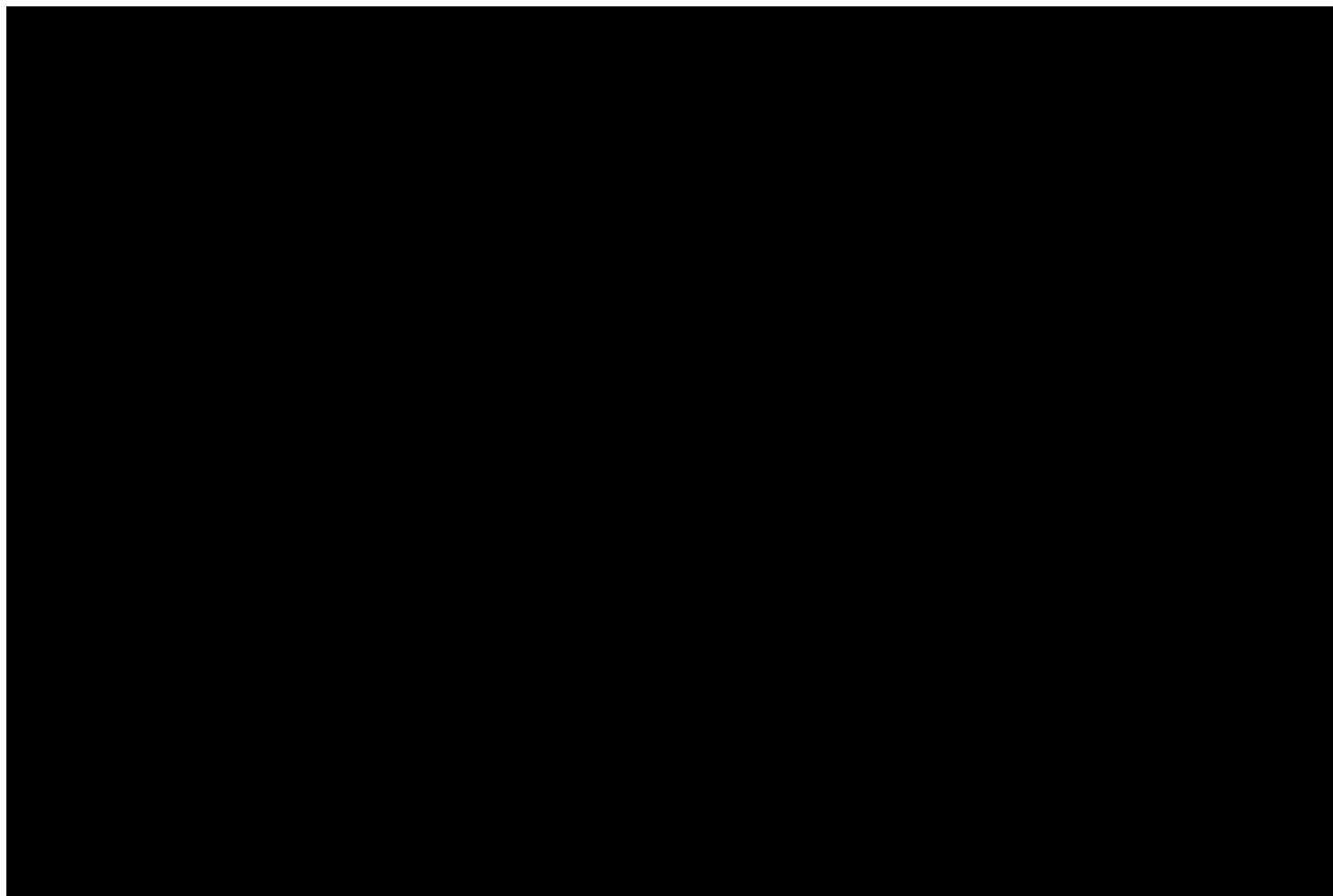
USER CONSIDERATIONS

- The system does not provide for different roles and responsibilities for individual users. There are some new electronic reporting capabilities in the system so that summary data can be shared with those who do not have the system installed.

OSPB has prepared an installation document which provides step-by-step instructions on how the installation process works. These instructions are available here.
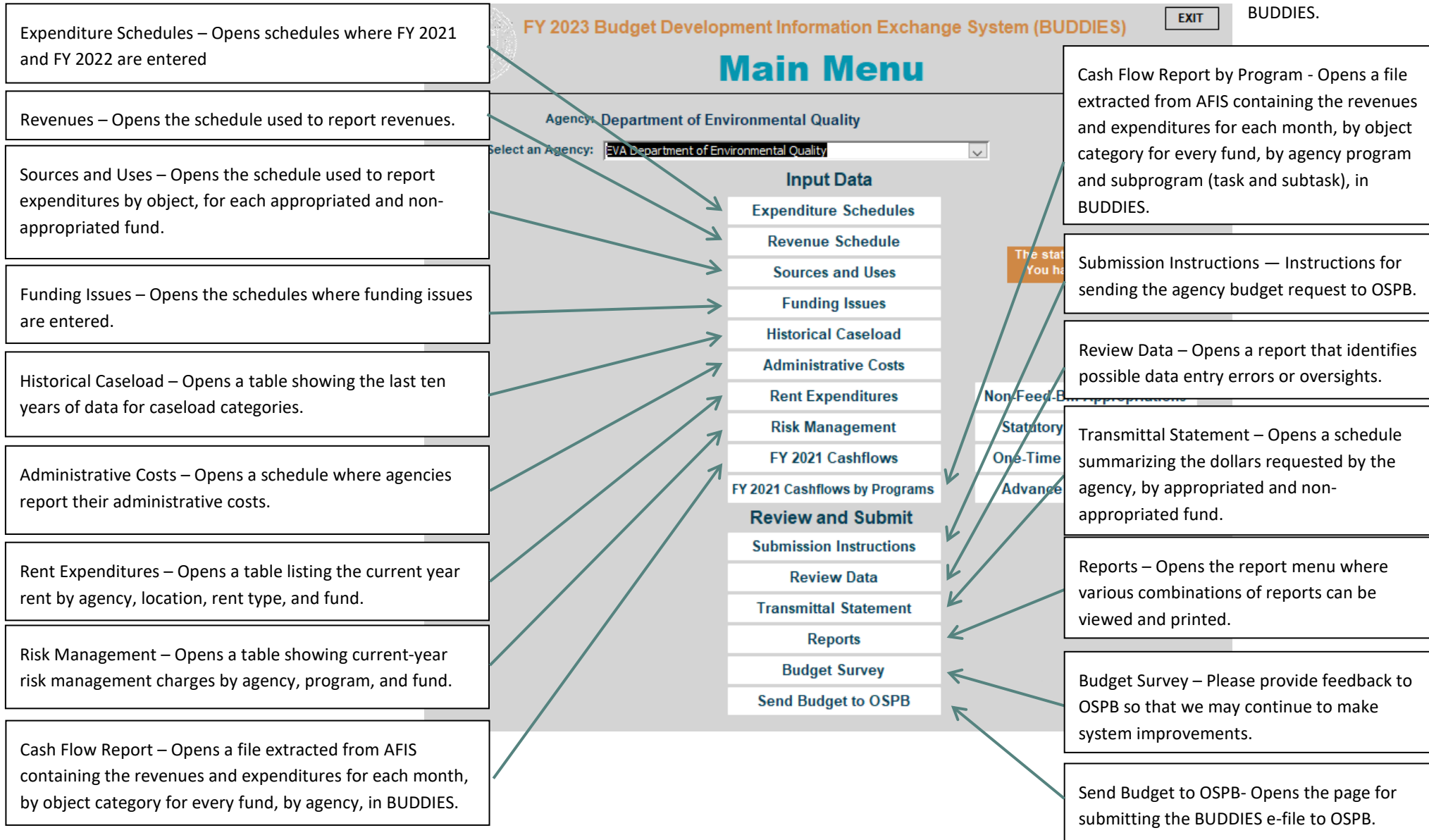
BUDDIES SYSTEM INSTRUCTIONS BY PAGE

MAIN MENU VIDEO INSTRUCTIONS

You can view this video by clicking on the following link:

Expenditure Schedules – Opens schedules where FY 2021 and FY 2022 are entered

Revenues – Opens the schedule used to report revenues.

Sources and Uses – Opens the schedule used to report expenditures by object, for each appropriated and non-appropriated fund.

Funding Issues – Opens the schedules where funding issues are entered.

Historical Caseload – Opens a table showing the last ten years of data for caseload categories.

Administrative Costs – Opens a schedule where agencies report their administrative costs.

Rent Expenditures – Opens a table listing the current year rent by agency, location, rent type, and fund.

Risk Management – Opens a table showing current-year risk management charges by agency, program, and fund.

Cash Flow Report – Opens a file extracted from AFIS containing the revenues and expenditures for each month, by object category for every fund, by agency, in BUDDIES.

BUDDIES.

FY 2023 Budget Development Information Exchange System (BUDDIES)

EXIT

Main Menu

Agency: Department of Environmental Quality

Select an Agency: [EVA Department of Environmental Quality ▼]

Input Data

Expenditure Schedules

Revenue Schedule

Sources and Uses

Funding Issues

Historical Caseload

Administrative Costs

Rent Expenditures

Risk Management

FY 2021 Cashflows

FY 2021 Cashflows by Programs

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Statutory

One-Time

Advance

Review and Submit

Submission Instructions

Review Data

Transmittal Statement

Reports

Budget Survey

Send Budget to OSPB

Cash Flow Report by Program - Opens a file extracted from AFIS containing the revenues and expenditures for each month, by object category for every fund, by agency program and subprogram (task and subtask), in BUDDIES.

Submission Instructions — Instructions for sending the agency budget request to OSPB.

Review Data – Opens a report that identifies possible data entry errors or oversights.

Transmittal Statement – Opens a schedule summarizing the dollars requested by the agency, by appropriated and non-appropriated fund.

