

FY-2013 BUDGET REQUEST INSTRUCTIONS

last revised in total 9/8/2011

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A. GENERAL GUIDANCE

The FY-2013 Budget Request instructions will provide specific guidance in the preparation of the Budget Request.

New Things and Things to Remember

- Per HB 1207 mandates, please complete the additional templates provided to you. For instructions, refer to **Section 18: HB 1207 Reporting Requirements**.
- The Expenditure by Program form contains an additional year for data entry.
- You have to enter “brp” into the database field when you log in to the system. If you have a new computer, you may have to install JInitiator before you can access it the first time. Please see the .pdf file on OSF’s website for instructions on this: Budget > Budget Request/Strategic Plan Forms and Instructions. You will notice that the color scheme and website to access the system are different, but the system functions the same.
- Strategic Plan’s ARE NOT due this year.
- The Income and Cash Flow Summary form is available this year.
- While not new this year, please remember that all amounts should be rounded to the nearest thousand dollars (i.e. \$1,222,567 will be \$1,223; \$423 will be \$0; and so-forth) unless otherwise specified.
- You DO NOT have to send each legislative member of the Joint Committee on State Budget and Performance a copy of your Budget Request or Strategic Plan.
- Data Processing and Telecommunications Plans are no longer part of the Budget Request.
- You are no longer required to include a funding change to reduce the FY-2013 request for any appropriated carryover your agency has programmed into your current year, FY-2012 BWP. You will need to explain why you budgeted recurring expenditures from a non-recurring revenue source but you will no longer show this as a “net zero” calculation.
- You are no longer required to submit a paper copy of your Budget Request or Strategic Plan to the Office of State Finance. Therefore, OSF will no longer provide dividers. There is a limited supply of dividers available to pick up at OSF on a first-come, first-serve basis.

1. COMPLETE/SUBMIT YOUR BUDGET REQUESTS OVER THE INTERNET:

The budget request process is automated and will again be accessible over the Internet. To access the budget request system, you can go to the OSF home page at the following address: <http://OSF.ok.gov>. Select “Budget” and then select “Budget Request System.” A short-cut to the budget request system website is

<https://budgetrequest.ok.gov/forms/frmservlet?config=brp>

If you have not already obtained user IDs for your staff, you will need to complete an OSF Form 90, request for User IDs, for each user who will access this system. The OSF Form 90 is available on the OSF website

at http://www.ok.gov/OSF/OSF_Forms/Division_of_Central_Accounting_and_Reporting_Forms/. Click on OSF Form 90.

Tips to remember when using the system:

- 1) If the agency BR preparer has a new computer this year or the agency has changed its setup, please check with agency computer staff to verify that there is not a firewall in place that will prevent access to the OSF system.
- 2) The * symbol signifies an expandable field. Double-click in the field to expand it and again to return to the previous screen.
- 3) To edit numeric fields, double-click in the field.
- 4) Gray text in the system indicates a field that cannot be modified or is system generated. If a button is gray, this indicates that the selection is not available.
- 5) If you experience a problem, check the lower left corner of the screen for a function message that may help explain the situation.
- 6) The Budget Request system was made available by Friday, Sept. 9, 2011.

2. CAPITAL OUTLAY BUDGET REQUESTS:

Capital outlay instructions were previously and separately sent to you. Your capital outlay budget requests were due July 1. If you have not submitted your capital outlay budget request, please contact the Long-range Capital Planning Commission immediately for guidance. The capital outlay budget request is also completed and submitted over the Internet. If you have questions, call the Bond Advisor's Office at (405) 602-3100.

3. GETTING STARTED:

One of the great advantages of submitting budget request information through the OSF system is the ability to access historical information and to accumulate agency data and create summary documents within the system. Shortly after the end of fiscal year 2009, historical and BWP data from the OSF database was loaded into the new system. This eliminates the need for agencies to enter this data. Some data from last year's budget request was also copied into the new system and is available for editing or deleting as necessary. Some of the forms completed in the past will be generated by the system from data provided on other forms. Specifics on each form are included in the section by section instructions that follow.

More information on the system is available at the OSF Budget Division webpage at <http://www.ok.gov/OSF/Budget/>. Training on how to access the system and enter the budget request will be provided on an as-needed basis.

