Dept. of Finance & Employee Relations

State of Minnesota

Departmental Earnings

FY 2010-11 Manual

July 2008

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Departmental Earnings Main Screen

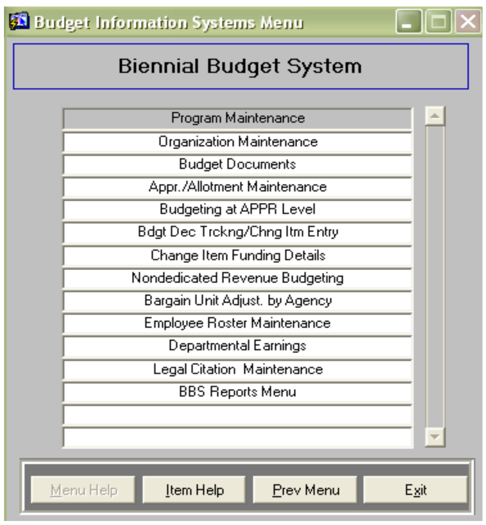
Accessing the Departmental Earnings Module

After successfully logging onto the Budget Information Systems (BIS), users can access the Departmental Earnings Module in the following manner:

1. At the BIS Main Menu, users should double-click on the Biennial Budget System (BBS) option. The Biennial Budget System Main Menu (Fig. 1) will appear.
2. Double-click on the 'Departmental Earnings' option to enter the module.

Any questions regarding BIS system access and security should refer to the Biennial Budget System 2010-11 Training Manual or contact Mary Crosson at 651-201-8042.

Figure 1



Departmental Earnings Module - Main Screen

The Departmental Earnings Module main screen consists of two principal sections:

- revenue category header
- fiscal information section

A. The *Revenue Category Header* (Fig. 2) consists of data at the agency and revenue category level. This includes the following fields:

Agency – Indicates the selected section sequence and agency name for the data being displayed. If a user has access to more than one agency, the drop-down arrow at the right of the field will display other available agencies.

Revenue Category – Indicates the MAPS revenue category for the selected agency. The revenue category field is populated by BBS and cannot be edited from the departmental earnings module.

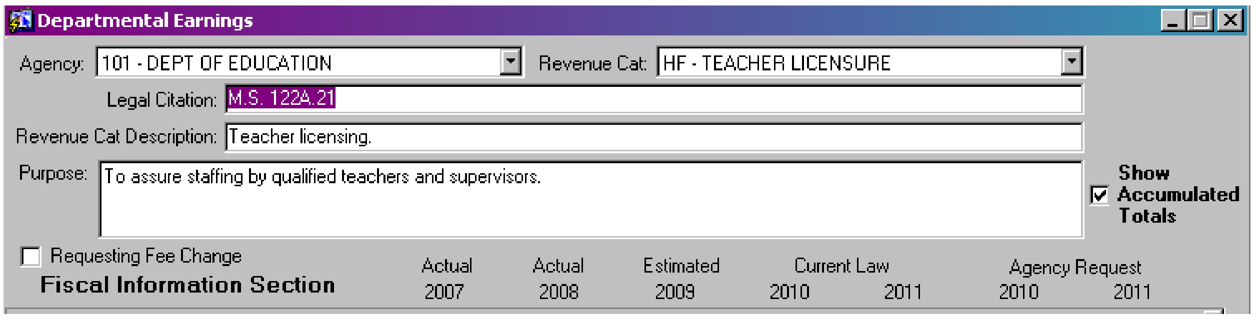
To select a different revenue category, click on the down arrow at the right side of the revenue category field. Revenue categories are listed in alphabetical order by their two-digit MAPS code.

Legal Citation – Agencies should enter a general legal citation for the revenue category. The legal citation should provide authority to collect all fees and charges within the category.

Brief Description of the Revenue Category – Agencies should enter a brief description of the revenue category. The description should consist of a clear, concise explanation of the fees or charges (e.g., Fees paid by real estate licensees).

Purpose – The revenue category purpose should explain why the fees or charges are being collected and what purpose they serve (e.g., To recover the cost of regulation of the real estate industry).

Figure 2



Version Indicator – This box (Fig. 3) indicates which columns are visible for fiscal years 2010-2011 in addition to the current law column. Agencies will be able to view either the Agency Request or Governor's Recommendation by clicking on the appropriate radio button.

Figure 3

Note: *The Governor's Recommendation column will not be available to agency users until access is granted. If the Governor's Recommendation column is not available, the Version Indicator box will not appear on the screen.*

Requesting Fee Change – This box (Fig. 4) is checked when the agency is requesting a fee change for the selected Revenue Category.

Figure 4

Show Accumulated Totals – A check box was added to the module that allows agencies to hide the accumulated ending balance on the screen and the final report. *Hiding the balances should only be used after consultation with your EBO.*

