

State of Idaho

Division of Financial Management

Budget Development System Guide

Budget Development System Guide

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Division of Financial Management
Executive Office of the Governor

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Preface

The Budget Development System (BDS) is an online resource managed by the Division of Financial Management (DFM) and is used by agencies to prepare their annual budget requests.

The BDS can be accessed at <http://apps.dfm.idaho.gov/bds/login.aspx>. Contact Amber Christofferson (amber.christofferson@dfm.idaho.gov) for assistance with accessing the system.

This budget development system guide has been designed for agency use to prepare budgets in the BDS.

Please note:

- When working in the BDS, you will be logged off after 90 minutes of inactivity. **Save your work often.**
- The system must be accessed through Internet Explorer. Any other browser will not provide full-system accessibility and capability.

New for FY 2021

When revising budget requests for the Governor's budget recommendation, specifically titles and descriptions in the BDS, DFM adheres to a specific stylization for spelling, capitalization, abbreviations, number usage, and general usage of common words, phrases, and decision unit language.

For consistency across all agencies, the DFM analyst assigned to your agency must revise any words, language, or phrasing to conform to the style guide and standard language for the budget recommendation.

This year, we are asking the agencies to conform to the style guide and standard language by addressing them in your budget request. Please adhere to the stylization guidelines when writing your titles and descriptions in the BDS and use the standard language for all decision unit descriptions for DU 4.10-10.62. The style guide and standardized language are listed in Appendix A and B.

Login

The first page to appear when accessing the BDS web application is the login screen. Enter your User ID and Password here.

If you need access to the system, forgot your password, or are unsure if you are registered, select the appropriate link.

IDAHO Budget Development System

To request Agency access [click here](#)
Forgot your password? [click here](#)
Not sure if you are registered? [click here](#)

Agency/DFM Users: Log on here ...
User ID:
Password:

*** This site best viewed in 1280 x 800 or [higher resolution using Internet Explorer 10+](#) - maximize your screen ***

- Need agency access?

Complete the form and click “submit request.” An email will automatically generate to notify the system administrator of your request. Once you have been approved, you will receive an email from the system administrator with your login credentials.

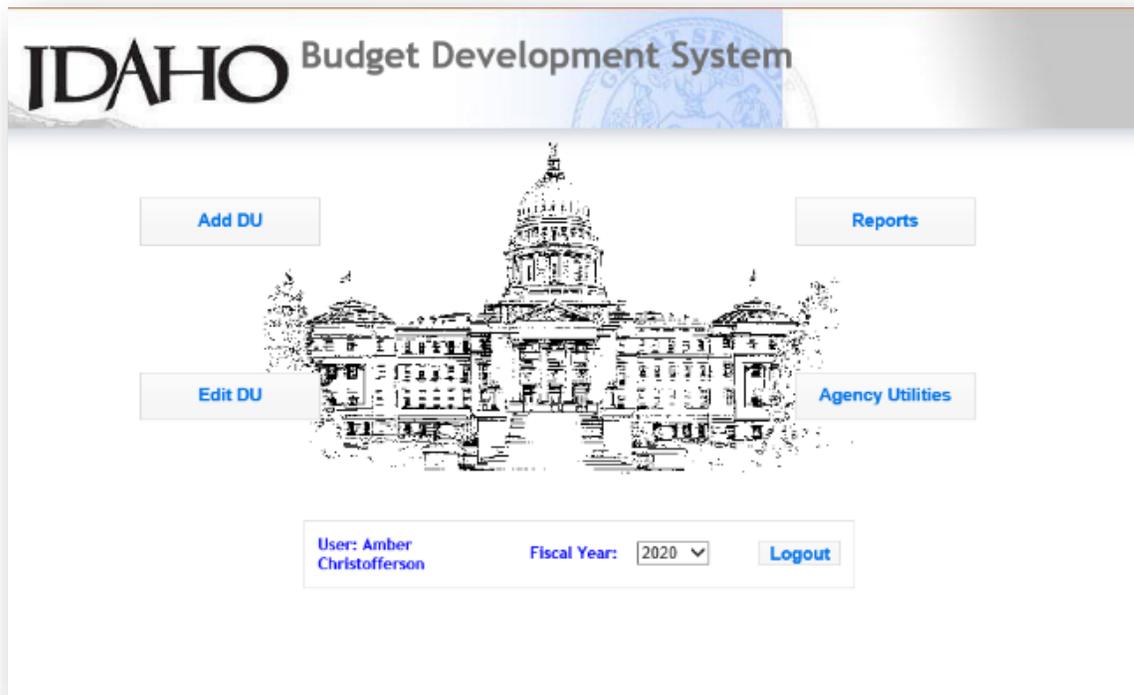
- Forgot your password?