Reports – Opens the report menu where various combinations of reports can be viewed and printed.

Budget Survey – Please provide feedback to OSPB so that we may continue to make system improvements.

Send Budget to OSPB- Opens the page for submitting the BUDDIES e-file to OSPB.

Four New Items This Year:

(As with the FY 2021 Cashflow Report, these buttons will be populated as the information becomes available.)

Non-Feed-Bill Appropriations displays a list of appropriations made in budget reconciliation bills or other legislation, other than the General Appropriations Act.

Statutory Appropriations displays a list of appropriations authorized in Arizona Revised Statutes.

One-Time Appropriations displays a list of one-time appropriations for expenses that are not recurring.

Advance Appropriations displays a list of appropriations for FY 2022 or later years enacted prior to the 2021 legislative session; or appropriations for years after FY 2022 that were enacted during the 2021 legislative session.

Help- Opens a page with OSPB contact information.

Utilities – Opens the page where agencies can add an additional user and create a data file copy.

EXPENDITURE SCHEDULE VIDEO INSTRUCTIONS

You can view this video by clicking on the following link:
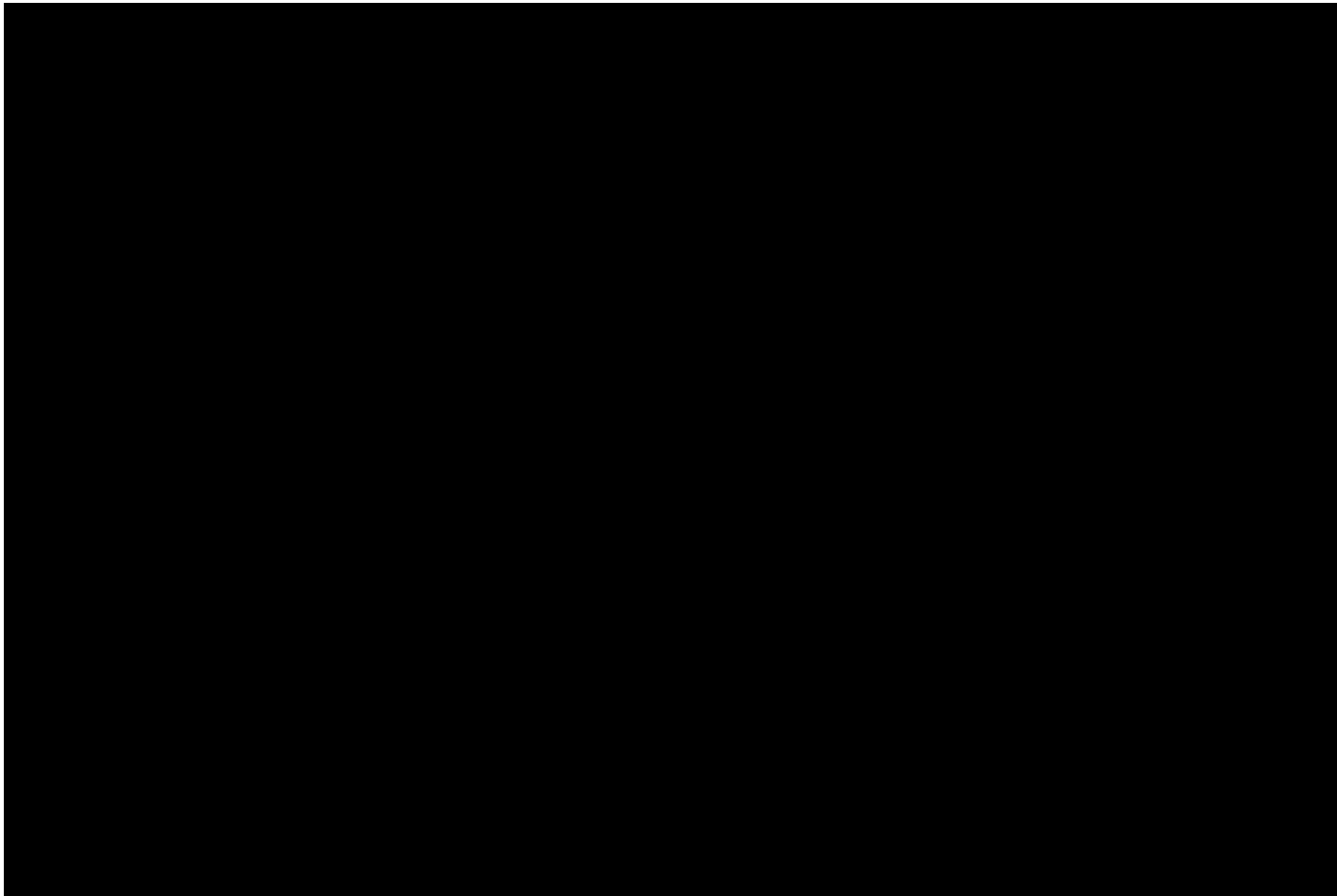
PROGRAM LIST

Agencies record their FY 2021 expenditures and their FY 2022 planned expenditure in the operating schedules. These schedules, like most in BUDDIES, are completed at the Program Budget Unit (PBU) level. The PBU is the portion of the agency for which a set of budget schedules is required. These include programs/cost centers, budgeted sub-programs and special-line items. The list of PBUs is displayed when agencies select "Expenditure Schedules" from the main menu.

				Check All	Report	Main Menu

Expediture Schedule Program List

Agency: Structural Pest Control Commission

Select a program to enter expenditures.

Program	Sub-program	Program Name
1	1	Licensing and Regulation

To view the operating schedules for a particular program budget unit (PBU), click on the PBU in the list provided.

Each operating schedule follows a similar format. There are two rows of buttons at the top of the screen which allow the user to navigate between schedules, check totals, and return to the main menu. The following information will help you complete the operating schedules for each PBU. **All numbers entered are to be expressed in thousands, with the exception of FTE. For Appropriated funds, the amounts entered as FY 2021 expenditures are only those expenditures from FY 2021 appropriations through the 13th month.** For FY 2021 values, you may enter the full amount (in thousands) rather than rounding to hundreds. The display of the numbers will remain at one decimal place.

Use these buttons to navigate through the various objects in the operating schedules. Objects correspond with those designated in AFIS.

This identifies which PBU is being viewed. You can navigate between PBUs using the drop down button.

This box is used to record expenditures by object category for each PBU and expenditure category.

The grey boxes on the top and bottom portion of the schedules must be equal; in other words, the PBU expenditure total must be the same as the funding source total.

Click the down arrow next to each Fund # box to reveal a drop-down list of funds and pick a fund. Continue the process of selecting funds until all funding sources have been listed and the expenditures entered for FY 2021 and FY 2022. If a fund is missing from the drop-down list, contact your OSPB analyst about adding another fund.

Information from an internal table identifies funds as appropriated, non-appropriated, or both. For funds that are both, the drop-down list will have two entries – "A" (appropriated) and "N" (non-appropriated). Each fund's appropriation status has been pre-identified, but the status should be reviewed for accuracy. For the purposes of BUDDIES, appropriated funds are defined as funds that have legislative appropriations.

Menu – Closes the expenditure schedule and returns the user to the main menu.

Check Totals – Checks the operating schedules for discrepancies between the expenditures and funding totals in the current PBU; will also identify any objects where the data has not been entered.

FTE Positions

Agency: Board of Dispensing Opticians
Program: 1-1 Licensing and Regulation

Expenditure Category

Object / Object Category		Expenditure Totals	FY 2021 Actual Exp.	FY 2022 Expd. Plan
		Expenditure Totals	5.0	5.0
0000	FTE		5.0	5.0

Funding Source Add Delete

Fund #	Fund Name	Funding Source Totals		
		Funding Source Totals	5.0	5.0
AA1000-A	General Fund (Appropriated)		2.0	2.0
DO2046-A	Dispensing Opticians Board Fund (Appropriated)		3.0	3.0
*			0.0	0.0

Enter amounts as the number of full-time-equivalent employees, not as dollar.

The "Check Totals" function will offer the user two options to review entries in a summarized format. The first option provides a data entry check. The "Check Data Entry" form lists all of the PBUs that are not in balance and shows the calculated difference between the expenditure total and the fund source total. Before data can be exported and submitted to OSPB, all PBUs must be in balance.

"Empty" Programs Identified – Opens a similar form that lists all PBUs where no data has been entered.

Go There – Opens directly to the particular schedule where corrections need to be made. After making any necessary changes, click on "Check Totals" and an updated data entry check form will open.

The "Empty" Programs Identified button displays all the PBUs where no data have been entered. It is appropriate to have PBUs without data, assuming there were no expenditures from that PBU during FY 2021, and there are no anticipated expenditures for FY 2022 or FY 2023.

"Empty" Programs Identified

<div style="text-align:right">Print | Close</div>

Agency: Board of Dispensing Opticians

The following Programs don't have any amounts entered in Funding Source for any Expenditure Category:

Program	Subprogram	Program Name
1	1	Licensing and Regulation

FTE POSITIONS

The operating schedules capture agencies' operating budget data by PBU for both appropriated and non-appropriated funds. The information entered on these forms will be posted to the Sources and Uses forms automatically. Agencies are required to enter FY 2021 expenditures and the agency's expenditure plan for FY 2022. **The dollar amount totals for the FY 2022 expenditure plan for each appropriated funds** *must* tie to the *amount loaded into BUDDIES by OSPB as the appropriated amount for FY 2022*. Except for the Collections Fund at the universities, these appropriated amounts should align with the amounts shown in the *FY 2021 Appropriations Report*. OSPB will load the FY 2022 appropriations as soon as the amounts have been finalized, probably in mid-July.

Note: Although numbers on the expenditure schedules are displayed in thousands with only one decimal place showing, the FY 2021 expenditures may be entered with more decimal places to limit the need for rounding during data entry.

Enter the total number of FTE associated with the PBU.