The FY-2013 Budget Request must be aligned with the financial needs presented in the agency strategic plan. Both documents need to emphasize agency efforts to prioritize agency-provided programs and services and efforts to re-allocate resources to higher priority programs and needs.

It is imperative that every agency board, commission and administration review their agency mission and establish measurable goals and performance indicators for programs and services provided by the agency. Requests for funding must emphasize critical needs, those needs mandated by federal, state or judicial requirements, and investments that will result in improved efficiency and/or outcomes. In all cases, agencies need to fully consider funding for these items from the following sources:

- funds available within the existing budget
- user fees
- federal funds
- matching funds from recipients / local governments / etc.

4. ACTIONS TO TAKE:

- Read the Instruction Packet
- Involve the agency Board/Commission, Cabinet Secretary, agency personnel and agency “customers” (all the “stakeholders”) in the preparation of the Budget Request
- Review the final Budget Request with the Board/Commission and Cabinet Secretary
- Call the appropriate OSF budget analyst if you have any problems or questions
- Submit the Budget Request as instructed in the last section in this packet
- Submit them no later than Oct. 1, 2011.

B. TERMINOLOGY

1. “FUNDING CHANGES”

The term “Funding Changes” as used in the Budget Request process refers to a change in the funds needed by the agency to achieve its mission in FY-2013.

Funding changes can reflect increased needs for funding (General Revenue, Revolving Funds or Federal Funds) and can also reflect a decrease in funds because of one-time expenditures.

*Round all dollar entries to the nearest thousand dollars.
(unless otherwise indicated)*

PAY INCREASES: Do not include a request for an additional general pay increase for all employees. If you have surveyed the market and have identified specific positions that are underfunded, you may include pay increases if it helps your agency achieve its mission. If there are positions where the agency is having difficulty recruiting and retaining qualified personnel, and pay is one of the reasons, then address those situations. If agency management and the controlling board feel that there is a need for a general pay increase for state employees, then please address that in agency comments included in the Strategic Plan.

2. “ONE-TIME” FY-2012 FUNDING

The term “one-time” as used here, refers to an appropriation received by the agency for a nonrecurring purpose. As such, you should not need the funding in FY-2012 and therefore you should decrease that amount from your appropriation “base.”

3. PRIORITIZATION OF FUNDING REQUESTS

All funding changes must be listed in priority order. Agencies may be asked to explain the criteria used to establish priorities at a later date.

4. APPROPRIATED CARRYOVER INCLUDED IN CURRENT YEAR BUDGET

In past years, agencies have been required to include a funding change to reduce the budget request for any appropriated carryover your agency has programmed into your current year BWP. Then, if necessary, agencies included a separate funding change requesting the replacement of that carryover in their appropriated “base.” This “net zero” calculation will no longer be required. However, increased attention should be paid to the explanation for carryover uses and replacement needs in the Carryover/Cash Needs section provided which is now just before Operations Funding Changes. A funding change may be included for carryover replacement under Operations Funding and you may reference the explanation in the previous section. In this way, the Operations Funding Changes column for appropriated funds will add to the total request for new appropriated funding.

5. JUSTIFICATION FOR FUNDING REQUESTS

Provide detailed explanations for each funding change. Explanations should include justification for the funding need, whether it is General Revenue funds, agency revolving funds, or federal funds. Thoroughly address all of the following information requests:

- What is the issue/problem being addressed?
- What will the funding allow you to do?
- What results can be expected?
- How will the agency measure success / performance?
- Is your agency the best entity to provide this service / function?

Explanations must also include information regarding target populations and must emphasize the measurable criteria (performance measures) that will be used to help determine whether program funding is a success. Include the details of calculations used to determine estimated costs. Explain the assumptions used to form the basis of the calculations; number of units of service; cost per unit; etc.

NOTE - It is very important that complete justification for each of the FY-2013 funding changes is provided. Legislative staff and Governor's staff use these documents. If insufficient information is provided, the agency request will not receive favorable consideration.

The budget request is incomplete without thorough explanations of each funding request or if it is submitted without adequate performance measures.

6. GOALS AND PERFORMANCE MEASURES

This year we have added a box for you to check if particular goals and measures are also included as Key Performance Measures in your Strategic Plan. Also added are boxes for you to note the original estimates of your measures for comparison with actual performance.