Enter your email address and click “send.” You will receive an email back with your login credentials.

- Not sure if you are registered?

Enter your email address and click “send.” If you are registered, you will receive an email with your login credentials. If you are not registered, you will get notice that your email does not exist in the system and you will need to register as a new user.

Main Screen



Options on the Main Screen include:

- 1) **Add DU** – select to add decision units (DUs) to the History (DU 1.11-1.99) and Request (DU 4.11-12.99).
- 2) **Edit DU** – select to modify decision units already added to the system. History will be preloaded with DUs 1.00 and 3.00 which are view only. If you need changes, please contact your DFM analyst.
- 3) **Reports** – select to run reports for your agency budget request, recommendation, and appropriation.
- 4) **Agency Utilities** – select to export budget, change user information, and submit agency budget.

Add DU Screen

The screenshot shows the 'Add DU Screen' in 'ADD MODE'. The interface includes a header bar with 'Request' selected and 'ADD MODE' in the center. Below the header are fields for Agency, Function, and Activity. A DU dropdown menu is open, showing a list of decision units. A Description text area is below the DU dropdown. A table with columns Fund, Cat, OT, FTP, PC, OE, CO, TB, LS, and Total is present. At the bottom, there are buttons for Save, Cancel, and Spell Check, and a Totals row with values 2.00, 5.00, 7.00, 9.00, 11.00, and 13.00. A Main Menu button is also visible.

Selecting Add DU places you in *Add Mode* within the system. You can add DUs to the Request (DU 4.11-12.99) and the History (DU 1.11-1.99).

Note: The bar across the top of the screen will change color depending on which radio button you select – purple for Request and yellow for History.

- 1) Select **Agency, Function, and Activity (if applicable)**.
- 2) From the **DU** drop-down list, select the number you want to add. The DU title will automatically appear in the title box for all decision units except line items (DU 12.01-12.79).
If a DU number is not available on the drop-down list, it has already been added and can only be accessed from the Edit DU screen.
- 3) **Priority** allows you to enter an agency priority number for DUs 12.01-12.79.
- 4) **Description** allows for a complete explanation of the decision unit. **See the appendix for standard language to include.**

Data Grid

- 5) **Fund** – select a six-digit fund and fund detail from the drop-down list.
- 6) **Cat** – prepopulates by fund selection.
- 7) **OT** – designates the one-time or ongoing status of the fund line. The default is ongoing; the OT indicator will have to be selected for one-time requests.
- 8) **FTP** – enter full-time personnel data as necessary.

9) **PC/OE/CO/TB/LS** – enter the correct dollar amount for each object code/class.

PC – Personnel Costs

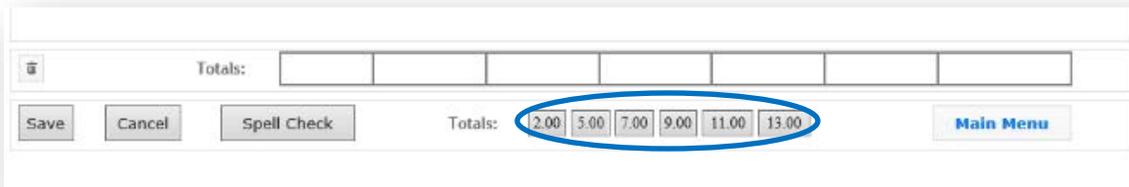
OE – Operating Expenditures

CO – Capital Outlay

TB – Trustee-Benefit

LS – Lump Sum

Program totals, sometimes referred to as benchmarks, can be viewed as you progress through budget entry by clicking on the 2.00, 5.00, 7.00, 9.00, 11.00, and 13.00 buttons at the bottom of the Add Mode page.