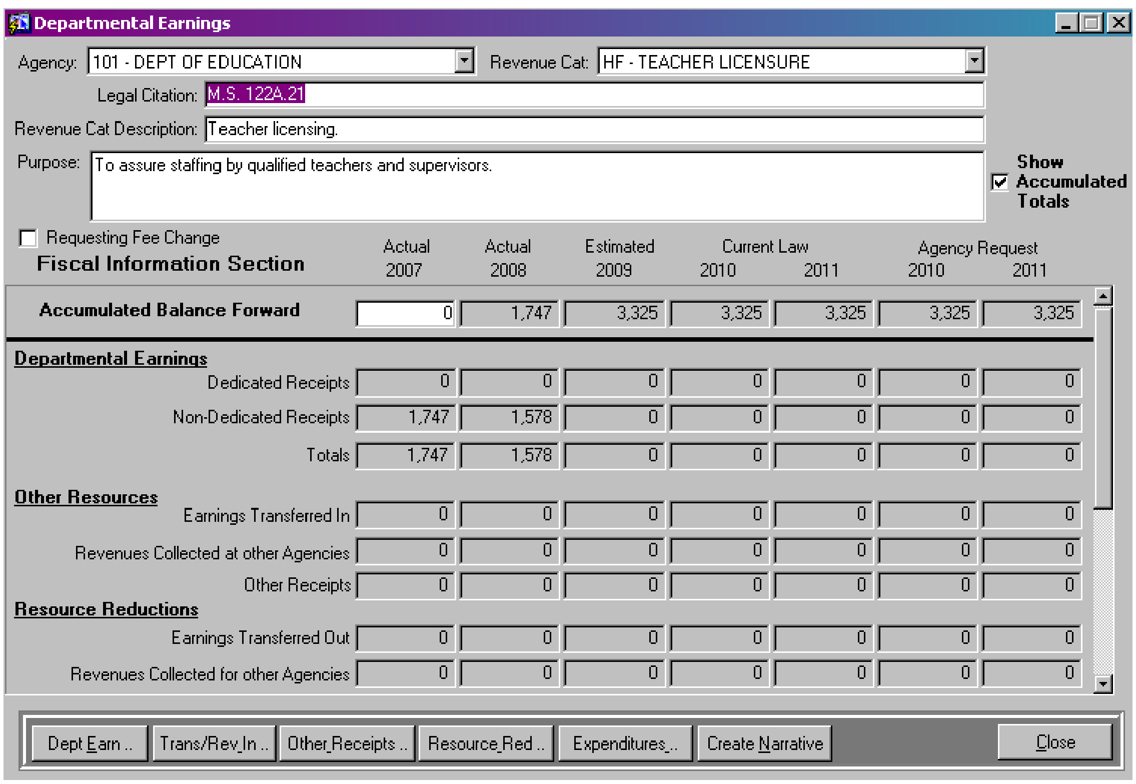
B. The *Fiscal Information Section* (Figs. 5 & 6) consists of fiscal data for a given revenue category. This includes the following information:

Accumulated Balance Forward – Only the 2007 amount will be entered on the *Main* screen by the agency. Fiscal years 2010-2011 are calculated by the system and are equal to the preceding year's Accumulated Ending Balance. See *Accumulated Balance Forward* section in the Departmental Earnings Policy Instructions.

Departmental Earnings – The information in this section consists of dedicated receipts and non-dedicated receipts. This data can be entered or edited only from the receipt modules of the Biennial Budget System (see Chapter 2-Departmental Earnings Revenue).

Other Resources – Data included in Other Resources consists of Earnings Transferred In (dedicated receipts), Revenues Collected at Other Agencies (non-dedicated receipts) and Other Receipts (non-departmental earnings receipts). *Other Receipts* data is entered or edited from the *Other Receipts* screens.

Figure 5



A scroll bar located at the right of the screen allows users to move from the top of the Fiscal Information Section to the bottom in order to view all information.

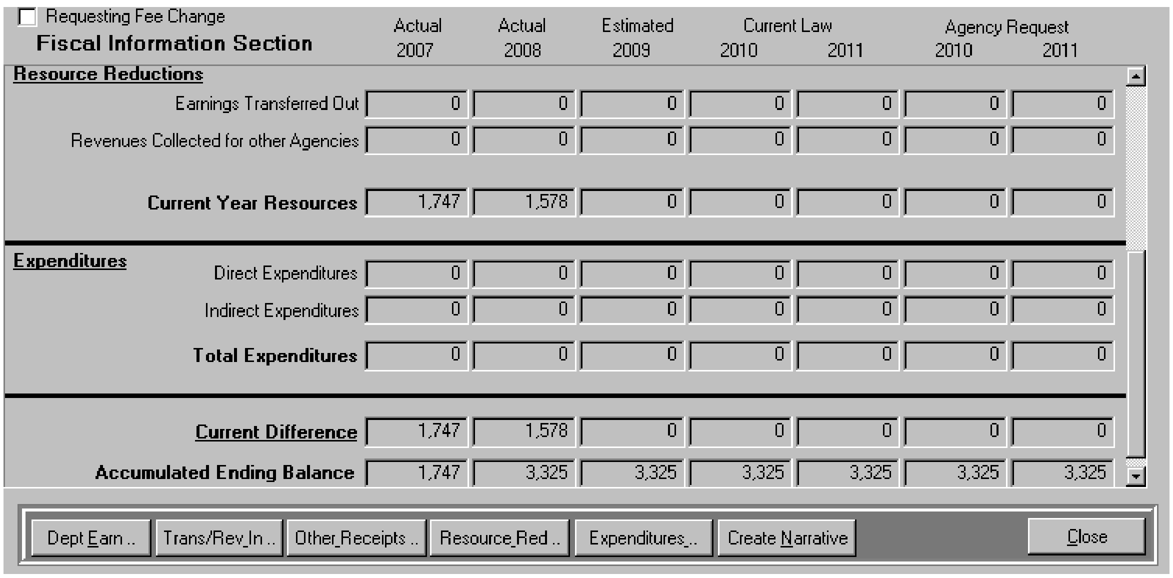
Resource Reductions – Any reductions to departmental earnings such as Earnings Transferred Out (dedicated receipts) or Revenues Collected for Other Agencies (non-dedicated receipts). These items are entered or edited from the *Transfer Out* screen.

Expenditures – Costs related to the departmental earnings revenue category are split between direct and indirect expenditures. This data is entered or edited from the *Expenditures* screen.

Current Difference – The total of all departmental earnings receipts and other resources less resource reductions and expenditures equals the Current Difference. This total is calculated by the module.

Accumulated Ending Balance – The current difference plus the accumulated balance forward equals the Accumulated Ending Balance. This figure is calculated by the module and is the accumulated balance forward for the following fiscal year.