This identifies the funds, both appropriated and non-appropriated, that supports the FTE. Click to reveal the drop-down list and choose a fund. Continue the process of selecting funds until all funding sources have been listed and the expenditure totals are the same as the fund source totals.

If a fund is missing from the list, contact your OSPB analyst to explain the need to add a fund.

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This schedule collects Personal Services amounts for a PBU, and fund sources for both appropriated funds and non-appropriated funds. These amounts include any Performance Pay dollars allocated to each PBU.

Enter the totals for Personal Services associated with the PBU.

This identifies the funds, both appropriated and non-appropriated, that support the FTE. Click to reveal the drop-down list and choose a fund. Continue the process of selecting funds until all funding sources have been listed and the expenditure totals are the same as the fund source totals.

If a fund is missing from the list, contact your OSPB analyst to explain the need to add a fund.

This drop-down list includes all retirement systems. Enter the FTE and total contributions associated with each retirement system made in FY 2021.

Enter the FTE and personal services total for each applicable retirement plan estimated for FY 2021 by fund source. The total personal services for the Employment Retirement Coverage should be the same as the FY 2021 personal services expenditure plan. **Any differences must be explained.**

This schedule collects ERE data for a PBU, and associated fund sources. Although numbers are displayed in thousands with only one decimal place showing, the FY 2021 expenditures may be entered with more decimal places to limit the need for rounding during data entry.

Enter the total ERE associated with the PBU.

This identifies the funds, both appropriated and non-appropriated, that supports ERE. Click to reveal the drop-down list and choose a fund. Continue the process of selecting funds until all funding sources have been listed and the expenditure totals are the same as the fund source totals.

If a fund is missing from the list, contact your OSPB analyst to explain the need to add a fund.

Enter the number of FTE and the associated total personal services for all the employees over the FICA maximum of $127,200.

Enter the number of FTE that are ineligible for benefits (health, dental and life insurance).

The top portion of the P&O schedule distributes total fund expenditures across the objects. That total is subsequently distributed across the appropriated and non-appropriated funds in the lower table.

Expenditures:	FTE	PS	ERE	P & O	Travel	Food & Aid	OOE	Equipment	Capital & Debt	Alloc & Trans

Nav: | Check Totals | Menu | Tab▼ | Tab►

Professional & Outside Services

Agency: Board of Dispensing Opticians

Program: 1-1 ▢ Licensing and Regulation

Expenditure Category

Object / Object Category	Expenditure Total	FY 2021 Actual Exp.	FY 2022 Expd. Plan
		0.0	0.0
6200 Professional and Outside Services			0.0
6201 External Prof/Outside Serv Budg And Appn		0.0	
6212 External Investment Services		0.0	
6219 Other External Financial Services		0.0	
6221 Attorney General Legal Services		0.0	
6222 External Legal Services		0.0	
6231 External Engineer/Architect Cost - Exp		0.0	
6232 External Engineer/Architect Cost- Cap		0.0	
6239 Other Design		0.0	
6241 Temporary Agency Services		0.0	
6251 Hospital Services		0.0	
6259 Other Medical Services		0.0	
6261 Institutional Care		0.0	
6271 Education And Training		0.0	
6291 Vendor Travel		0.0	
6292 Professional & Outside Services Excluded from Cost Allocati		0.0	
6293 Vendor Travel - Non Reportable		0.0	
6294 External Telecom Consulting Services		0.0	
6295 Costs related to those in custody of the State		0.0	
6296 Non - Confidential Specialist Fees		0.0	
6297 Confidential Specialist Fees		0.0	
6298 Outside Actuarial Costs		0.0	
6299 Other Professional And Outside Services		0.0	

Funding Source [Add] [Delete]

Fund #	Fund Name	Funding Source Totals		
►	▢		0.0	0.0

Enter all amounts in thousands. For example: $12,345.00 = 12.3

Entries in this section represent the agency's FY 2021 P&O expenditure plan for this PBU object. Only enter the sum of all expected P&O expenses for this PBU for FY 2021.

Entries in this section represent the agency's FY 2021 P&O expenditures for every P & O object.

This identifies the funds, both appropriated and non-appropriated, that supports the P&O expenditures. Click to reveal the drop-down list and choose a fund. Continue the process of selecting funds until all funding sources have been listed and the object totals are the same as the fund source total.

If a fund is missing from the list, contact your OSPB analyst to explain the need for an additional fund.

This schedule identifies the agency's FY 2021 travel expenditures and the FY 2022 expenditure plan. Total expenditures are then distributed across appropriated and non-appropriated funds for each object.

Enter the total Travel In-State and Travel Out-of-State associated with this PBU.

Identify the appropriated and non-appropriated funds that support the Travel expenditures specified. Click to reveal the drop-down list and choose a fund. Continue the process of selecting funds until all funding sources have been listed and the expenditure totals are the same as the fund source totals.

If a fund is missing from the list, contact your OSPB analyst to explain the need for an additional fund.

This schedule identifies the FY 2021 Food and Aid to organization expenditures and FY 2022 expenditure plans for those objects. The total expenditures are then distributed across both appropriated and non-appropriated funds for each object.

Enter the Food and Aid to Organizations and Individuals associated with this PBU.

Identify the appropriated and non-appropriated funds that support the Food and Aid to Organizations and Individuals expenditures specified. Click to reveal the drop-down list and choose a fund. Continue the process of selecting funds until all funding sources have been listed and the expenditure totals are the same as the fund source totals.

If a fund is missing from the list, contact your OSPB analyst to explain the need for an additional fund.

The top portion of this schedule details the Other Operating Expenditures (OOE) for FY 2021 and planned OOE for FY 2022. Expenditures are distributed across appropriated and non-appropriated funds in the lower section.

Expenditures:	FTE	PS	ERE	P & O	Travel	Food & Aid	OOE	Equipment	Capital & Debt	Alloc & Trans

Nav: Check Totals | Menu | Tab▼ | Tab►

Other Operating Expenditures

Agency: Board of Dispensing Opticians
Program: 1-1 ⌄ Licensing and Regulation

Expenditure Category

Object / Object Category	Expenditure Total	FY 2021 Actual Exp.	FY 2022 Expd. Plan
		0.0	0.0
7000 Other Operating Expenses			0.0
7001 Other Operating Expenditures Budg Approp		0.0	
7092 Other Operating Expenditures Excluded from Cost Allocation		0.0	
7111 Risk Management Charges To State Agency		0.0	
7112 Risk Management Deductible - Indemnity		0.0	
7113 Risk Management Deductible - Legal		0.0	
7114 Risk Management Deductible - Medical		0.0	
7115 Risk Management Deductible - Other		0.0	
7119 Gen Liab- Non Physical-Taxable- Self Ins		0.0	
7121 Gross Proceeds Payments To Attorneys		0.0	
7123 General Liability- Non-Taxable- Self Ins		0.0	
7124 Medical Malpractice - Self-Insured		0.0	
7125 Automobile Liability - Self Insured		0.0	
7126 General Property Damage - Self- Insured		0.0	
7127 Automobile Physical Damage-Self Insured		0.0	
7128 Liability Insurance Premiums		0.0	
7129 Property Insurance Premiums		0.0	
7131 Workers Compensation Benefit Payments		0.0	
7141 Self Insurance - Administrative Fees		0.0	
7142 Self Insurance - Premiums		0.0	
7143 Self Insurance - Claim Payments		0.0	
7145 Self Insurance - Pharmacy Claims		0.0	
7146 Premium Tax On Altcs		0.0	

Funding Source   Add | Delete

Fund #	Fund Name	Funding Source Totals		
► ⌄			0.0	0.0

Enter all dollar amounts in thousands. For example: $12,345.00 = 12.3

Entries in this section represent the agency's FY 2021 expenditures for every OOE object. For FY 2022, enter only the sum of all planned OOE expenses.

Use the scroll bar to view all object categories.

This identifies the appropriated and non-appropriated funds that support the Other Operating Expenditures identified. Click to reveal the drop-down list and choose a fund. Continue the process of selecting funds until all funding sources have been listed and the expenditure totals are the same as the fund source totals.

If a fund is missing from the list, contact your OSPB analyst to explain the need for an additional fund.

The equipment schedule is where agencies will record their FY 2021 Equipment expenditures and FY 2022 equipment expenditure plans.

Entries in this section represent the agency's FY 2021 expenditures for every Equipment object. For FY 2022, enter only the sum of all planned Equipment expenses.

Use the scroll bar to view all object categories.

This identifies the appropriated and non-appropriated funds that support the Equipment expenditures identified. Click to reveal the drop-down list and choose a fund. Continue the process of selecting funds until all funding sources have been listed and the expenditure totals are the same as the fund source totals.

If a fund is missing from the list, contact your OSPB analyst to explain the need for an additional fund.

The Capital Outlay and Debt Service schedule is where agencies will record their FY 2021 Capital Outlay and Debt Service expenditures and FY 2022 expenditure plans for these objects. The total expenditures are distributed across both appropriated and non-appropriated funds for each object.

Enter the Capital Outlay expenditures in this area. Remember to include both appropriated and non-appropriated fund expenditures.

Identify the funds that support the Capital Outlay expenditures. Click to reveal the drop-down list of funds and select one of them. Continue the process of selecting funds until all funding sources have been listed and the object totals are the same as the fund source total.

Enter the Debt Service expenditures here. Remember to include both appropriated and non-appropriated funds for this PBU.

Identify the funds that support the Debt Service expenditures. Click to reveal the drop-down list of funds and select one of them. Continue the process of selecting funds until all funding sources have been listed and the object totals are the same as the fund source total.

The Cost Allocation and transfer schedule is where agencies will record FY 2021 actual expenditures and FY 2022 expenditure plans for these objects. The total expenditures are distributed across both appropriated and non-appropriated funds for each object.

The fund transfer line should only include those amounts transferred as part of the agency's regular operations. Any Legislated Fund Transfers should be entered separately on the Sources and Uses Form.