The screenshot shows a software interface with a 'Totals' section. At the top, there is a row of seven empty input boxes. Below this, there is a row of buttons: 'Save', 'Cancel', 'Spell Check', 'Totals: 2.00', '5.00', '7.00', '9.00', '11.00', '13.00', and 'Main Menu'. The buttons labeled 2.00, 5.00, 7.00, 9.00, 11.00, and 13.00 are circled in blue.

These decision unit numbers refer to the following:

2.00 – Prior Year Actual Expenditures

5.00 – Current Year Total Appropriation

7.00 – Current Year Estimated Expenditures

9.00 – Budget Year Base

11.00 – Budget Year Total Maintenance

13.00 – Budget Year Total Request

Edit Screen

Selecting Edit DU places you in *Edit Mode* within the system. The screen is nearly identical to the Add Mode screen in appearance and functionality.

Agency: 180 Financial Management, Division of Show All Agencies

Function: 01 Financial Management

Activity:

DU: 10.46 Controller's Fee Charge Issue: 90 Type: 90 Priority:

Description: Adjustments to the costs of statewide accounting and statewide payroll processing provided by the Office of the State Controller are reflected here.

Analyst Comments:

<input type="checkbox"/>	Fund	Cat	OT	FTP	PC	OE	CO	TB	LS	Total
<input type="checkbox"/>	0001-00	G		0.00	0	600	0	0	0	600

Totals: 0.00 0 600 0 0 0 600

Save Cancel Spell Check Totals:

When you pull up your agency number and select the relevant Function or Activity, the screen will populate with data from the first decision unit associated with the Function or Activity.

The history view shows DU 1.00 through DU 3.00, which are preloaded but view only. **Please verify the History and if you see any discrepancy, contact your DFM analyst.**

Functionality of Edit Mode includes:

- 1) Double arrows to the right of the DU number renumbers a DU.
- 2) The trash can to the right of the double arrows deletes the entire DU.
- 3) To delete a row on the grid, put a check mark in the box to the left of Fund then click on the trash can located to the very left in the grid *total* line.
- 4) Select Spell Check if you want to perform a manual check. The system will automatically spell check as you type. Misspelled words will have a red underline. Right click on the word to select from a list of suggested words.

Reports Screen

The system provides a variety of reports to make budget preparation easier.

- 1) Select your desired report from the drop-down menu.
- 2) Click on the radio button for the version you would like to preview (Request, Recommendation, Appropriation).
- 3) Select your agency and function or activity, if relevant, and click *Preview Report*.

BDS Reports

Select Report: -- Select --

Request Recommendation Appropriation

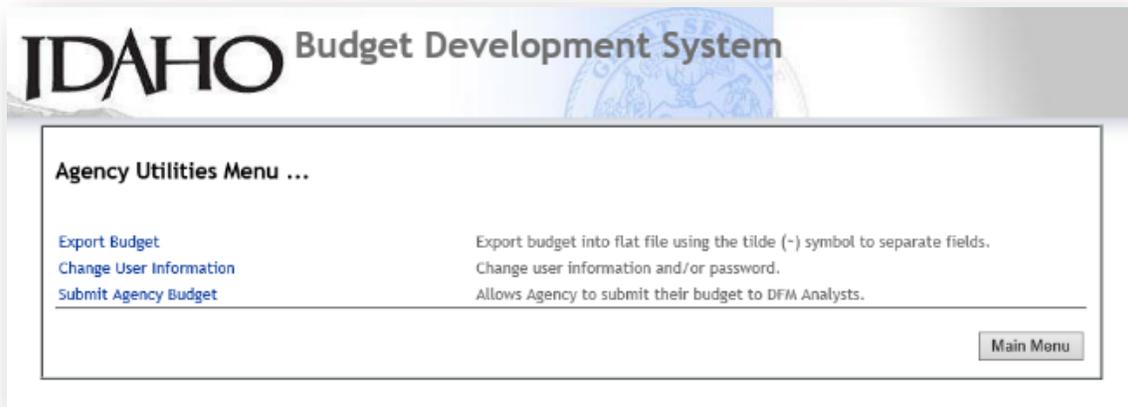
Agency: -- --
Function: -- --
Activity: -- --