Figure 6



☐ Requesting Fee Change

Fiscal Information Section	Actual 2007	Actual 2008	Estimated 2009	Current Law 2010	Current Law 2011	Agency Request 2010	Agency Request 2011
Resource Reductions							
Earnings Transferred Out	0	0	0	0	0	0	0
Revenues Collected for other Agencies	0	0	0	0	0	0	0
Current Year Resources	1,747	1,578	0	0	0	0	0
Expenditures							
Direct Expenditures	0	0	0	0	0	0	0
Indirect Expenditures	0	0	0	0	0	0	0
Total Expenditures	0	0	0	0	0	0	0
Current Difference	1,747	1,578	0	0	0	0	0
Accumulated Ending Balance	1,747	3,325	3,325	3,325	3,325	3,325	3,325

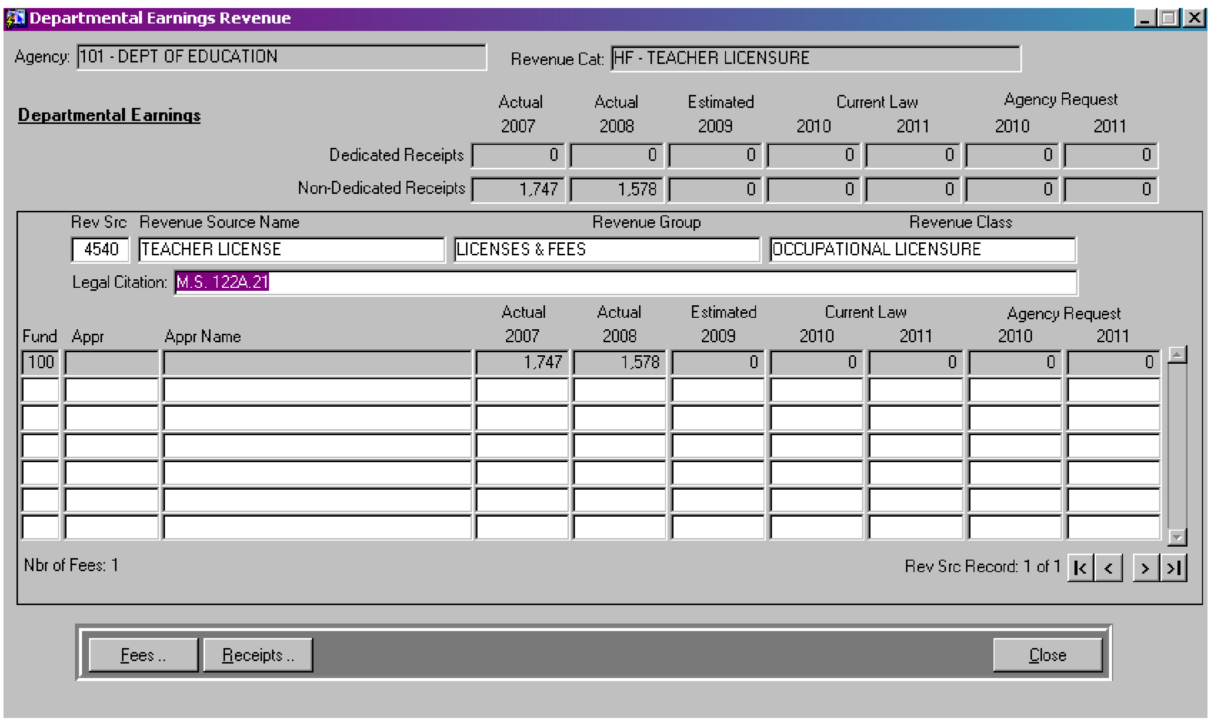
Dept Earn .. | Trans/Rev In .. | Other Receipts .. | Resource Red .. | Expenditures .. | Create Narrative | Close

Departmental Earnings Revenue
Departmental Earnings Revenue

From the main screen of the Departmental Earnings Module, click on the 

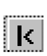
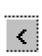
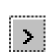
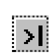
button to open the Revenue screen. All departmental earnings receipt and refund data for the selected revenue category can be viewed from this screen. The top one-third of the screen indicates the agency and revenue category for the information being displayed. Additionally, totals for dedicated receipts and non-dedicated receipts of the departmental earnings are indicated. These totals are the same departmental earnings totals shown on the main screen.

Figure 7



Receipt Detail

The bottom two-thirds of the screen is detailed receipt information by RSRC. The current and total number of RSRC codes included in the revenue category is indicated in the lower right hand side of the screen. Users may move from one record to the next using the navigation keys.

 - First Record  - Previous Record  - Next Record  - Last Record

In addition to RSRC number and name, the following information is included on this screen:

Revenue Group – MAPS code that indicates a general earnings group for receipts. For purposes of the Departmental Earnings report, this code will distinguish between revenue receipts and revenue refunds (where the revenue group code is RE for refunds).

Revenue Class – MAPS code that indicates the classification of receipts into five income types within departmental earnings: Service User, Occupational Licensure, Business Regulatory, Taxes and Assessments, and Other.

Legal Citation – Specific legal authority for collecting each separate fee or charge within a revenue source code. *This field should already be populated with information; however, legal citations should be verified for accuracy.*

Fund – MAPS fund(s) to which departmental earnings receipts are deposited.

Appropriation – Appropriation ID(s) and name to which the receipts are being deposited (if dedicated).

With the possible exception of the Legal Citation field, the information on this screen will be loaded from BBS. Changes to receipt coding or fiscal year amounts must be made from the BBS Dedicated or Non-dedicated receipt screens or from the Change Item Maintenance module. See Modifying Receipt Information below.