7. OTHER GENERAL TERMINOLOGY

In completing the budget request, the following information applies to the several columnar headings common to many of the forms.

a. "FY-2010 ACTUAL EXPENDITURES" and "FY-2011 ACTUAL EXPENDITURES" *

Actual expenditure data is taken from the OSF computer system and consists of the accumulated claims processed for each agency during a fiscal year. In the budget request module (Form BRF0220 – expenditure/revenue summary), agency personnel have the opportunity to correct some of this information. Please do this if there were major errors in processing claims during a fiscal year that were not corrected until a subsequent year. This will give the readers of the request a better understanding of the changes from year-to-year. Please also avail yourself of this process if the agency has dramatically changed its program structure and if changing the information will provide a better historical picture of the changes in costs for new agency programs. Making these changes will not change any of

the data maintained in the official accounting records of the state, but will correct the summary information kept in the budget request database.

The FY-2010 Actual Expenditures should be the same as displayed in the FY-2012 Budget Request (if not, state reasons in the narrative/questionnaire). As for FY-2011 Actual Expenditures, each agency has access to year-end data reports, and the FY-2011 data provided in the budget request should be reconciled to these reports.

If the agency has altered the BWP program structure, these data runs may provide only marginal help in obtaining the data necessary to complete the Budget Request forms. Information should be accumulated and displayed to allow comparison between the FY-2010, FY-2011 and FY-2012 budgeted and FY-2013 requested data. Internal agency records should help provide the data requested in the Budget Request.

b. “FY-2012 BUDGET WORK PROGRAM” *

This refers to the current FY-2012 Budget Work Program (including revisions) on file with the Office of State Finance when the FY-2013 Budget Request is submitted. If not, correct the Budget Request or revise the Budget Work Program.

** The budget request system will provide these amounts from the CORE actual expenditure records and BWP data in OSF’s office. The system will allow agencies to edit the BWP data and restate actual expenditures if these amounts need to be displayed differently in Form BRR0220. Please contact the appropriate budget analyst if any of the remaining actual expenditure data is incorrect.*

c. “FY-2013 REQUEST” and “FY-2013 CHANGES”

These columns are to reflect the agency’s total requests for increased funding for FY-2013. This is not an opportunity to “shoot for the moon.” Please limit funding requests to critical items and items that are mandated by federal, state or judicial requirements or items that represent an investment that will return justifiable savings or improved outcomes.

Proposals that are adequately justified are more likely to receive positive consideration by the Governor and the Legislature. Columns labeled “FY-2013 Changes” should show the amount of the increase or decrease from the FY-2012 budget. Some columns showing “2013 Request” are calculated by the system.

d. BR: “Budget Request” - the presentation of your financial assumptions, needs and strategies to support your strategic plan.

e. BWP: “Budget Work Program” - the current annual operating budget for an agency.

f. CORE: the state’s enterprise resource planning software program that contains the payroll, accounting, personnel and purchasing modules.

g. ISD: “Information Services Division” - the data processing and telecommunications division of OSF. Responsibilities include data processing and telecommunications planning for the State.

h. OSF: “Office of State Finance”

i. Performance measures: indicators that show progress towards achieving agency goals. Performance measures consist of several different kinds of measures. These are all explained in more detail in section seven of the strategic plan instructions and in section five of the budget request instructions.

- Inputs - indicators of service efforts, such as dollar cost of the service during a period or amounts of non-monetary resources expended (e.g. amount of work time required).
- Outputs - indicators of service accomplishments, such as amount of workload accomplished
- Outcome measures - also an indicator of service accomplishments, such as a numeric indicator of program results (service quality, effectiveness, or amount or proportion of need being served).
- Efficiency measures - also known as productivity measures, these are indicators of how service efforts relate to service accomplishments.
- Key Performance Measures - significant measures for the agency that indicate anticipated agency performance during and at the end of the five-year period covered by the strategic plan

j. Recurring costs vs. startup costs: “Recurring” costs refers to costs that will be needed on an ongoing basis - year after year. A “Startup” cost refers to one-time costs needed to initiate an effort. Often items such as equipment, vehicles, and weapons are startup costs. It can also include “seed” money used to initiate a program intended to become self-supporting at a later date.

C. BUDGET REQUEST INSTRUCTIONS FOR EACH SECTION

1. BRR0010 Agency / Organizational Information

This section requires basic agency contact information and updated information about the agency that was included in the last Executive Budget Book. Much of this will be pre-filled and will allow agencies to edit it as needed.