Enter the Cost Allocation expenditures here. Remember to include both appropriated and non-appropriated fund expenditures.

Identify the funds that support the Cost Allocation expenditures. Click to reveal the drop-down list of funds and select one of them. Continue the process of selecting funds until all funding sources have been listed and the expenditure totals are the same as the fund source totals.

Enter the Transfer expenditures here. Remember to include both appropriated and non-appropriated fund expenditures.

Identify the funds that support the Transfer expenditures. Click to reveal the drop-down list of funds and select one of them. Continue the process of selecting funds until all funding sources have been listed and the expenditure totals are the same as the fund source totals.

REVENUE SCHEDULE VIDEO INSTRUCTIONS

You can also this video by clicking on the following link:
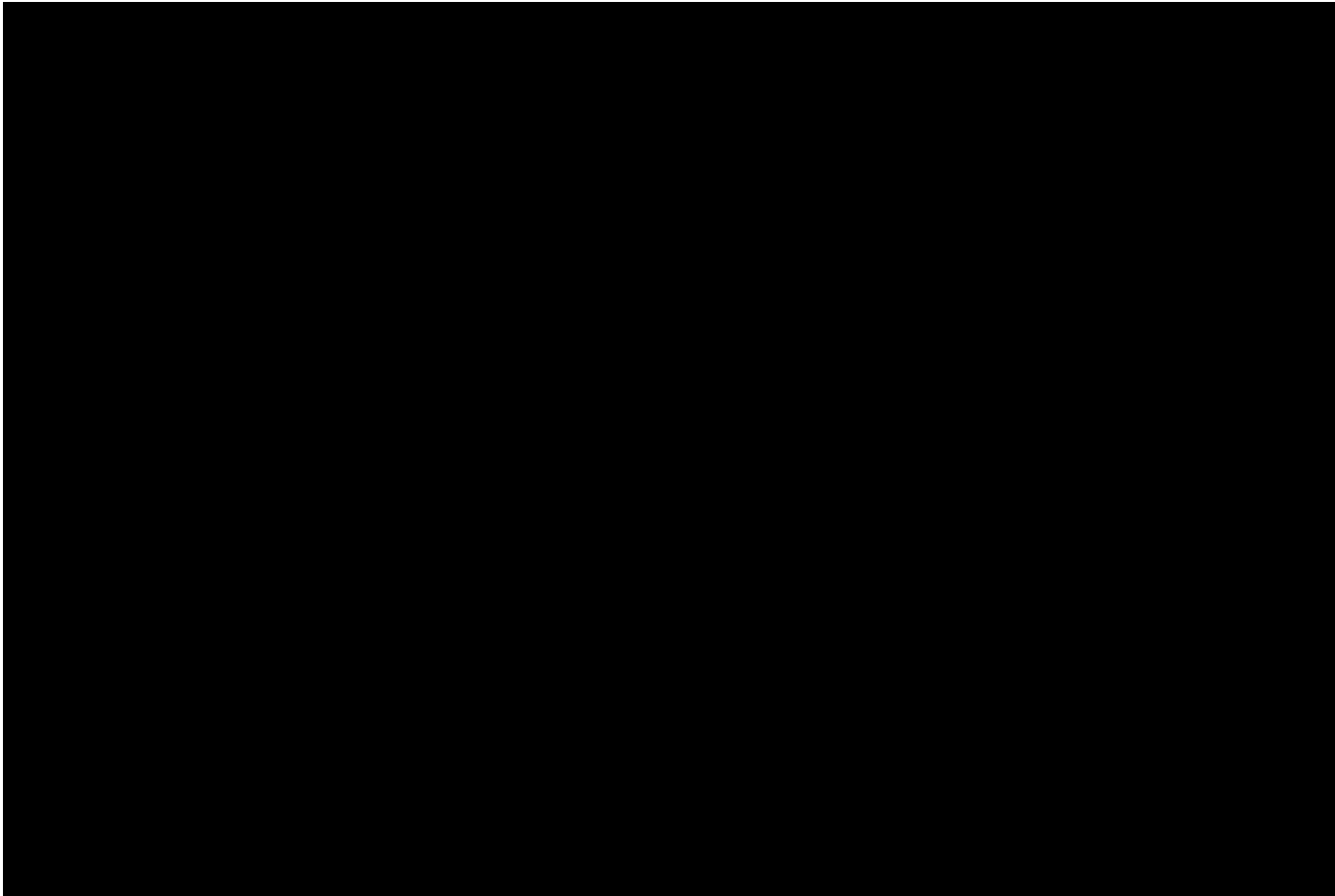
Agencies must report on every fund listed in the drop-down box, both appropriated and non-appropriated. If a major fund is not listed, contact your OSPB analyst to explain the need for the additional fund. **Agencies should make every effort to work with OSPB and GAO to delete funds that are no longer needed.**

Please enter the revenues for fiscal years 2021, 2022, and 2023. Revenues are to be reported by fund and object. OSPB will provide to agencies a report in early to mid-August which will reflect FY 2021 revenue collections per AFIS. OSPB expects the revenues reported by agencies to tie to these amounts. **Agencies MUST complete a revenue justification which explains the forecast methodology for each fund with $100,000 or more revenue in any year.**

Link to view the revenues for FY 2021 by agency, by fund, through the 13th month.

Select a fund from this drop-down list of your agency's funds. If a fund is missing from the list, contact your OSPB analyst to explain the need to add a fund.

In BUDDIES, residual equity transfers are not to be listed as negative revenue.

Select objects from the drop-down list at the left. The account name will automatically be provided. Then, in the white boxes to the right, fill in the revenues for each object for fiscal years 2021, 2022, and 2023.

Click in this box to upload the revenue justification.

Users may upload one document for all funds, or a separate document for each fund.

SOURCES AND USES

The Sources and Uses form provides cash-flow information and depicts the source and disposition of each fund's monies, for both appropriated and non-appropriated funds. Sources and Uses displays the movement of cash, not accruals or depreciation. Agencies are required to submit Sources and Uses information for each and every fund listed in BUDDIES.

Revenues are automatically posted to Sources and Uses from the Revenue Schedules. Most other data elements will be posted from the operating schedules and the funding issues. There is little input required by agencies and only those fields are displayed on the form. The only information required is:

-   FY 2021 and FY 2022 administrative adjustments,

-   Appropriated capital projects not included in the operating budgets,

-   **Legislatively enacted** fund transfers for FY 2021, FY 2022, and FY 2023,

-   Non-lapsing appropriations with expenditure authority remaining after the close of FY 2021,

-   Any non-appropriated fund commitments not included in the expenditure plans, and

-   Transfers due to statutory fund balance caps.

BUDDIES will calculate all the ensuing ending balances.

Any fund which has a calculated negative balance at the end of any fiscal year is REQUIRED to upload a justification explaining why this occurs. A reasonable explanation could be: the fund is likely to receive less FY 2022 revenue than previously expected and the appropriated amount for FY 2022 was based on the higher revenue estimate.

Please make sure that entries on this form are properly placed. BUDDIES, in the Review Data process, will identify entries for funds which appear to be only appropriated in the non-appropriated cells and vice-versa.

SOURCES AND USES DATA ENTRY

The Sources and Uses page permits the user to edit any necessary entries which are not contained in the revenue or expenditure schedules. All of the entries on this form will be pulled together with revenues and operating expenditures from those reports. No Sources and Uses form is required for the General Fund.

Sources and Uses

Report | Main Menu

Agency: Board of Dispensing Opticians
Fund: DO2046 Dispensing Opticians Board Fund

Funds: DO2046

Citation: A.R.S. § 32-1686

OSPB Fund Description: Revenues are the fees, fines, and other revenue received by the Board. Funds are used to license and regulate optical establishments and opticians.

Attachment File:

Upload an explanation for any fund having a negative ending balance for any year.

Beginning Balance

	FY 2021 Actual
FY 2021	329.4

Appropriated Side

	Actual FY 2021	Estimate FY 2022	Estimate FY 2023
Non-Lapsing Authority from Prior Years:	0.0	0.0	0.0
Administrative Adjustments:	0.0	0.0	0.0
Capital Projects: (Land, Buildings,Improvements)	0.0	0.0	0.0
Legislative Fund Transfers:	0.0	0.0	
IT Project Transfers:	0.0	0.0	

Non-Appropriated Side

	Actual FY 2021	Estimate FY 2022	Estimate FY 2023
Transfer Due to Fund Balance Cap:	0.0	0.0	0.0
Residual Equity Transfer:	0.0	0.0	0.0
Prior Commited or Obligated Expenditures:		0.0	0.0

Cash Flow Summary

	Actual 2021	Estimate 2022	Estimate 2023
Balance Forward from Prior Year	329.4	329.4	329.4
Total Available	329.4	329.4	329.4
Total Appropriated Disbursements	0.0	0.0	0.0
Total Non-Appropriated Disbursements	0.0	0.0	0.0
Balance Forward to Next Year	329.4	329.4	329.4

BUDDIES User Guide

Select a fund from the drop-down list.

The pre-filled beginning balance for FY 2021 is the fund's cash balance (Cash + Cash Invested with the Treasurer + Payments Outstanding + ACH Payments Outstanding) at the end of FY 2020's 13th month. For funds shared with another agency the balance should represent the balance for all agencies using the fund.

For questions about the beginning balance, contact your OSPB analyst.

Each year there are appropriations made that provide spending authority to two or more agencies from a single fund controlled by one of the agencies. In those cases, the controlling agency must transfer cash from the fund at the originating agency to a separate fund at the second agency. The General Accounting Office refers to these type of transfers as *residual equity transfers*.

Residual equity transfers have a separate line on the sources and uses forms. For each fund that is the source of a residual equity transfer, the amount of the transfer will be entered as a non-appropriated transfer listed separately from all other transfers. The transfer will not count against the originating agency's appropriation, but will record the movement of cash. They will *not* be listed as negative revenues.

