

Deficit Issue Details Instructions

Purpose

- To provide a distinct “decision point” developed by the agency for its budget request within which the agency requests a change in appropriation and/or personal service limitation to address a deficiency for FY2016-17 for consideration by the Governor and Legislature. Section 81-126, R.R.S. 2008, defines a deficiency as “any increase or decrease in any fund source for any budget program for the biennium in progress.” The change is relative to the current appropriation and personal service limit level for that particular year. Issues are categorized into Issue Types. They include Agency Issues (specific to the agency), IT Issues (an issue created to accompany an IT Project Proposal to be submitted to the NITC), and Multi-Agency Issues (an issue in which two or more agencies collaborate). Multi-Agency Issues are created by the State Budget Division and assigned at the request of an agency or agencies. **See page 7 for more information regarding specific narrative instructions for the current deficit cycle.**

Start-Up TIP

If any of the drop-down menus fail to show expected choices, you may need to have your **Security** settings adjusted.

Contact your agency administrator or the State Budget Division for assistance.

Getting Started

In the left-margin menu, click “**Issue Details**”. The **Issue Details** screen will load.

- Select the appropriate deficit budget cycle. **Budget Cycle** defaults to the current cycle.
- Select **Agency** and **Version** from the options that have been assigned to you (see Time-Saver Tip on the right margin).

Create a New Agency Issue

1. Select **Agency Issue** from the **Issue Type** drop-down menu and then select “=== New ===” from **Issue**.
 - The system will enter NEW mode. While in NEW mode, you must enter the Issue Name and **Save** before you can select a different tab.

Time-Saver TIP

Set default options to avoid repetitive selections of **Agency** and **Version**.

Go to **User Options** in the upper right corner of any screen. Once your selections are made, press

Save.

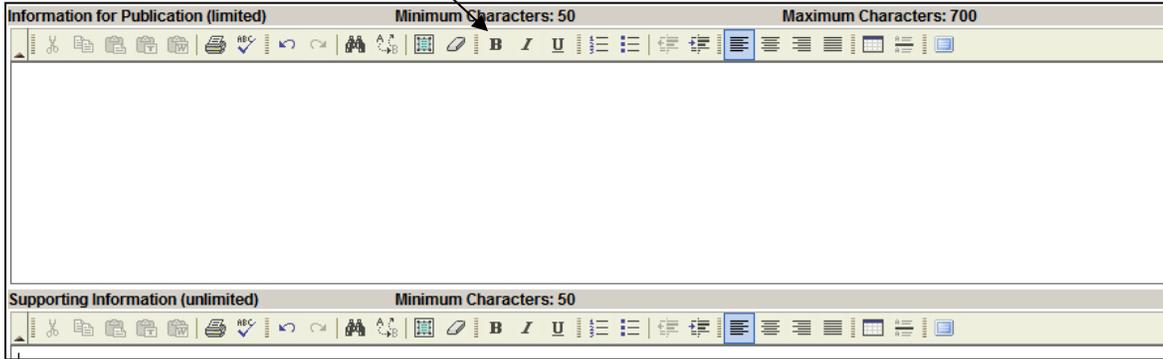
2. Enter **Issue Name** and **Description** for the Issue and click **Save**. The name of the Issue will now appear beside **Issue:**.
3. Continuing on the issue’s **Narrative** tab, begin to enter narrative information. See page 7 for content guidelines on each tab.
 - The narrative tab currently selected appears in the **information bar**.
 - Narrative tabs with two edit windows are limited to a pre-defined minimum and maximum number of characters based on the screen. Text in the limited edit windows should be viewed as a summary of what is presented in the second, unlimited window. The limited window is intended to be included in various standardized reports that will be generated from the system.

Formatting TIP

Avoid the use of **hard returns** when entering narrative text. Using hard returns prevents normal text “wrap” and hinders publication.

