

**STEPS IN THE BUDGET DEVELOPMENT PROCESS**

	<b>Step</b>	<b>Application</b>	<b>Logon FY</b>	<b>Frequency</b>	<b>Date Processed</b>	<b>Initials</b>	<b>Comments</b>
<b>ROLL TO BUDGET DEVELOPMENT</b>							
1.	Field Definition Roll	General Ledger	FY1	As needed			The County defined and maintained definitions only roll on the very first roll. <b>Note:</b> Subsequent Field Definition rolls will overwrite field definitions in FY2.
2.	Add Estimated Actuals Model for FY1	Budget Development	FY1	Once			Complete this set up BEFORE processing the GL Roll to Budget Development on step 4.
3.	Add Budget Model for FY2	Budget Development	FY1	Once			Complete this set up BEFORE processing the GL Roll to Budget Development on step 4.
3a.	Add With Step and No Step Budget Model for FY2 (Optional)	Budget Development	FY1	Once			See Step 10.
4.	Roll Budgets from GL to Budget Development (FY1 to FY2)	Budget Development	FY1	Once			Rolls GL accounts and amounts to Budget Development from FY1 to FY2.
5.	Roll Expenditures / Encumbrances from GL to Budget Development	Budget Development	FY1	As needed			Roll establishes ending balance for FY1 and beginning balance for FY2.
6.	1 <sup>st</sup> MAGIC Roll: • Tables  <i>Validate roll has finished prior to moving on to next step.</i>	HP: COFYRO	FY1	As needed			Do not roll Additional Earnings on this roll as they will not calculate correctly.
7.	1 <sup>st</sup> EPICS Budget Roll – Work Calendar and Salary Schedule  <i>Validate data has finished transferring to the HP prior to moving on to next step.</i>	EPICS	FY1	As needed			
8.	2 <sup>nd</sup> MAGIC Roll (Optional): • Additional Earnings • Health & Welfare • SAMS Additional Accounts  <i>Validate rolls have finished and that there are no Errors that need correcting, prior to moving on to next Step.</i>	HP: COFYRO	FY1	As needed			This MAGIC Fiscal Year Roll will roll data that is maintained on the HP to the next fiscal year. These rolls are optional, sections may be skipped if not normally rolled.  NOTE: Enter 'N' on the SAMS Additional Accounts section to not roll this dataset from FY1 to FY2.
9.	2 <sup>nd</sup> EPICS Budget Rolls • Budget Roll Positions & Position Accounts • Budget Roll Employee Position Attach  <i>Validate data has finished transferring to the HP prior to moving on to next step.</i>	EPICS	FY1	As needed			Transfers EPICS data to the HP for SAMS.
10.	Review the documentation for Criteria and Standards including how to estimate the 'Cost of Step'. (Optional)	EPICS	FY1				The Cost of Step exercise requires that a roll Without Step and With Step is processed before. See the document for more information on the timing of this part of the Criteria and Standards.

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11.	Use the Mass Data Entry Utility Program to change accounts in Positions, as necessary Optional	EPICS	FY1	As needed			The Mass Data Entry program for Positions is the utility program facilitates mass changes to be made to position accounts after the EPICS budget roll is done. This is the only method possible for changing position accounts during the budget development process.
12.	Create HP SAMS Models for: <ul style="list-style-type: none"> <li>• Salary Schedule Generation</li> <li>• Salary Schedule</li> <li>• Schedule Matrix</li> <li>• Additional Account Detail</li> <li>• Increase/Decrease Positions</li> <li>• H/W Plan</li> <li>• H/W Benefit Package</li> <li>• Mandatory Rates</li> <li>• Retirement Rates</li> <li>• Main Benefit Map</li> <li>• H/W Detail Map</li> </ul>	HP: SASCUP SASSUP SASMUP SAAMUP SAPMUP SABLUP SABPUP SAMRUP SARRUP SABNUP SABHUP	FY2	As needed			SAMS Models are created to project scenarios changes for the budget year, in FY2. The projections can then be rolled to a Budget Development model.  If performing Step 10, the Mandatory Rate and Retirement Rates Models can be created to include the projections in the Cost-of-Step analysis.
13.	Create a SAMS Budget Model that includes SAMS Models for FY2	HP: SABMUP	FY2	Once			The SAMS Budget Model compiles models created in Step 12. Always check the SAMS budget model prior to the next step to make sure that it continues to reflect how the budget year should be built.
14.	Roll SAMS to Budget Development using the SAMS Budget Model for FY2. This step can be done as often as necessary to incorporate changes in the 1xxx – 3xxx accounts throughout the budget development cycle.	HP: SABDRO	FY2	As needed			The Create Option will delete all 1-3xxx accounts and replace them with accounts being rolled in.  The Replace Option overwrites existing accounts and add new.  No changes are made to the 4-8xxx objects (except 5xxx objects entered in additional account detail (SAAMUP)) with the SAMS to BDV roll.