Entering/Modifying the Legal Citation

To enter or modify the legal citation for the Revenue Source Code (RSRC):

1. Click into the 'Legal Citation' field
2. Type the appropriate legal citation using the following format:

M.S. 82.21, Subd. 1(a) or;
M.R. 4625.2660, Subd. 1(a)

Modifying Receipt Information

Any changes to the dedicated or non-dedicated receipt data in the Departmental Earnings Module must be made within the Biennial Budget System. To open the appropriate receipt screen in the Biennial Budget System and modify receipts, highlight the desired fund and appropriation record for the receipts you wish to modify and then click on the

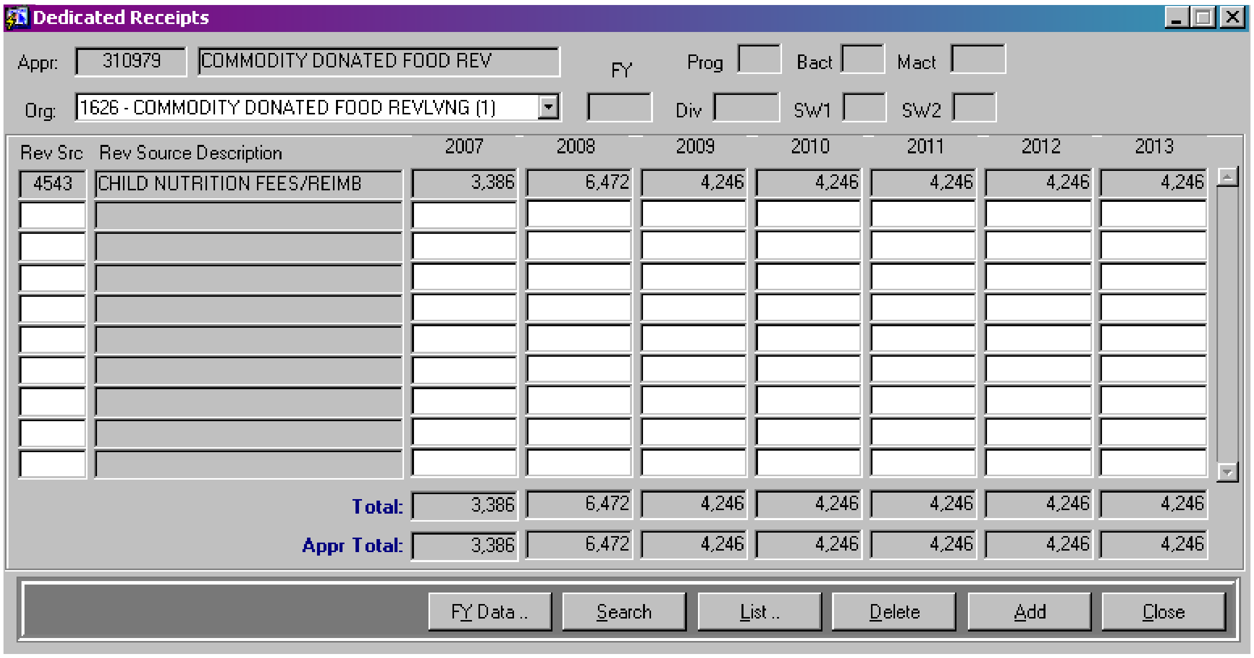
button. If the line highlighted is a dedicated receipt record, the BBS-Dedicated Receipt screen will open and vice versa for non-dedicated receipt records.
If more than seven records exist for a given RSRC, the vertical scroll bar at the right of the screen will become active allowing the user to scroll up and down to view all records.

Dedicated Receipts

When the *Dedicated Receipts* screen opens, users will view records for the revenue source code that was highlighted on the *Departmental Earnings* screen. Users can access different Revenue Budget Orgs for that RSRC (if more than one). To do so:

1. Click on the down arrow of the Org field.
2. Select the appropriate revenue budget org from available drop-down list.

Figure 8



Dedicated receipts for the selected revenue budget org and RSRC will then display.

When the desired record is displayed, users can add or modify the amounts:

1. Click on the applicable fiscal year amount field.
2. Enter or modify the amount in the fiscal year field. Dollars are displayed in thousands.

To delete a receipt or whole RSRC:

1. Select the row of the dedicated receipt to be deleted.
2. Click on the **Delete** button.

To delete a specific receipt amount:

1. Highlight the value for the receipt (rather than selecting the whole record)
2. Use the Delete or Backspace key to delete the value

Click on the **Close** button to exit the Dedicated Receipts screen.