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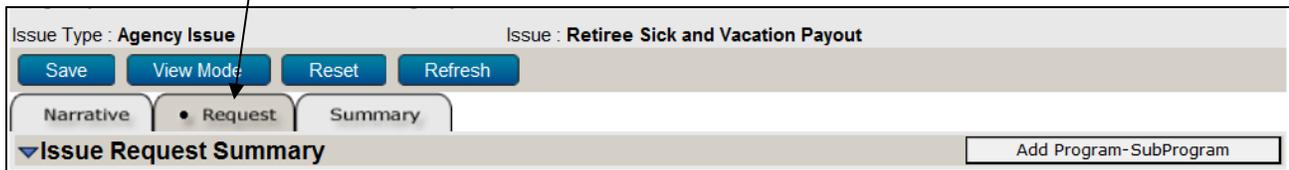
- The edit window **button bar** has standard word processing features. If any of the buttons look unfamiliar, point the mouse over the icon for a description of that feature. The  (i.e., **Maximize the Editor Size**) button toggles from full-screen editor mode to the normal screen.



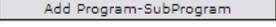
- Copy & Paste** text into the edit windows using either Ctrl-C and Ctrl-V features, or by using the   buttons on the left side of the edit window's button bar. To provide consistent formatting, a standard font style and size will be applied upon clicking .
- Attach supporting files** (e.g., organizational chart graphics, picture files, etc.) by clicking the  button to locate the desired file and then clicking the  button. All attachments will be available when the deficit request is published. Attachments should not be referenced in the limited *Information for Publication* edit window as the attachments will not be included with all reports.

4. Click  to commit the narrative entered to the database.

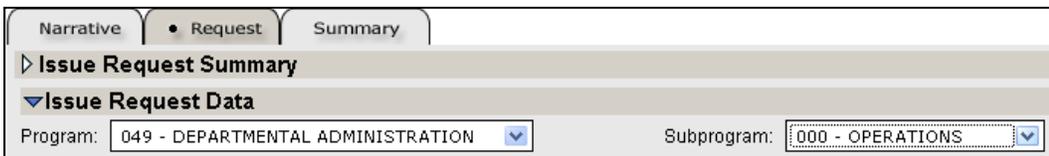
5. Select the issue's **Request** tab to provide detailed financial information for the issue by Job Code, Object Code and Fund Type at the subprogram level.

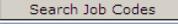


6. Begin adding **Issue Detail** (Program / Subprogram combinations) to the Issue:

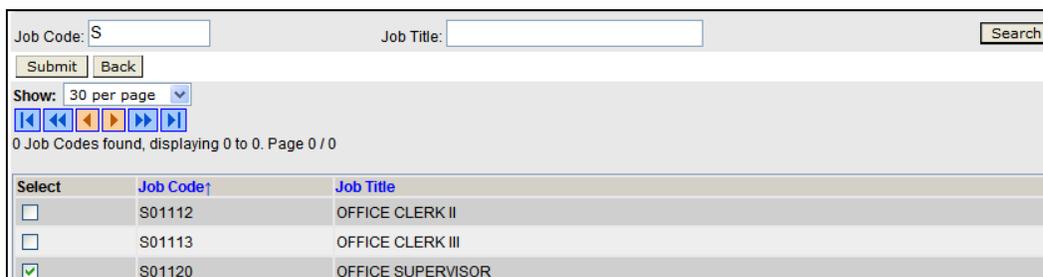
- Click  to add a Program / Subprogram to the Issue Detail.
- You may add as many Program / Subprogram combinations as are needed.
- Click on the Program / Subprogram link to load a specific Program / Subprogram combination.

7. Select a **Program** and **Subprogram** to add job code, object code, and funding detail for that subprogram.



8. To add Job Codes, either enter a known Job Code and click the  button; or click the  button to search by Job Code or Job Title.