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<b>ROLL TO GENERAL LEDGER</b>							
15.	Review and make modifications to 4xxx – 8xxx accounts and create site allocations	Budget Development	FY2	As needed			It is recommended that all work in the 1xxx to 3xxx objects be done using the SAMS module and that this be rolled into Budget Development periodically.  A Budget Model can be locked to prevent any changes.
16.	Update Field Definitions (Field Definition Roll)	General Ledger	FY1	As needed			<b>CAUTION:</b> Subsequent Field Definition rolls will overwrite field definitions in FY2.  The County defined and maintained definitions only roll on the very first roll.
17.	Contact the Technology JPA MS Helpdesk at <a href="mailto:ms.helpdesk@sbcss.net">ms.helpdesk@sbcss.net</a> , to Enable the BDV to GL Roll.	Budget Development	FY2	Once			Variance Rollup should be determined before the roll is enabled.
18.	Run the Budget Audit Report for the Budget Model selected to roll to GL. Review and correct where necessary.  <ul style="list-style-type: none"> <li>• Field Definition Audit</li> <li>• Major Range Audit</li> <li>• Combo Code Audit (<i>K-12 only</i>)</li> </ul>	Budget Development	FY2	As needed			This step will assure that the accounts in the Budget Model selected to roll to GL conform to the accounting standards that have been defined by the County Office.  Errors will prevent the roll from completing and should be corrected; warnings will not prevent the roll.
19a.	Preliminary Tentative Roll(s)	Budget Development	FY2	As needed			Includes account audits, 1-8xxx budgets including 9xxx accounts and sets the GL budget status to Tentative.  Districts continue fine-tuning and rolling budget to GL as needed.
19b.	Beginning Balances Entry	Budget Development	FY2	As needed			

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19c.	Run Final Budget Audit Reports  <ul style="list-style-type: none"> <li>• Field Definition Audit</li> <li>• Major Range Audit</li> <li>• Combo Code Audit (<i>K-12 only</i>)</li> </ul>	Budget Development	FY2	As needed			Errors will prevent the roll from completing and should be corrected; warnings will not prevent the roll.
19d.	Freeze / Unfreeze Budget Model – required for Final Tentative Roll	Budget Development	FY2	As needed			Freezing prevents changes and is required to perform the Final Tentative Roll & Lock. May be unfrozen as needed.
19e.	Final Tentative Roll / Lock	Budget Development	FY2	As needed			Process the Final Roll/Lock when the budget is ready to take to Board. All accounts will be rolled.  This will lock the Budget Model. Only the county office may unlock a budget in 'Locked' status.
20.	County Roll to Adopted Budget revisions can now be done	Budget Development	FY2	As needed			County Office performs this roll after receiving proper authorization from the district. Budget must match the Board Authorized amount.
21.	County Roll to Approved	Budget Development	FY2	Once			The county business office performs this roll after the budget is reviewed and approved. Budget must match the Board Authorized amount.
22.	Personnel Roll – normally done in the April-May timeframe	EPICS	FY1	As needed			The EPICS Personnel Roll is done when Personnel is ready to work in the new fiscal year. EPICS Budget Rolls can no longer be processed once the Personnel Roll is completed. It is important to <b>NOT</b> do a Personnel roll unless the work calendars are brought into balance in the new year. Failure to do so will result in inaccurate budget calculations.