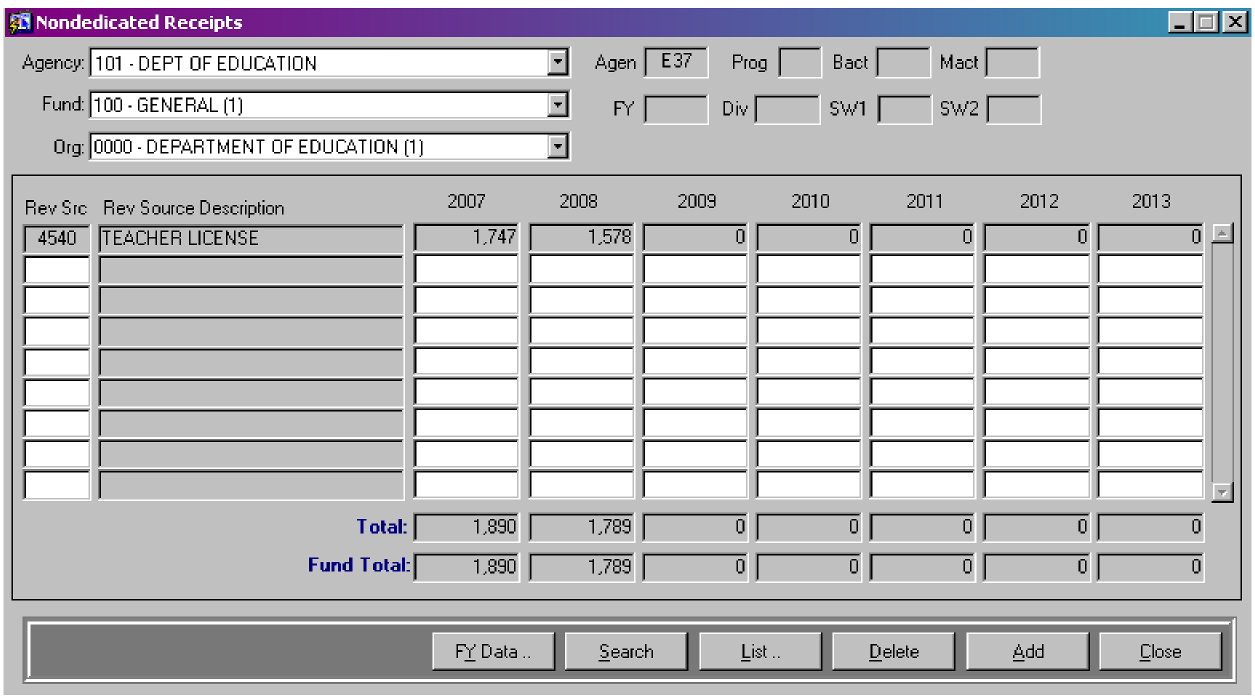
Non-Dedicated Receipts

If the revenue source code highlighted on the *Departmental Earnings Revenue* screen is non-dedicated the *Non-dedicated Receipts* screen will open displaying records for that RSRC. Users may access different funds and revenue budget orgs for the current RSRC (if more than one). To do so:

1. Click on the down arrow of the fund field.
2. Select the desired fund from available drop-down list.
3. Click on the down arrow of the org field.
4. Select the desired revenue budget org from available drop-down list.

Non-dedicated receipts for the selected fund, revenue budget org and RSRC will then display. Users can modify or delete records in the same manner as for dedicated receipt.

Figure 9



More detailed information regarding the BBS-Dedicated and Non-dedicated Receipt screens is available in the Biennial Budget System 2010-2011 Training Manual.

Fee Information

For each revenue source code (RSRC), the Departmental Earnings Module requires that detailed fee information be supplied indicating:

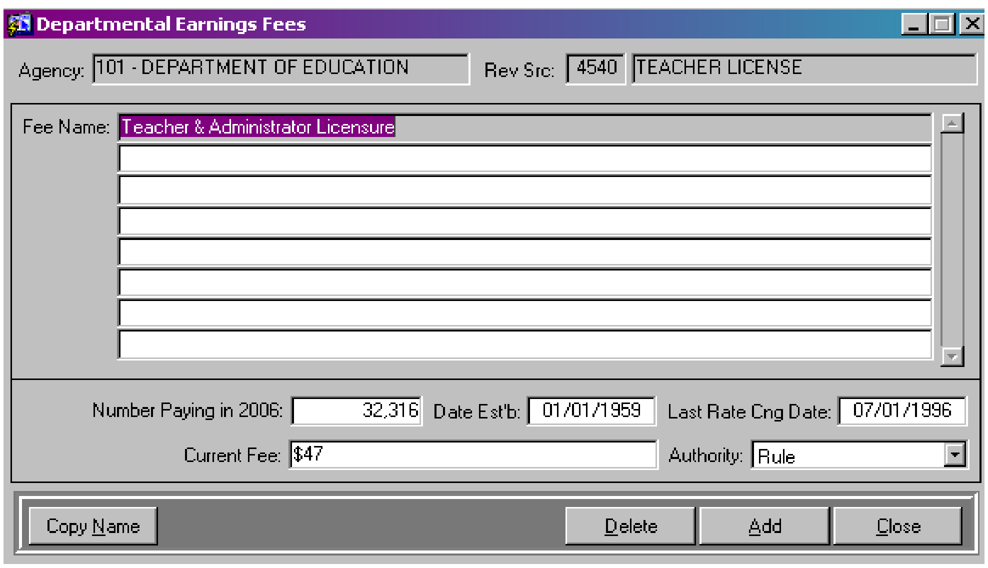
- Each fee name
- Number paying the fee in 2010
- Date the fee was originally established (e.g., 07/01/1994)
- Date fee amount/rate was last changed (e.g., 07/01/1994)
- Current fee amount/rate
- Fee setting authority

  The following four options are available by clicking on the drop-down arrow of the authority field:

16A Exemption	=	Agency has authority to set the charge through *exemptions* stated in **M.S. 16A.1283**.
Agency Exemption	=	Agency has authority to set charges through specific *exemptions* stated in **agency laws or statutes.**
Statute/Law	=	Charges are set in **law/statute.**

To open the *Departmental Earnings Fees* screen (Fig. 10) from the Departmental Earnings Revenues screen, click on the Fees .. button. The current agency name and RSRC will display at the top of the screen. *Some of the fee information will be loaded into the module from an existing database; however, this information should not be considered comprehensive and should be reviewed for accuracy.*

Figure 10



Fees deposited to each revenue source code by the agency indicated should be listed next to *Fee Name.* For each separate fee name, specific information is required to be entered at the bottom of the screen.

Adding a Fee

To add a fee:

1. Click into the first available blank line or click on the **Add** button.
2. Type the name of the fee.
3. Hit the Enter or Tab key to advance to the next field.

4. Complete entry of the remaining five fields for the fee using the Enter or Tab keys to advance from field to field.

In some situations, the name of the fee may be identical to the name of the RSRC. If this is the case, rather than re-typing the name of the RSRC, simply click on the 

button. This will copy the name of the RSRC into the current *Fee Name* field.