- On the search screen, the **Job Code** field will search for codes that begin with what is entered while the **Job Title** field will search for the characters entered anywhere in the Title. Click on **Search** button.
- You may select multiple Job Codes from the search results. Click **Submit** to return to the previous screen with the



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- selected Job Code(s).
- Click **Reset** to clear the criteria entered.

Issue Type: **Agency Issue** Issue: **Retiree Sick and Vacation Payout**

Save View Mode Reset Refresh

Narrative • Request Summary

Issue Request Summary

Issue Request Data

Program: 509 - BUDGET DIVISION Subprogram: 0

Copy Job Codes and Object Codes:

Issue Program/Subprogram: --Select Copy »

Permanent Salaries

Job Code: Add Search Job Codes

Job Code	Job Title	FY16 FTE	FY16 Sa		Delete
G07091	IT SUPERVISOR				
X29222	REVENUE AGENT				
Totals		0.00	\$0	0.00	\$0

Time-Saver TIP #1
To copy all data from a previously created Issue Program/Subprogram combination, select the Program/Subprogram to copy and click on **Copy »** button.

Caution: This will overwrite all data for both fiscal years.

Time-Saver TIP #2
To copy request amounts from the 1st fiscal year column to the 2nd fiscal year, use the **Copy FY10 to FY11** button.

Caution: This will overwrite any amounts

- Click **Back** to return to the previous screen without returning a Job Code.
- Job Codes that are no longer necessary can be deleted by clicking the button.

9. Enter FTE and Salary request amounts for the Job Code(s) added for the currently selected subprogram. Amounts entered are relative to the current appropriation and salary limit for the fiscal year (i.e. the amount requested for the appropriation to be changed).

- Note that negative numbers may be entered.
- If an FTE amount is entered, then a Salary amount is required.
- Note that common salary-related Object Codes are added automatically if a Job Code is added.

10. Click **Save** to commit the data entered to the database. The salary totals for each fiscal year will automatically be inserted into the 511100 Object Code.

11. To add Object Codes, either enter a known **Object Code** and click the **Add** button; or click the **Search Object Codes** button to search by Job Code or Job Title.

- On the search screen, the **Object Code** field will search for codes that begin with what is entered while the **Object Description** field will search for the characters entered anywhere in the description. Click on **Search**.
- Use the Major Account drop-down to limit the search results.
- You may select multiple Object Codes from the search results. Click **Submit** to return to the previous screen with the selected Object Code(s).

Object Code: 521 Object Description: Major Account: --ALL-- Search Reset

Submit Back

Select	Object Code	Object Description
<input type="checkbox"/>	521100	POSTAGE EXPENSE
<input type="checkbox"/>	521200	COM EXPENSE - VOICE/DATA
<input type="checkbox"/>	521290	COM EXPENSE - VOICE/DATA
<input type="checkbox"/>	521291	COM EXPENSE - VOICE/DATA
<input type="checkbox"/>	521300	FREIGHT EXPENSE
<input type="checkbox"/>	521400	DATA PROCESSING EXPENSE

- Click **Reset** to clear the criteria entered.
- Click **Back** to return to the previous screen without returning an Object Code.

CAUTION: You must click **Save** whenever exiting a screen or risk losing unsaved data. Save frequently to avoid data loss.

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▼Object Codes				
Object Code:	<input type="text"/>	Add	<input type="text" value="Search Object Codes"/>	
Object Code	Description	FY16 Request	FY17 Request	Delete
511100	PERMANENT SALARIES-WAGES	0	24,000	
515100	RETIREMENT PLANS EXPENSE		1,500	
515200	FICA EXPENSE		1,800	
515400	LIFE & ACCIDENT INS EXP			
515500	HEALTH INSURANCE EXPENSE		12,550	
516300	EMPLOYEE ASSISTANCE PRO			
Totals		\$0	\$39,650	

- Object Codes that are not needed can be deleted by clicking the button.

12. Enter request amounts in the Object Code(s) added for the currently selected subprogram. Amounts entered are relative to the current appropriation for the fiscal year (i.e. the amount requested for the appropriation to be changed).