The fund at the receiving agency will account for the transfer-in as a revenue, the same as previous years.

Requests for Funding Level Changes. OSPB has criteria for submitting funding-amount adjustments. Each requested change from the base funding amount shall be designated as a Funding Issue.

Please note: Any one-time funding in your FY 2022 budget MUST be removed via a funding issue in FY 2023. These one-time costs may include such things as new equipment or start-up costs. **Funding issues are required for all funding changes**, regardless of funding source or the size or direction of the change.

Each Funding Issue should include supplemental documents supporting the business case for the issue. This should include quantitative and qualitative information describing the issue, alternatives to a funding increase, and how the funding increase will solve the issue. For further detail, see the following section on funding issue justification requirements.

Funding Issues are required to be prioritized. When establishing priorities, agencies must use unique priority numbers for each Funding Issue.

In addition to new funding, each agency is urged to examine its current, FY 2021, base budget to identify programs or services that are no longer needed in whole or in part and reallocate funding from those programs to areas where new or additional funding is needed.

Issues should be isolated to provide a single decision for each issue. For example, if an agency would like to reduce program A and add that funding to program B, the agency should explain that desire in the justification write-ups. However, the request to reduce program A is a unique decision for policy makers and should be a separate issue from the other unique issue of expanding program B.

Information Technology Requests. Issues involving information technology requests greater than $25,000 require a separate, comprehensive IT Project and Investment Justification packet (PIJ), available from the Department of Administration Office of Strategic Enterprise Technology (ASET). **A complete understanding of the costs is required before funding may be provided. The PIJ must be attached to the Funding Issue detail page in BUDDIES.**

FUNDING ISSUE JUSTIFICATION REQUIREMENTS

The budget justification provides further information for analyst evaluation of issues. The use of Excel, graphics, and other media to depict a Funding Issue is encouraged. For each issue, please provide a justification, which includes the following components:

Description of issue and how recommending the agency's request furthers the agency's mandates: The issue should be presented as a declarative statement followed by a thorough but concise description that provides rigorous and verifiable information. Be sure to include appropriate reference information for legislative action or court rulings as needed. Identify the agency mandate that would be furthered by the approval of the issue**.**

Proposal: Write a brief narrative outlining the agency proposal. The proposal should be *definite* (i.e., setting forth a plan of action); specify a beginning point, and a date that the objective will be achieved; and be capable of generating measurable results.

Alternatives considered and reasons for rejection: List alternatives (in order of preference) to proposed solutions considered and rejected by the agency. Very briefly identify why these alternatives are inferior to the agency's proposal. Agency management may wish to identify alternatives by considering the following options: do nothing; modify the law or other factors in the agency's external environment; modify the organization; modify the behavior of individuals, internal or external to the agency; or modify the tasks that must be performed. Examples of alternatives that may emerge from consideration of the options include using current staff, contracting out the work, re-organizing current resources, or automating certain activities.

Impact of not funding this fiscal year: State the probable outcome if the issue is not approved.

Statutory reference: Provide the statutory or other legal citations that mandate the activity or confers legal authority for the proposed changes.

Equipment to be purchased, if applicable: List all new capitalized and non-capitalized equipment required under the proposal. Also, discuss the cost of keeping the equipment functioning properly in future years.

Classification of new positions: List the grade, salary, and position title for requested FTE positions. Titles and grades should conform to the classification listing published by the State Personnel Division or the agency administering the agency's personnel system. Salaries should be at the entry level or special hiring rates established by the personnel system.

Annualization(s): If the program is funded for only part of the fiscal year, please discuss this in detail in this section. Explain when the program would be expected to start and describe the annualization that would be necessary in future years to fully fund the issue for an entire year.

Important Note:

If an agency is requesting funding in excess of $25,000 for an information technology project, a Project and Investment Justification (PIJ) must be attached to BUDDIES, in addition to all of the requirements of the funding issue. *The preparation instructions for the PIJ are not included in this manual, but may be obtained by contacting* ASET *at the Department of Administration. Information technology means all computerized and auxiliary automated information processing, telecommunications and related technology, including hardware, software, vendor support and related services, equipment and projects. As with any funding issue, there must a clear explanation of what the IT project does, the problems it solves, and the detailed cost of the project at full implementation.*

The Funding Issue main page displays a summary of all the Funding Issues.

To add a new Funding Issue select the Add button at the top of the page. To edit an issue, select the issue using the button to the left of the issue and select the 'edit' button at the top of the page.

Funding Issue

Enter the title of the Funding Issue and its priority ranking here. In the field below, upload the Funding Issue justification documents. Include the Funding Issue title and number at the top of each document. Make sure every Funding Issue has a unique priority number.

This provides a summary of the Funding Issue by program. To add a program's funding details, click the add button. To edit a program's details, select the program on the right and click edit.

Attach any other documents that will justify the funding request. For any information technology funding request over $25,000, attached the PIJ.

The Funding Issue Detail form collects the object level information for a specific fund associated with an issue. All of the object level data must be entered except ERE, which is automatically calculated by the system. The ERE components are displayed on the right side of the form. All information should be entered for this particular program/cost center and fund combination. A Funding Issue Detail form must be completed for each fund that supports an issue, regardless of the fund's appropriation status. All numbers are to be expressed in thousands and rounded to hundreds, with the exception of FTE.

	Report	Close

Funding Issue - Cost Center Detail

Agency: Board of Dispensing Opticians
Funding Issue: Example Funding Issue
Program: 1-1 Licensing and Regulation
Funding Source: DO2046-A Dispensing Opticians Board Fund (Appropriated)

PBU Impact By Comp Object

Comp Object	FY 2023
FTE	3.0
Uniform Allowance *	0.0
Personal Services	0.0
ERE Amount	194.7
Prof. And Outside Services	0.0
Travel - In State	0.0
Travel - Out of State	0.0
Food	0.0
Aid to Organizations and Individuals	0.0
Other Operating Expenses	0.0
Equipment	0.0
Capital Outlay	0.0
Debt Service	0.0
Cost Allocation	0.0
Transfers Out	0.0
Total:	194.7

The Uniform Allowance should also be included in the Personal Services amount.

Employee Impact

Marginal ERE Rate:	0.2300 %
Health/Dental/Life Per FTE ($ 000):	13.7000
Computed ERE Amount FY 2023	41.1

Enter the details of the request at the object level in the box to the left. Any entries into the FTE and Personal Services fields will result in an ERE calculation by BUDDIES. The calculated amount will be displayed in the box at the right of the form and entered in the ERE field at the left. You may change the amount in the object table as needed, but please be prepared to explain the reason for the change.

ERE is calculated by the system using the FTE count times the health, dental, and life per FTE amount plus the personal services amount times the marginal ERE rate.

Agencies are required to provide ten years of caseload information to show recent agency-wide workload changes. Agencies should review the existing data to ensure its accuracy. Agencies must also provide the FY 2021 caseload information.

If an agency wishes to add another measure for consideration, the measure should reflect the general production load of the agency. For almost all agencies, only one measure will be published in graphic form in the Executive Budget.

10-Year Historical Caseload

| Main Menu |

Agency: Board of Dispensing Opticians

	FY2012	FY2013	FY2014	FY2015	FY2016	FY2017	FY2018	FY2019	FY2020	FY2021
▶ Number of Licensees	1,188.00	1,207.00	1,218.00	1,222.00	1,234.00	1,247.00	1,270.00	1,280.00	1,295.00	0.00
✱										

Agencies are to determine their administrative costs using all funding sources, and report them in the three major administrative areas.

| | Report | Main Menu |

Administrative Costs

Agency: Board of Dispensing Opticians

Administrative Costs	FY 2022
Personal Services	0.0
ERE	0.0
All Other	0.0

| | Total: | 0.0 |

Administrative Cost/Total Expenditure Ratio

	Exp. Request	Admin %
FY 2022	220.7	0.0%

Enter the estimated FY 2022 administrative expenditures for the Common Administrative Areas. These represent all funds – including federal and non-appropriated funds.

The system will calculate the percentage of total expenditures constituting administrative costs. Normal administrative costs are between 5-10% of total expenditures.

RENT EXPENDITURES

BUDDIES contains a table of FY 2021 rent charges by agency, location, program, and fund for each of main types of rent (COSF, COP, Land Trust, and Private). The FY 2021 rent amounts for each agency and each rent type were determined as part of the budget development and appropriation processes. OSPB has prorated the rent amounts among the programs and funds in the same proportion as agencies reported last fall. The results are displayed on the Rent Table, which can be displayed by clicking on the Rent Expenditures button on the main page. This table will be the basis for any future changes for rent. If an agency would like to make any changes to the program or fund source information on the Rent Table, they should contact their OSPB analyst.

Please verify that all private rent in included on the table. Any missing information should be sent to your OSPB analyst.
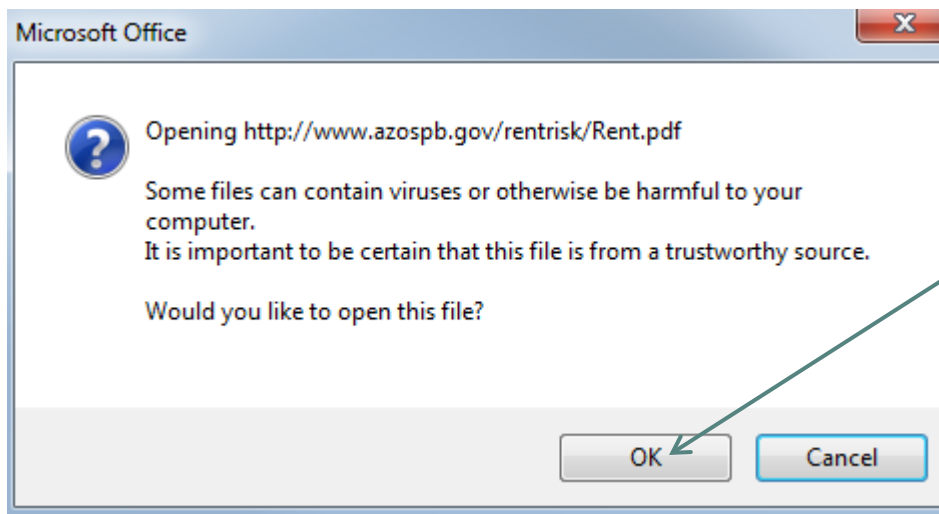
You may get a warning message after clicking "Rent Expenditures" button on the main page. Please click "OK" button to proceed.