Deleting a Fee

To delete a fee:

1. Highlight the row of the record to be deleted
2. Click on the **Delete** button

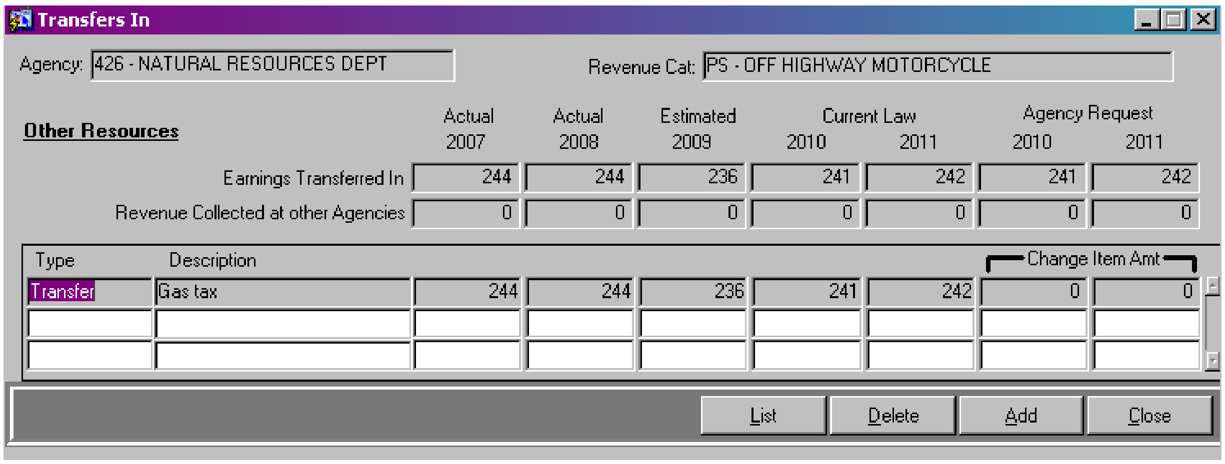
When the fee information for the RSRC is complete, click on the **Close** button to return to the Departmental Earnings Revenue screen. Once back at the Departmental Earnings Revenue screen, an indicator in the lower left corner will denote the number of fees within the RSRC.

Other Resources

Transfers In/Revenues Collected at Other Agencies

From the *Main* screen of the Departmental Earnings Module, click on the Trans/Rev In.. button to open the *Transfers In* screen. Any earnings (dedicated) that are transferred into the agency for this revenue category or any earnings (non-dedicated) that have been collected by another agency for this category will be entered on this screen.

Figure 11



To enter a transfer in:

1. If not already in a blank row, click on the **Add** button to create a new record for a transfer.
2. To enter the *Type* of transfer, double click in the field, or click on the **List** button to select *Transfer* or *Collection* as the transfer type.
3. Type a description of the transfer in the Description field and enter the amount of the transfer (in thousands) by fiscal year.
4. When finished entering information for the transfer, click on the **Add** button to add another transfer or click on the **Close** button to close the *Transfers In* screen

Change Item Column

Because the Departmental Earnings module is not able to identify BBS change items related to Transfers and Earnings Collected for Other Agencies (for a specific revenue category), it is necessary for agencies to enter any change item amounts directly into the module. Additionally, if Other Receipts or Expenditures are modified, any corresponding change item amounts must also be modified in the module. However, change items associated with *Departmental Earnings receipts* need not be entered into the module, as appropriate revenue category coding can be identified in BBS.

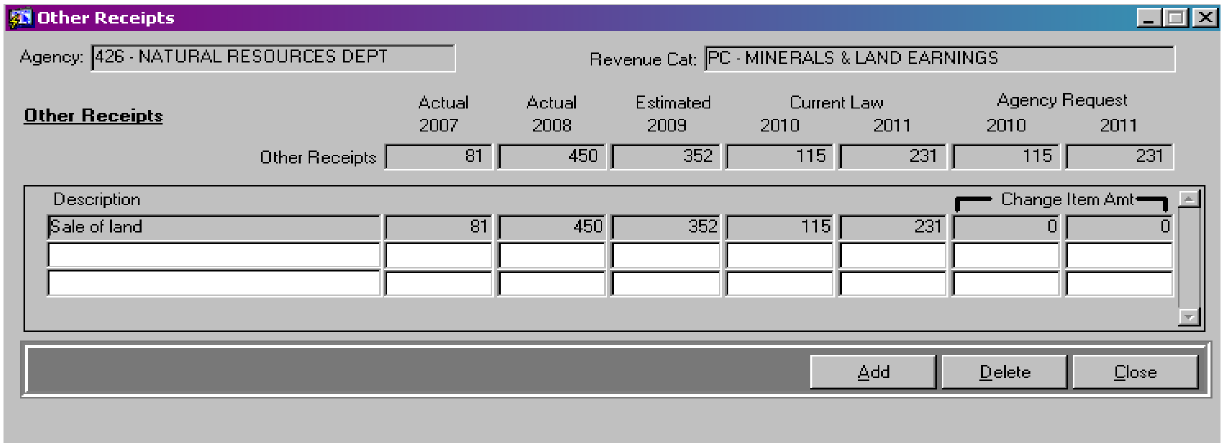
Other Receipts

For purposes of cost recovery, agencies can add non-departmental earnings receipts to a revenue category using the *Other Receipts* screen. Examples of non-departmental earnings receipts which could be included are Invested Treasurer's Cash (ITC)/Investment Interest, Fines, Penalties, etc.

To add non-departmental earnings receipts to a revenue category, click on the 

at the bottom of the *Main* screen to open the *Other Receipts* screen (Fig. 12).