Preview Report Main Menu

The following are available:

- **B-2 Report** – summarizes all functions, funds, and object classes for the entire agency and creates a form for the agency head to sign.
- **Detail Report** – lists all decisions units entered. You can select for the entire agency, which will generate a report showing each function and activity individually, or the report can be run for a specific function and/or activity level.
- **DU Category** – reports by decision unit when selected in the drop-down. The report can be run for a specific decision unit subcategory. If the information desired is for an entire DU series, select the category DU. For example, to generate a report for DU 1.00 through DU 1.99, select DU Number 1.00.
- **DU Summary (Agency)** – reports by decision units at the agency level. This report is only useful for agencies with more than one program.
- **Enhancement Report/Line Item Report** – reports all Line Item decision units (DU 12.00-12.99) for all functions/activities of the agency. It includes priority numbers assigned to the Line Item decision units by the agency.
- **Program Descriptions Report** – shows the agency category, agency name, program(s), and description(s).

Agency Utilities Screen



This menu provides three basic functions:

- **Export Budget** – allows the user to export the agency budget into a flat file using the tilde (~) symbol to separate the fields. This function is only available for agencies with submitted budgets.
- **Change User Information** – allows the user to change their information.
- **Submit Agency Budget** – allows the user to submit the agency budget to DFM. This will auto-generate an email to the agency's DFM analyst and put data in view-only mode. If revisions are needed, contact your DFM analyst and request they return your budget to make revisions. Reports can still be run while in view-only mode.

Appendix A – BDS Style Guide

Capitalization

- Capitalize “Program” only when it is part of the program’s title, not in general terms (e.g., Hazardous Materials Program).
- Capitalize “Department” and “Division” only when it is part of the department’s or division’s title, not in general terms (e.g., Idaho Transportation Department, Division of Financial Management).
- Do not capitalize titles and positions.
- Do not capitalize the following funds: dedicated, federal, and other. ONLY General Fund or specific names of funds will be capitalized.
- The terms “federal” and “state” are not capitalized unless used with a full name (e.g., the State of Idaho).

Abbreviations

- Use the abbreviation for decision unit – DU – when it is referring to a specific number (e.g., DU 12.01, DU 4.11).
- Spell out the term “decision unit” when you are speaking of decision units in general terms (e.g., This decision unit will help the department...).
- Use the form FY 20XX when referring to fiscal years. Do not use a shortened form FY05 or spell out the words “fiscal year”.
- Format references to House and Senate bills using HB or SB followed by the number (e.g., HB 111 or SB 1111).
- Plural FTP – 3.0 FTP (no “FTP’s”).
- Spell out full names of programs, funds, etc. *on the first use in a DU* and then use the acronym only if used again later.
- Spell out items in DU titles.
- Spell out “change in employee compensation (CEC)” the first time it is used.

Numbers

- Spell out numbers under 10 unless referring to FTP (see below).
- Always include whole numbers and tenths for FTP. Use hundredths if necessary (e.g., 1.0 FTP, 0.75 FTP, 0.5 FTP).
- Use standard numerals in position titles (e.g., office specialist 2, not two or II).
- Percentages should be abbreviated (use 15%, not 15 percent).
- Use \$1,000,000 instead of \$1 million.
- Only include cents in dollar amounts when necessary (e.g., not in \$55 per square foot, but in \$12.50 per hour).