- Note that negative numbers may be entered to indicate a reduction in the current appropriation.
- Note that you may not delete the Object Code 511100. This Object Code will appear as long as Job Code(s) are shown under the Permanent Salaries section.

13. Click to commit the data entered to the database.

14. Enter **Funding** amounts for each fiscal year of the request.

- Funding amounts must be entered separately for Operations and Government Aid.
 - The total of the funding amounts entered must balance with the total of the amounts entered by Object Code.
 - The system requires that Operations and Government Aid object totals and funding all balance before the budget request can be submitted.
- There are five Fund Types: General Fund, Cash Fund, Federal Fund, Revolving Fund, and Other Fund.

▼Funding					Enter Data In Percentages <input type="checkbox"/>		Change
Operations Funding							
Fund Type	Total	FY16 %	FY16 Funding	FY17 %	FY17 Funding		
General Fund	\$18,000			45.40	18,000		
Cash Fund	\$21,650			54.60	21,650		
Federal Fund	\$0						
Revolving Fund	\$0						
Other Fund	\$0						
Total Operations Funding	\$39,650	0.00	\$0	100.00	\$39,650		
Government Aid Funding							
Fund Type	Total	FY16 %	FY16 Funding	FY17 %	FY17 Funding		
General Fund	\$0						
Cash Fund	\$0						
Federal Fund	\$0						
Revolving Fund	\$0						
Other Fund	\$0						
Total Aid Funding	\$0	0.00	\$0	0.00	\$0		
Total Funding							
Fund Type	Total	FY16 %	FY16 Funding	FY17 %	FY17 Funding		
General Fund	\$18,000	0	0	45.40	18,000		
Cash Fund	\$21,650	0	0	54.60	21,650		
Federal Fund	\$0	0	0	0	0		
Revolving Fund	\$0	0	0	0	0		
Other Fund	\$0	0	0	0	0		
Total	\$39,650	0.00	\$0	100.00	\$39,650		
PSL Request	\$24,000		\$0		\$24,000		

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- Funding may be entered by two methods, *Whole Dollar* or *Percentage*.
 - To change methods, check the box to enter data in percentages then click .
 - Un-checking the box returns the system to the *Whole Dollar* entry method.
- i. *Whole Dollar* method
 - Enter amounts, by fund type.
 - Be sure to determine the amounts to be entered for Operations and Government Aid.
 - System will calculate totals and variance when or are clicked.
 - **NOTE:** System will only save data in dollar amounts, not the percentages.
- ii. *Percentage* Method
 - Enter percentage amount, by fund type.
 - If you enter amounts exceeding 100%, you will need to resolve the variance.
 - The system will calculate, based upon the respective object codes, the dollar amounts to be entered for both the Operations and Government Aid funding sections.
 - Upon or , the system will calculate a dollar amount based upon the percentage. You may need to correct the effect of rounding using the *Whole Dollar* method
 - **NOTE:** System will only save data in dollar amounts, not the percentages.

15. Click to commit the data entered to the database and check for Variances.
- Variances do not need to be resolved in order to save. However all Variances must be resolved before your budget request can be submitted.

Variance	Total	FY16	FY17
Total Request	\$39,650	0	39,650
Total Funding	\$29,650	0	29,650
Variance	\$10,000	0	10,000

- The system will calculate the variance for the total in each fiscal year. Any variance will be highlighted with red shading.
 - Use of the Percentage funding method may produce a variance due to rounding. To correct, use the *Whole Dollar* method.
16. Click to exit Edit Mode. While in View Mode you may switch to a different Issue to continue entering your budget request or change to a different screen from the left-margin menu.