Figure 12



To enter a record for *Other Receipts*:

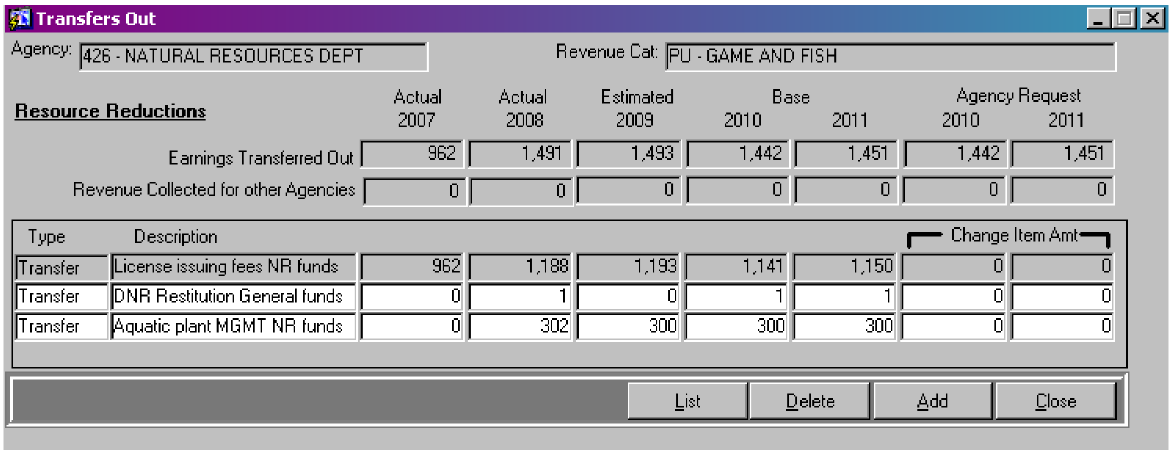
1. If not already in a blank row, click on the **Add** button to create a new record for a receipt.
2. Type a description of the receipt in the *Description* field and enter the amount (in thousands) by fiscal year.
3. When finished entering information for the receipt, click on the **Add** button to add another receipt or click on the **Close** button to close the *Other Receipts* screen

To delete a record, highlight the appropriate line and click on the **Delete** button.

Resource Reductions
Transfers Out/Revenue Collected For Another Agency

From the *Main* screen of the DE Module, click on the Trans/Rev_Out .. button to open the *Transfers Out* screen. From this screen, any transfers (dedicated receipts) or revenue collected for another agency (non-dedicated receipts) can be entered and viewed.

Figure 13



Entering a Transfer Out

To enter a transfer out:

1. If not already in a blank row, click on the **Add** button to create a new record for a transfer.
2. To enter the *Type* of reduction, double click in the field, or click on the **List** button to select *Transfer* as the reduction type.
3. Enter the amount of the transfer (in thousands) by fiscal year.
4. When finished entering information for the transfer, click on the **Add** button to add another transfer or click on the **Close** button to close the *Transfers Out* screen.

Indicating Revenue Collected for Other Agencies

To indicate revenues collected for other agencies:

1. Click on the **Add** button (if not already in a blank row) to create a new record for revenue collected for another agency.
2. To enter the *Type* of reduction, double click in the field, or click on the **List** button to select *Collection* as the reduction type. (collected for another agency).
3. When finished, click on the **Add** button to add another record or click on the **Close** button to close the *Transfers Out* screen.

Deleting a Transfer/Revenue Collected for Another Agency

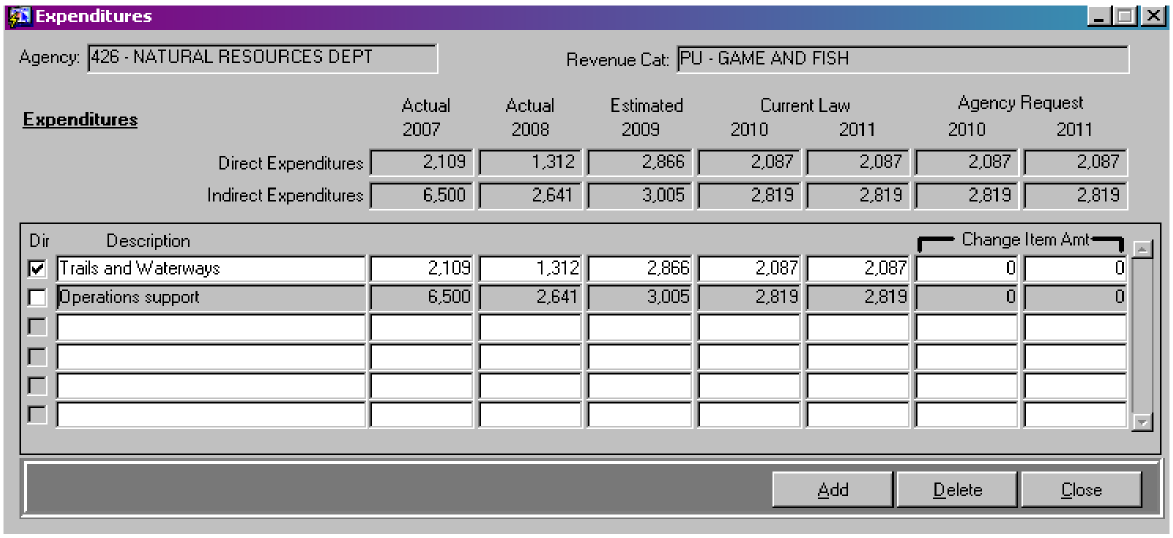
To delete a transfer out or a record indicating revenue collected for another agency:

1. Highlight the row of containing the desired record by clicking somewhere on that row.
2. Click on the Delete button at the bottom of the screen.

Expenditures
Direct and Indirect Expenditures

Agencies must provide both direct and indirect expenditure information in order to establish cost recovery within a given revenue category. To open the Expenditures screen, click on the Expenditures... button at the bottom of the *Main* screen.

Figure 14



Any expenditure information entered will be shown as a direct expenditure by default.

To enter expenditures:

1. Click on the **Add** button, if not already in a blank record.
2. Leave the box checked if the expenditure is a direct expenditure; uncheck the box to indicate that the expenditure is an indirect expenditure.
3. Type in a description of the expenditure in the *Description* field.
4. Complete dollar amounts (in thousands) in the appropriate fiscal year.

Expenditure records can be deleted at any time.