General Usage

- Use one space (not two) between sentences.
- Use “and” not “&”.
- Use “per” not “/” (e.g., \$20 per person).
- Use a comma before “and” in a series (e.g., computers, printers, and network equipment).
- Use “line item” instead of “enhancement”.
- Provide section numbers after words “Idaho Code” (e.g., Idaho Code 67-3506, not Section 67-3506, Idaho Code).
- Use “position” after a class code (e.g., “an administrative assistant 2 position” not “an administrative assistant 2”).
- Only use “increased” or “additional” when referring to things like revenue, equipment, or program service levels, not spending authority.
- Specify one-time spending authority and General Fund in the narrative (e.g., “The agency requests one-time General Fund...”).
- Specify ongoing spending authority *only* when the decision unit includes both ongoing and one-time spending authority (e.g., “The agency requests ongoing General Fund and one-time dedicated fund spending authority...”).
- Include dollar amounts if both one-time and ongoing spending authority from the same fund are included (e.g., “The agency requests General Fund (\$36,100 one-time, \$96,700 ongoing) for...”).
- Don’t indicate funding is “from” a fund (e.g., “The agency requests General Fund or \$X in General Fund.” Not, “The agency requests \$X from the General Fund.”).

Common Words or Terms Usage

911 (not 9-1-1)	dedicated fund spending authority (not “dedicated funds” or “dedicated spending authority”)
agency	
all-terrain	DNA (do not spell out)
backup (noun or adj.)	facsimile
back up (verb)	federal/federally (no cap)
bandwidth	federal fund spending authority (not “federal funds” or “federal spending authority”)
benefited	flat-screen
Capital Outlay	follow up (verb – to follow with something similar or related)
carryover authority – use reappropriation	follow-up (noun – the act of following up, something that follows up)
caseload	follow-through (noun – the act of following through)
computer (not laptop, desktop, etc.)	
council member (two words)	
cybersecurity	
database	

follow through (verb – to continue, to
press on in an activity)
full time (noun – the amount of time
considered the normal or standard)
full-time (adjective – employed for or
involved in full time)
General Fund
health care
heavy-duty
internet
Judiciary
K-9
legislative audit
legislative session
Legislature
long-range
long-term
lump sum appropriation
Maintenance of Current Operations
midpoint
midsize
monies
nonclassified
non-cognizable
nondiscretionary
nonrecurring
nonstandard
one-time
ongoing
online
Operating Expenditures
overtime
part time (noun - the amount of time
considered the normal or standard)
part-time (adjective - employed for or
involved in part time)
pay grade
payline
Personnel Costs
post-secondary
prior-year (adj.)
re-establish
refactored
school-aged (adj.)

start-up (noun or adj)
start up (verb, to start)
statewide
system-wide
tablet
time frame (two words)
timeline (one word)
toward (not towards)
Trustee/Benefit Payments
United States (capitalized and spelled
out)
vehicle (encompasses all vehicle types)
website
wi-fi
workload
year-round (adj.)

Appendix B – Standard Language for Decision Units

DU 4.10 Reappropriation

This decision unit reflects reappropriation authority granted by XB XXX. (e.g., “This decision unit reflects reappropriation authority granted by HB 608.”)

DU 4.60 Deficiency Warrants

The agency requests one-time General Fund to cover actual expenses incurred in FY 20XX for x deficiency warrants. (e.g., “The agency requests one-time General Fund to cover actual expenses incurred in FY 2019 for agricultural pest deficiency warrants.”)

DU 4.70 Revenue Adjustments

This decision unit is a revenue adjustment for the cash transfer from General Fund to the [fund name] in DU 4.6X.

DU 6.10 Lump Sum Allocation

This decision unit provides lump sum allocation for the FY 20XX budget.

DU 6.30 FTP or Fund Adjustment

This decision unit makes an FTP adjustment.