RISK MANAGEMENT

A table of risk management charges for FY 2021, by agency, program and fund can be viewed by clicking on the Risk Expenditures button on the main page. The amounts charged to agencies were determined during the budget development and appropriation processes. OSPB prorated the agency amounts by program and fund based on the information provided by agencies last fall. If an agency would like to make changes to the Risk Management Table, they should contact their OSPB analyst.
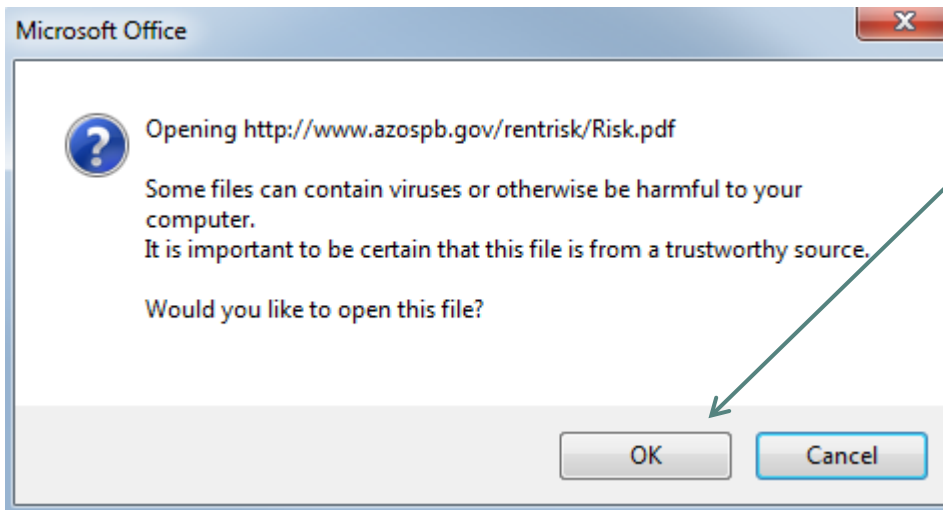
You may get a warning message after clicking "Risk Management" button on the main page. Please click "OK" button to proceed.

The system provides a number of data checks to ensure that all of the information provided is accurate. The basic check data process is for informational purposes only, while the "Send Budget to OSPB" data check will prevent data submittal until all critical errors are corrected. As noted below, the system also provides warnings that will not prevent submissions.

Review Data

Agency: State Board of Accountancy

Main Menu

Data Entry Check Issue | **Status** | **More Information**

Expenditure Program Totals v. Fund Totals *
On each expenditure page, the expenditure total must equal the fund source total.
Error — Click to View Details

Expenditure Programs With NO Data Entry (Empty)
Make sure you have not missed any programs.
OK — Click to View Details

Expenditure Plan Totals v. Appropriation Totals *
The agency's expenditure plan total by fund must match the appropriation totals.
Error — Click to View Details / Appropriations List

Sources & Uses with Negative 'Balance Forward to next Year' Requires Fund Justification
There must be a justification for any negative fund balance.
OK — Click to View Details

Sources & Uses: No Appropriated Expenditures on the Non-Appropriated Funds Lines, and Vise Versa
After analyzing your data entry, it appears that you have made an entry in the appropriated section of the Sources and Uses form for funds which appear to be non-appropriated only or visa versa.
OK — Click to View Details

Funding Issues Justification Attachment File
A file containing a justification should be attached for each funding issue.
Warning — Click to View Details

Funding Issues Priority Duplication
Each funding issue must have a unique priority ranking (1 being the most important).
OK — Click to View Details

Funds Should have a Justification for Revenue
For each fund with annual revenues above $100,000, a file containing the forecast methodology including key revenue drivers, assumptions, or changes to the fund must be uploaded.
OK — Click to View Details

Current Year Total Retirement PS v. Planned Total PS *
Total retirement personal services omust match the amount listed on the Personal Services page of expenditure schedules.
OK — Click to View Details

* Budget Request cannot be completed if an error is found in these areas.

Expenditure Program Totals vs. Fund Totals – ensures that fund source amounts on the Expenditure Schedules equal the expenditure totals.

Expenditure Programs with NO data entry (empty) – identifies any PBUs which have no data. This is acceptable for obsolete PBUs.

Expenditure Plan Totals vs. Appropriation Totals – checks that an expenditure plan for appropriated funds ties to the total appropriation by fund for FY 2021. "Error" means that the totals are not the same.

Sources and Uses with Negative "Balance Forward to Next Year" requires Fund Justification – checks that no fund's Sources and Uses ending balances are negative. There are situations where a negative balance is acceptable so this is only a warning message, but a justification must be uploaded in the Sources and Uses page.

This checks to see if you have made any entries in the appropriated portion of the Sources & Uses form for a fund which does not appear to be appropriated. The system checks operating schedules and Decision Packages to determine whether funds are identified as appropriated, non-appropriated, or both. This is only a warning message.

A funding issue justification document must be uploaded for each funding issue with the funding issue title and priority number at the top of each document. This is only a warning, but any funding issue without a justification will be considered invalid if incomplete.

This identifies any fund with revenues greater than $100,000 which is missing a justification document to describe the forecast methodology. This is only a warning message.

This identifies if the total retirement personal services is different than the total personal services. Both numbers are entered on the personal services expenditure page.

Each funding issue must have a distinct priority number. No two funding issues can have the same priority number.

BUDDIES User Guide

Agency Head & Title – Please provide the name and title of the agency head.

Date Prepared – Provide the date the agency request was prepared, not the date it was submitted.

Request Prepared By – Provide the name and contact information for the person OSPB should contact regarding the agency's budget submission.

A.R.S. Citation- Include the statutory citation for the agency.

In these tables, appropriated and non-appropriated funds, and the expenditure plan for each fund, are displayed. If there are more funds than the provided space will allow, a scroll bar will appear at the right of the table.

Report	Main Menu		

State of Arizona Budget Request

Transmittal Statement

Board of Dispensing Opticians

Agency Head:	Megan Darian	
Title:	Executive Director	
Date Prepared:	8 /27/2018	
Request Prepared by:	Megan Darian	
E-mail Address	mdarian@do.az.gov	
Phone	(602) 542-8158	
A.R.S. Citation	A.R.S. 32-1671	

Governor DUCEY:

This and the accompanying budget schedules, statements and explanatory information constitute the operating budget request for this agency for Fiscal Year 2023.

To the best of my knowledge all statements and explanations contained in the estimates submitted are true and correct.

Agency Director Electronic Signature

Name: Megan Darian   Date: 8/27/2018

Appropriated Funds	FY 2022 Approp.	FY 2023 Fund. Issue	FY 2023 Total
Total Requested	0.0	220.7	220.7
General Fund	0.0	26.0	26.0
Dispensing Opticians Board Fund	0.0	194.7	194.7

Non-Appropriated Funds	FY 2022 Expd. Plan	FY 2023 Fund. Issue	FY 2023 Total
Total Planned			
Total Requested	0.0	220.7	220.7

Agency Head Signature – The signature of the agency head is required for the original printed request and any subsequent revisions to this page. The agency director now may electronically sign the Budget Submission in BUDDIES in the Transmittal Statement page. Agency Directors may choose to still sign the transmittal statement hard copy, but make sure the PDF of the Budget Submission posted to your website and submitted to OSPB includes the signed transmittal statement.

The report menu allows users to print data from the system in a variety of formats. To select a report, click on the report name. An "X" will appear next to the report name when the report has been selected for printing. For reports that have multiple funds or programs, a list will be displayed at the right allowing the user to select what will be printed. To de-select a report, double click on the report name or click "Unselect All Reports". The "Print" button will send the report directly to the default printer. The "Preview" button allows users to view the report without printing it.

The "Submit Budget Package" button will select all of the reports required to submit the agency's budget to OSPB and then print them when the print button is clicked.
Selecting this option and clicking "Print" will print all of the reports required for the agency's FY 2023 budget submission. The reports included in order are:

1. Transmittal Statement;
2. Revenue Schedules for each fund;
3. Sources and Uses Statement for each non-General Fund;
4. Agency Summary (by fund and across all funds);
5. Program Summary for each program (across all funds and for each fund);
6. PBU Summary for each PBU (across all funds and for each fund);
7. Operating Schedules for each PBU; and
8. Administrative Costs.