To delete an entire expenditure record:

1. Highlight the record you wish to delete by clicking on it.
2. Click on the Delete button at the bottom of the screen.

Agency Narrative
Agency Narrative

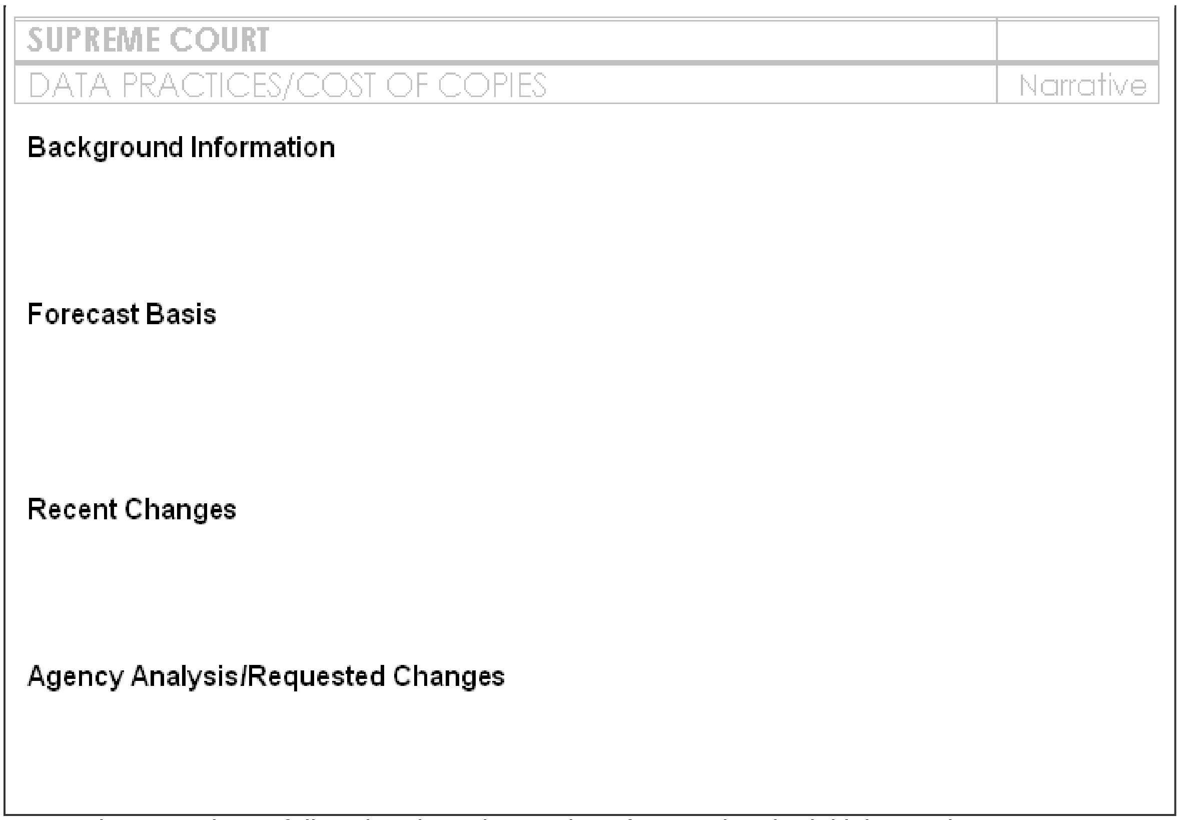
Narratives in the Departmental Earnings Module can be entered by clicking on the 

button.

1. The narrative template will appear. User may begin typing under the appropriate heading.

2. Once a narrative has been initially established for a revenue category, it may be edited at any time. To do so, follow the above instructions for creating the initial narrative.

Figure 15



Users may also edit narratives from the Budget Document Outline by clicking on the narrative and the edit icon ; right-clicking and selecting “Edit document”; or double-clicking on the document.

Narrative Format

Agency users are recommended to use the following format guidelines when creating their narrative:

- Ariel -10 point font
- 1 inch margins all around (top, bottom, right, left)

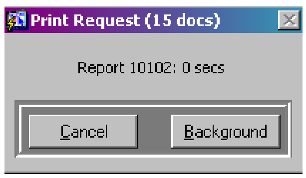
Reports

Departmental Earnings Module Reports

Among the principal intentions of the Departmental Earnings Module was its capacity to produce the hard copy report of fees, by category, which is required biennially by the Legislature.

To print a report from the Budget Document Outline:

1. Navigate to the Budget Document Outline and expand the Departmental Earnings branch.
2. To print one document/report at a time, highlight the document by clicking on it once.
3. Click on the print button from the button bar at the top of the screen, or right-click on the item in the tree and select Print, All Pages.
4. The Biennial Budget System will then display a window indicating that the print request is being processed.



5. Wait for the request to be processed. Once complete, the document/report will be displayed using Microsoft Internet Explorer and Adobe Acrobat.
6. The document/report can now be printed by clicking on the printer icon from the Adobe Acrobat window button bar.

To print more than one report from the Budget Document Outline:

1. To print multiple documents/reports at a time, highlight the branch that you wish to print the documents/reports from, or press the CTRL key and click on each document/report to be printed separately. If the documents to be printed appear in succession, click on the first document, then press the SHIFT key, then click on the last document.
2. Once all documents/reports have been selected, click on the print button from the button bar at the top of the screen, or right-click on one of the selected items in the tree and select Print, All Pages.
3. The Biennial Budget System will then display a window indicating that the print request is being processed.
4. User should wait for the request to be processed. Once complete, the documents/reports will be displayed using Microsoft Internet Explorer and Adobe Acrobat.
5. The documents/reports can now be printed by clicking on the printer icon from the Adobe Acrobat window button bar.

In addition to that report, the DE Module offers other, more detailed, reports that are available to agency and legislative staff. The following is a list of reports that are available via the DE Module reports menu.

- Agency Revenue Detail (by Revenue Source Code)
- Agency Revenue and Fee Detail
- Departmental Earnings Expenditures