Or, if non-cognizable increase:

This decision unit reflects non-cognizable spending authority granted by the Division of Financial Management for FY 20XX.

DU 6.40 Object Transfers

This decision unit reflects an object transfer.

DU 6.50 Transfer Between Programs

This decision unit reflects a program transfer.

DU 8.10 FTP or Fund Adjustments

For FTP adjustments:

This decision unit aligns the agency’s FTP allocation by fund.

For fund shifts:

This decision unit makes a fund shift from x to y due to z (e.g., “This decision unit makes a fund shift from the Endowment Fund to federal fund spending authority due to capped revenue.”)

DU 8.20 Object Transfers

This decision unit makes an object transfer to x. (e.g., “This decision unit makes an object transfer to allow Boise State University to fund an additional 35.81 FTP.” Or, “This

decision unit makes an object transfer to accommodate group position labor for special projects.” Or, “This decision unit reverses the object transfer found in DU 6.41.”)

DU 8.30 Transfer Between Programs

This decision unit makes a program transfer of x to y for z (if outgoing) or, from a for b (if incoming). (e.g., “This decision unit makes a program transfer of federal fund spending authority to the Air Quality Program for Silver Valley airshed and diesel federal grants.” Or, “This decision unit reverses the program transfers found in DU X.XX.”)

DU 8.40 Removal of One time

This decision unit removes one-time appropriation for FY 20XX.

DU 8.50 Base Reduction

This decision unit provides a base reduction to x. (e.g., “This decision unit provides a base reduction to align dedicated fund spending authority with estimated cash availability.”)

DU 10.11 Change in Benefit Costs

This decision unit reflects a change in benefit costs.

DU 10.12 Change in Variable Benefit Costs

This decision unit reflects a change in variable benefit costs.

DU 10.30 Repair, Replacement Items/Alterations

The agency requests \$X in one-time General Fund, \$Y in one-time dedicated fund spending authority, and \$Z in one-time federal fund spending authority for repair and replacement items. Also include your regular description after this language.

DU 10.41 Attorney General Fees

Adjustments to costs of legal services provided by the Office of the Attorney General are reflected here.

DU 10.44 Building Services Space Charge

Adjustments to Capitol Mall rent are reflected here.

DU 10.45 Risk Management Cost Increases

Adjustments to costs of insurance coverage as projected by a third-party actuary and billed by the Office of Insurance Management are reflected here.

DU 10.46 Controller’s Fee Charge

Adjustments to the costs of statewide accounting and statewide payroll processing provided by the Office of the State Controller are reflected here.

DU 10.47 Treasurer’s Fee Charge

Adjustments to the costs of cash management and warrant processing by the Office of the State Treasurer are reflected here.

DU 10.48 Office of Information Technology Billings

Adjustments to costs of information technology support from the Office of Information Technology are reflected here.

DU 10.50 Annualizations

This decision unit provides an annualization of x in DU XX.XX.

For annualizations of elected official salary increases:

This decision unit provides an annualization for the elected officials salary increase for July 1, 20XX through December 31, 20XX per XB XXX, which passed during the 20XX legislative session.

DU 10.61 Salary Multiplier

The agency requests a 1% Change in Employee Compensation.

DU 10.62 Group and Temporary

The agency requests a 1% Change in Employee Compensation for group and temporary employees.

DU 12.XX FTP Requests

New FTP with one-time CO: The agency requests 2.0 FTP, ongoing dedicated fund spending authority, and one-time Capital Outlay for a financial support technician position and a technical records specialist position.

New FTP with no one-time CO: The agency requests 1.0 FTP and General Fund for a supervisory human resource specialist position.

New FTP with one-time OE and CO: The agency requests 1.0 FTP, ongoing General Fund, and one-time Operating Expenditures and Capital Outlay for an office specialist 2 position.

Executive Agency Legislation

If a decision unit is due to executive agency legislation, end the narrative with the sentence "This decision unit is contingent upon the passage of executive legislation."