For many agencies, selecting the "Submit Budget" print option will result in a significant number of pages being printed. Please consider your print needs carefully before selecting this print option.
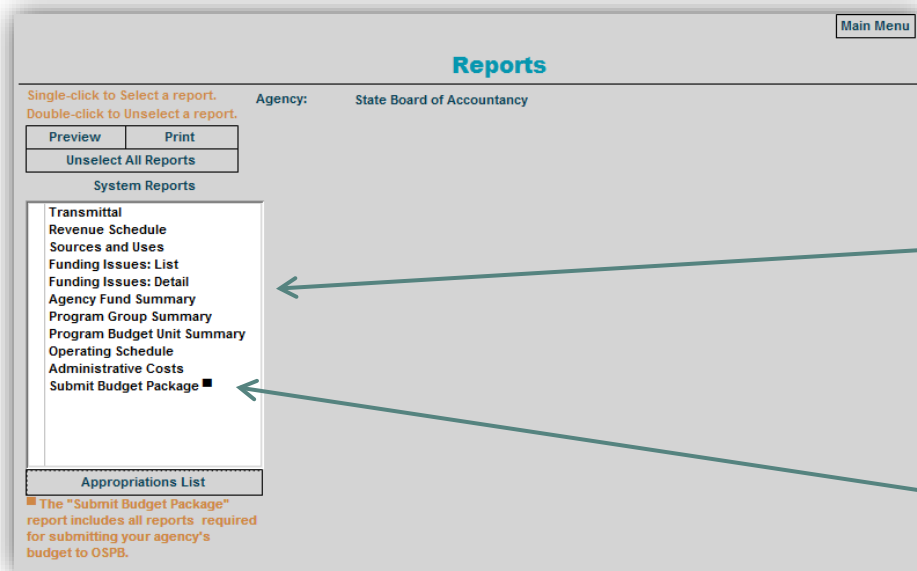
To print a specific page- A single click on a report type (e.g. Revenue Schedule) will open a window listing all agency funds. Click in the box to the left of a fund to select it for preview or printing. Click on it again to de-select it. When one or more funds are selected in this box, an "X" will appear next to the report type to designate this report for printing. Select as many funds as needed, then click on "Preview" or "Print" as desired. A separate report will be generated for each fund selected. This report can only be generated for a particular fund if data was entered for that fund.

Selecting "Submit Budget Package," then "Print" will print out all necessary reports in the appropriate order.

Please fill out the Budget Survey to provide feedback to OSPB. These are helpful in making future changes to the system to better meet the expectations of the users.

SUBMISSION INFORMATION

The person submitting the budget needs to fill out the contact information for OSPB to confirm your submission.

Provide the URL to where your budget submission PDF will be posted to your website. The PDF must be posted to your website on September1, 2020.

Upload the budget submission cover letter here.

Upload your agency organizational charts here.

NEXT STEP | **Main Menu**

Submission Information

Agency: State Board of Accountancy

Please fill in your contact information so OSPB can reply with a status on your submittal.

Name:

Email:

Telephone:

Budget Webpage Link:

Enter the URL path to where the budget submission is posted to your agency website. For example: http://www.azagency.gov/budgetFY19

Cover Letter:

Upload a PDF of the budget submission cover letter to the Governor

Organization Chart:

Upload diagrams of the agency organizational charts, including vacancies

Submit Budget Request to OSPB

Use this form to send your budget request to OSPB. Remember there are multiple steps to submitting the budget request to OSPB; **sending the electronic request through this page does not constitute a completed budget submission.** For detailed instructions, see the submission process section of these instructions.

Send Request to OSPB- this will extract the data from BUDDIES and send it to OSPB.

Submission Instructions- opens the instructions for completing the budget submission process.

HELP

For technical help with BUDDIES, contact the OSPB systems analyst, Tao Jin.

For all other issues, contact your OSPB analyst. A current list of analyst's assigned agencies is here.

Or, call (602) 542-5381.

The Utilities Menu provides several functions necessary for the completion of the FY 2021 budget submission. This screen also identifies where the user's application is located and where the data file is stored. As the user is working in the BUDDIES system, the data being entered is automatically being saved to the local drive or network identified here.

How to Add an Additional User – Opens complete instructions on how to add a new user or new computer to the BUDDIES system. Click on the button and print the form.

Create a Data File Copy – makes a copy of the BUDDIES data file. BUDDIES will tell you the name of the file it creates and in which folder the file is placed. This is useful to have in addition to your own regular network backups.

Data Path- identifies where the BUDDIES data file resides. This is useful in communication with the OSPB technical staff when agencies are experiencing problems.

Program Path – identifies where the BUDDIES application resides. This is useful in communicating with the OSPB technical staff when agencies are experiencing problems.

Who do I call to get help?

If you need assistance with your submission, please contact your OSPB analyst. If unsure who your analyst is, either call OSPB at (602) 542-5381 or look here. Agency representatives unfamiliar with BUDDIES are strongly encouraged to attend a training class and read the instructions thoroughly. The training courses descriptions and dates can be found in the OSPB BUDDIES Training Information section of this document.

What is BUDDIES?

BUDDIES is the budget development software provided to agencies to complete their budget submissions. The software has been developed in Microsoft Access 2007; however, it is *not necessary* for agencies to have Access on their computers to run BUDDIES. *All agencies are required to use BUDDIES for their budget submission.*

How do I get the BUDDIES software?

The BUDDIES software is available to download from the OSPB website located here.

Where do I send my budget submission and strategic plan?

Agencies should send their budget submissions to the Office of Strategic Planning and Budgeting, 1700 W. Washington Ave, Suite 600, Phoenix, AZ, 85007. After OSPB has reviewed the submission for correctness and completeness, OSPB will deliver one copy to the Joint Legislative Budget Committee staff. OSPB will retain the original and the electronic version. Please do not deliver copies directly to any agency other than OSPB.

What do I submit to OSPB by September 1st?

- 1 electronic data file submitted through "Send Budget to OSPB" page in BUDDIES
- 1 original printout with a signed transmittal and any additional justification documents
- 1 copy of the printed budget package

All agencies must provide the full set of budget schedules provided in BUDDIES and any additional justification or supporting documents completed outside of the BUDDIES system. On the Report menu, there is an option to print a single copy of all the reports necessary for the submission

Federal funds information entered into CLIFF is also due by September 1. The hard copies of that submittal may be submitted with the budget package. CLIFF instructions are provided separately.

It is important to note that the budget schedules are considered the minimum requirements for Executive decision-making and do not preclude an agency from submitting additional information to support their request.

What if I need to submit a revision?

Agencies should notify their assigned OSPB analyst as soon as it becomes apparent that a revision must be completed. Revisions to the budget submission should be submitted to OSPB in the same manner as the original submission (i.e., 1 electronic version, an original printout, and 1 copy). **Please identify the revised schedules by submitting them on colored paper and placing "Revision" and the date on the bottom left-hand corner of each page.** No revisions will be accepted after October 31 without it being approved by the OSPB Director.

What is the Arizona budgeting process?

The Executive issues instructions to agencies to guide them in presenting their plans and proposals for the ensuing fiscal year(s). Between September 4 and the opening of the Legislative session, the Governor's Office reviews the budget submissions and prepares the Executive Budget.

The Executive Budget must be submitted to the Legislature no later than five days after the regular session of the Legislature convenes. It must include a complete plan of revenues and expenditures for all funds. The State of Arizona budget is prepared on a cash basis of accounting. Concurrent with the development of the Executive Budget, the staff of the Joint Legislative Budget Committee (JLBC) reviews and analyzes the agencies' requests.

During the legislative session, public hearings may be conducted. Appropriations are enacted through the passage of a General Appropriations Act, a Capital Outlay bill and budget reconciliation bills containing legislative changes necessary to implement the budget. The Governor, state agencies, and the General Accounting Office are responsible for ensuring that expenditures from appropriated funds do not exceed their appropriations and that expenditures from non-appropriated funds are responsible and prudent.

Why do we have to create Funding Issues to explain funding level changes for non-appropriated funds?

OSPB is required by statute to report and make recommendations for all funds, at the same level of detail the General Fund. In addition to being the law, it is sound money management. While it is implied that non-appropriated funds can be spent at the agency's discretion for legally specified purposes, the Governor and other policymakers need to have full knowledge of the financial condition of the State, so that they can plan for ALL of the State's fiscal resources.

Actual Expenditures - Expenditures made in the prior fiscal year, including personal services, employee related expenses, and all other expenses. For the purpose of the agency budget submittal, the agency should reconcile to the AFIS 12th month. Any expenditure against older, non-lapsing appropriations (e.g., non-lapsing expenditures from appropriations first authorized for FY 2019, but not expended until FY 2020) should not be reported in the operating schedules, but should be listed separately on the Sources and Uses page.

Administrative Adjustments - An adjustment made to reflect expenditures by the agency made after the close of the fiscal year for obligations incurred during the preceding year.

AFIS - The Arizona Financial Information System is the uniform statewide accounting system maintained by the Department of Administration.

All Other Operating Expenses - Category of expenditure/budget accounts that include Professional and Outside Services, In-State Travel, Out-of-State Travel, Food, Other Operating Expenses, and Equipment.

Annualization - An adjustment made to the current year funding base that will allow a partially-funded program to operate for a full fiscal year.

Arizona Revised Statutes (A.R.S.) - The laws governing the State of Arizona.

ASET - The Arizona Strategic Enterprise Technology Office within the Department of Administration, responsible for the development and coordination of information technology of State agencies

Balance Forward – money remaining after all expenditures for the year are made, which becomes available for future use

Base Budget – The last year of funding appropriated to an agency minus any one-time funding issues. For example, each agency has been appropriated funding for a year. Once an agency's appropriation for that year has been reduced for one-time funding issues such as equipment, the remaining appropriation is an agency's base budget going forward.

Baseline Budget – This is a part of the proposed budget for the next fiscal year. A Baseline budget starts with the Base Budget (the current year budget), then add those amounts that are required to continue the existing policies during the following year. The most common types of issues that would be included in a baseline budget compared to the base budget would be increases in caseloads, such as more student in schools or more enrollees in Medicaid. Base Budget and Baseline Budget are often mistakenly confused.

Budget - An itemized summary of projected revenues and expenditures for a given period. See also "Operating Budget."

Budget Justification - Information that is provided to clarify and substantiate a budget request. In this format, major emphasis is placed on information that illustrates the need for the requested monies such as services to be provided, costs of the services, and effects of not funding.

Budget Unit - A department, commission, board, institution or other agency of the State receiving, expending, or disbursing state funds or incurring obligations against state funds.

Capital Improvement Plan - A four-year plan compiled and published by the Department of Administration for capital improvements/expenditures and the means of financing them for the current fiscal period.

Capital Outlays - Expenditures for upkeep, preservation, development, improvement or acquisition of lands, buildings, or equipment.