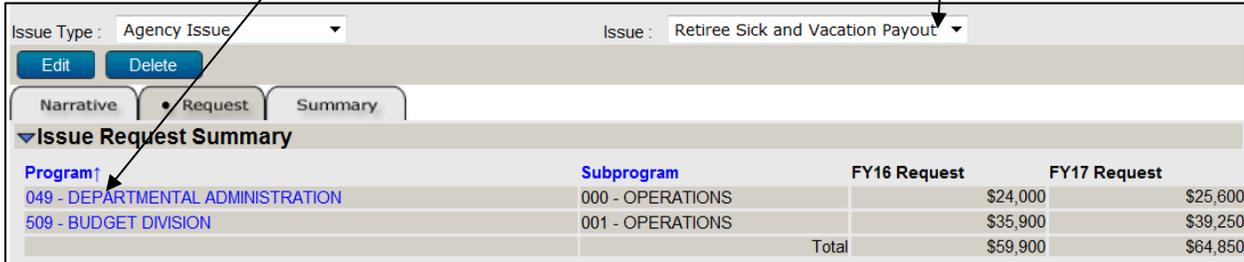
NOTE: The Issue's **Summary** tab displays the Funding data in summary fashion, by year. No data entry is required on this screen.

Deficit Issue Details Instructions

Edit an Existing Issue

1. Select the desired **Issue Type** (this filters the Issue drop-down) and then select the **Issue** you wish to edit from the Issue drop-down menu. Click  to begin editing the issue.

- Select the **Narrative**, **Request** or **Summary** tab as needed.
- To load the request financial data for a specific Program / Subprogram combination which was previously entered, click the "program link" under the Program column in the **Issue Request Summary** section of the issue's **Request** tab.



Program	Subprogram	FY16 Request	FY17 Request
049 - DEPARTMENTAL ADMINISTRATION	000 - OPERATIONS	\$24,000	\$25,600
509 - BUDGET DIVISION	001 - OPERATIONS	\$35,900	\$39,250
Total		\$59,900	\$64,850

- The currently selected Issue may be deleted by clicking the  button while the screen is in View Mode (also see the Issues Summary screen).
- You may delete a Program / Subprogram combination from the Issue in the **Issue Request Summary** section by clicking the  button while in Edit Mode.
- Follow steps 3-16 under Create a New Issue from above to edit an existing Issue.

Deficit Issue Details Instructions

Deficit Issue Details– Narrative Content

Section 81-126 Reissue Revised Statutes of Nebraska, 2008, provides for the Governor to make recommendations to the Legislature as to the deficiency funding requirements of the various agencies, boards, and commissions of State government. Section 81-126 further defines deficiency as “any increase or decrease in any fund source for any budget program for the biennium in progress.”

A deficiency, or deficit, budget adjustment including a request for an increase in appropriation should only be submitted to address the most critical situations that cannot be managed within existing appropriations and other requirements of the enacted appropriation laws. Deficit budget adjustments including a request for reduction in appropriation should be submitted where new information or agency efforts to improve performance have resulted in more efficient and effective delivery of services or benefits at lower cost. State agencies, boards, and commissions should consider the remaining months in your current budget plan and undertake necessary management actions that allow you to operate within the current FY 2016-17 appropriations.

Deficit Issue narrative should document a general description of the request, the reason or explanation for the request, the impact of the request and any statutory change that would be needed to implement the mid-biennium adjustment.

Description of Request – A brief description of the deficit budget adjustment including the relationship of the Issue to accomplishment of agency goals and program objectives. Identify how the request relates to or affects the operational performance metrics identified for the affected program(s).

Rationale for Request – Provide the reason why a change to appropriations would be warranted and any steps taken by the agency to diminish the impact of the deficit.

Impact of Request – The agency should identify the quantitative and qualitative impacts, including:

- a. What services would be continued or adjusted?
- b. What client groups would be impacted?
- c. How will client groups be affected?
- d. If applicable, what would happen if the deficiency request is not approved?

Statutory Changes (if Required) – The agency should provide suggested bill language for statutory changes that may be required to implement the request or in the case of a funding deficiency, statutory changes that would be required if the request is not funded.