Capital Outlay Stabilization Fund (COSF) - According to A.R.S. §41-792.01, each state department or agency using space under the ownership of the State shall pay a rental fee. The rental fee authorized for agencies occupying state-owned buildings shall be determined by the Joint Committee on Capital Review following a recommendation by the Director of the Department of Administration. The rental fee is payable whether the department or agency is funded in whole or in part by an appropriation. These monies are deposited in COSF to partially offset building operating and maintenance costs.

Certificate of Participation (COP) – A type of financing where an investor purchases a share of the lease revenues of a program rather than the bond being secured by those revenues. The authority usually uses the proceeds to construct a facility that is leased to the State.

Continuing Appropriation - An appropriation that is automatically renewed without further legislative action, period after period, until altered, revoked, or liquidated by expenditure. A continuing appropriation is established either through the General Appropriations Act, other legislation, or through the creation of a fund for which expenditure authority is explicitly granted.

Cost Center - The functional areas within an agency to which resources are allocated; a *program budget unit*

Detail Fund - A fund designation used in the statewide accounting system to segregate agency-specific activity.

Detailed Line-Item Appropriation - A method of appropriation that separates the budget into specific items of expenditure. The specific items are as follows: Personal Services, ERE, Professional and Outside Services, In-State Travel, Out-of-State Travel, Food, Aid to Others, Other Operating Expenses, Non-Capitalized Equipment, and Capitalized Equipment. Agencies may have below-the-line items as well. The budget unit must operate within the appropriated amounts for each of these categories. The agency may not transfer monies into or out of these lines unless given specific permission by OSPB. In addition, requests for transfers into or out of personal services or ERE require JLBC approval.

Employee Related Expenditures (ERE) – An expenditure object on the AFIS Chart of Accounts relating to an employee's benefit package. ERE includes the following: FICA, Retirement, Worker's Compensation, Health, Dental, and Life Insurance, Retiree Accumulated Sick Leave charges, Personnel Division charges and uniforms for certain classes of employees. The budget software provided by OSPB will automatically calculate the ERE associated with any funding issues.

ERE Rate - The percentage that employee related expenditures represents of the agency's personal services. ERE rates can vary among a single agency due to membership in multiple retirement systems.

Equipment – There are two categories of equipment in the budget software that are further delineated to the object level. The two categories are capital equipment and non-capital equipment. Capital equipment is defined as equipment costing $5,000 or more and non-capital equipment is defined as equipment costing less than $5,000.

Expenditures - See *Actual Expenditures.*

Federal Funds - Amounts collected and made available to the state by the federal government, usually in the form of categorical or block grants and entitlements.

Fiscal Year - The State's yearly accounting period beginning July 1 and ending June 30. The federal fiscal year begins October 1 and ends September 30.

FTE Position – 2080 hours of paid employment derived from one or more employees.

Fund - An independent fiscal and accounting entity with a self-balancing set of accounts recording cash and/or other resources together with all related liabilities, obligations, reserves and equities which are segregated for the purpose of carrying on specific activities in accordance with limitations, restrictions or regulations.

Fund Balances - The amount of monies that exist in a fund at any specified point in time.

Funding Issue - A state agency's request to adjust an appropriation from any fund source.

GAO - General Accounting Office of the Department of Administration. The GAO provides diverse statewide financial services including the operation of the state Arizona Financial Information System (AFIS) and ensures compliance with related statutes and rules.

General Fund - The central state fund into which monies are collected for the general purposes of government. The primary sources of revenues for the General Fund include sales taxes, income taxes and property taxes.

Inflation - An allowance made for an increase in price levels of operating expenses from one fiscal year to the next.

Information Technology - all computerized and auxiliary automated information processing, telecommunications and related technology, including hardware, software, vendor support and related services, equipment and projects

Joint Committee on Capital Review (JCCR) - The committee was created by Laws 1986, Chapter 85, to establish the Building Renewal Formula, approve the establishment of Building Systems, and review the State Capital Improvement Plan. JCCR is also responsible for reviewing all construction projects before commencement of the project. The JCCR consists of the following fourteen members of the Legislature: Chairmen of the House and Senate Appropriations Committees, majority and minority leaders from the House and Senate, four members of the House Appropriations Committee, and four members of the Senate Appropriations Committee.

Joint Legislative Budget Committee (JLBC) - Consists of sixteen members of the Legislature which include the following members: Majority Leaders of both the House and Senate; Chairmen of both the House and Senate Appropriations Committees; Chairman of the Senate Finance Committee; Chairman of the House Ways and Means Committee; five members of the House Appropriations Committee; and five members of the Senate Appropriations Committee. The JLBC meets as often as necessary to transact business related to fiscal review of the State's resources.

JLBC Staff - The Joint Legislative Budget Committee Staff is often referred to as JLBC, but should not be confused with the Legislative Committee of the same name. The JLBC staff prepares for the Chairs of the Appropriations Committees an analysis of the Governor's budget recommendation and performs whatever other analysis is requested by the Chairs.

Lapsing Appropriation - Except for continuing appropriations, an appropriation is made for a certain period of time, generally one year. At the end of this period, any unexpended or unencumbered balances revert to the fund from which the appropriation was made, unless otherwise provided by law. (Also known as "reverting appropriation.")

Lump-Sum Appropriation - An appropriation made for a stated purpose, or for a named department, without specifying further the amounts that may be spent for specific activities or for particular objects of expenditure. The agency may have special-line-item appropriations as well. Agencies may not transfer monies between the lump-sum and special-line-items unless authorized by DOA and OSPB.

Modified Lump Sum Appropriation - A method of appropriation in which personal services, employee-related expenses, all other operating expenses, and below-the-line items are specified in the appropriations bill. The agency may not transfer monies into or out of these lines unless authorized by DOA and OSPB. In addition, JLBC approval is required if moving monies into or out of personal services or ERE appropriations.

Non-Appropriated Funds - Funds that are continuously appropriated and not subject to the appropriation process.

Non-Lapsing Appropriation - An appropriation that does not revert to the fund from which it was appropriated at the end of the fiscal year, as provided by law. See "Continuing Appropriation".

Object (accounting) - Refers to the accounting code structure and provides expenditure at the most detailed level.
Object Category – In the accounting code structure, an object category is a group of related objects; for example, employee salaries and board-member per diem would each be independent objects, but they would also be part of the Personal Services object group.

Office of Strategic Planning and Budgeting (OSPB) - OSPB is charged with preparing the Governor's Executive Budget Recommendation and with overseeing the execution of the State budget.

One-Time Adjustments - Budget adjustments made because of a one-time circumstance. Example: An agency is appropriated funding for the purchase of a vehicle in a given fiscal year. In the next fiscal year funding is no longer needed so a one-time negative adjustment is made to decrease the next fiscal year's appropriation.

Operating Budget - A plan of all proposed expenditures other than capital expenditures. An operating budget is composed of various categories such as Personal Services, ERE, Travel, Equipment, etc.

Other Appropriated Funds - All funds other than the General Fund that are subject to annual legislative appropriation.

Other Operating Expenditures (OOE) – An object of expenditure defined on the AFIS Chart of Accounts. Expenditures coded to this object include supplies, utilities, communication, etc.

Personal Services - An object of expenditure category defined on the AFIS Chart of Accounts. Expenditures coded to this category include salaries and wages paid to agency employees, elected officials, and board or commission members. Payments for leave categories, overtime and miscellaneous earnings are also recorded under this accounting category.

Per Diem -

    1. Travel Per Diem - Cost of meals, lodging, and incidentals reimbursed to employees and board or commission members who travel on behalf of the state.

    2. Compensation Per Diem - Compensation paid to board or commission members for their work. Compensation per diem is a daily rate set statutorily.

Privately Owned Vehicles - Those miles to be used in calculating reimbursement of staff for use of private vehicles on State business. Contact GAO for the current mileage reimbursement rate.

Project Investment Justification (PIJ) - ASET is responsible for reviewing and making a recommendation on information technology projects above $25,000. Agencies requesting information technology equipment or projects costing more than $25,000 must submit a set of forms, known as a Project Investment Justification, to ASET for evaluation. These forms may be obtained from ASET.

Program - A group of functions or activities that have a planned and desired outcome.

Program Budgeting - A system that budgets based on expected results, actual achievements and cost effectiveness of programs. Program budgeting is linked to planning and accountability.

Receipts - This term, unless otherwise qualified, means cash received. There are five general categories of receipts. The first are those collected through assessed Taxes. The second category is those fees obtained through the issuance of Licenses and Permits. Charges for Services are a type of receipt obtained when user fees are assessed for governmental services. Receipts are also generated through Fines and Forfeitures for violation of laws and statutes. The fifth category is for other receipts that do not fall into another category.

Revenue - Additions to assets which: 1) do not increase any liability; 2) do not represent the recovery of an expenditure; 3) do not represent the cancellation of certain liabilities without a corresponding increase in other liabilities or a decrease in assets; or 4) do not represent contributions of fund capital in Enterprise and Intra-governmental Service Funds.

RIF - Reduction In Force (lay-offs).

Risk Management – Refers to the management of the State's property and liability insurance. The Risk Management program is housed in the Department of Administration. Risk management charges are calculated biennially and provided in agencies' budgets by OSPB during the budget process.

Special-Line-Item - Specific expenditure or budgetary amounts which have been singled out by the appropriation process to limit expenditures to the amount appropriated or to provide high visibility of expenditure.

Statute – The legal code of the State, as passed by the Legislature and signed into law by the Governor.

Strategic Plans – A practical, action-oriented guide based on an examination of internal and external factors that directs goal-setting and resource allocation to achieve meaningful results over time. The agency strategic plan establishes the future direction of the whole organization; it incorporates strategic issues and funding issues facing the agency.

Uniform Allowance - An amount budgeted to agencies for the cost of uniforms.

90/10 - Term used to refer to those Professional and Occupational Licensing agencies funded through the collection of fees and the issuance of licenses. These agencies retain 90% of the fees collected annually in separate Agency Fund accounts and deposit 10% of the fees collected into the General Fund.