Note: Phone numbers and addresses of Board and Commission members are not public information and will not be available to others.

- 1) Agency number and name: each agency has a three-digit identifying number. Enter that number and the name of your agency here. In the web-based system, this will be pre-filled.
- 2) Mailing address: list the main agency mailing address.
- 3) Agency Head: the current agency Chief Executive Officer, Director, or Agency Administrator, list their name, title, phone number, fax number and e-mail address.
- 4) Alternate Contact Person: if there is a person in the agency other than the CEO that needs to be contacted, list the same information for that person.
- 5) Type of agency governing body: most agencies in Oklahoma government have a governing body (such as a “board” or “commission”). Simply list the type of entity that governs the agency (if you don’t have one, list “none”).
- 6) Description of Governing Body: this information describes how the board or commission is appointed and any special considerations in the make-up of the board. Indicate the length of terms, whether or not the members serve “at the pleasure of” the appointing authority, and any special residency, skill or other background requirements required of your board members
- 7) Board/Commission members: list the names, titles, appointing authority, phone number, address, and current term expiration dates for each current member of the board or commission. This phone number and address information is not public information and will not be made available to others. **Do not provide this information on hard copies of this budget request.**
- 8) Agency Management / Division / Program Directors: for each program in the agency and each division of the agency, provide the name of the program or division and the manager’s name, title and phone number.
- 9) Agency Mission Statement: this should simply repeat the same information presented in the five year strategic plan.
- 10) Agency Duties/Responsibilities: this information should describe the various statutory responsibilities. Detailed program information will be requested in another part of this request. The information provided here should summarize the duties and responsibilities of the agency. If the information already included in this section is the more detailed program information which will be included in program-related sections, please replace it with summary information.

2. BRR0260**Agency Budget Summary Information**

In this section, you are asked to respond to two questions about the FY-2012 and FY-2013 budgets.

- a. Summarize the budget and program actions taken to establish the FY-2012 budget.
- b. The following question asks agencies to provide information about the financial and programmatic impact if the FY-2013 appropriation was at the same level or less than the FY-2012 appropriation level.

Indicate how much the agency budget would be reduced (state, federal and other funding) and describe the actions and program changes the agency would recommend to achieve the funding levels for each of the following scenarios. Include a description of the impact on various programs and services. If the information will not fit in the fields provided in the system, enter "submitted separately" in the fields provided and then submit separately typed pages along with the physical copies of the request.

- 1) If the FY-2013 appropriation was equal to the FY-2012 appropriation excluding any carryover available for FY-2012 and any other non-recurring funding sources;
- 2) If the FY-2013 appropriation was reduced by 5% of the FY-2012 appropriation excluding any carryover available for FY-2012 and any other non-recurring funding sources.

3. BRR0260 State Pay Percentage (BRF0130)

The information provided in this section is used to calculate how much appropriated funding is needed by your agency (vs. agency-generated or federal money) when the Legislature provides a statewide employee pay program. This section will print in the Budget Summary report (BR0260).

For this form, you will use your current BWP amounts for personal services (salaries / benefits).

Enter the following information:

Line a - enter the total amount of expenditures budgeted in FY-2012 for personal services (account codes 11, 12, & 13) - salaries and benefits

Line b - enter the amount of line a, which is funded from unsubsidized enterprise operations funds*

Line c - enter the amount of line a, which is funded from federal funds

*Unsubsidized enterprise operations refer to agency programs which are funded with revenue generated by that program and are not subsidized with appropriated dollars.

Using the amounts entered on each of these lines, the state pay percentage is calculated using the formula $(a-b-c)/a$.

Part 2 of this form is included to address those agencies where this formula generates a state pay percentage which does not equal the percentage of state funding needed if a pay raise were given. You do not need to complete this part if the percentage in part 1 is correct. For example, an agency may fund part of its personal services with federal funds, but the federal funds will not increase to cover the additional costs of a pay or benefit raise. In this situation, part 2 of the form will need to be completed, including what the agency calculates as an accurate percentage. Also include explanations of why part 1 isn't applicable and how the percentage in part 2 was calculated.

4. Expenditure and Revenue Summaries

a. BRR0221 Summary by Program/Activity and Fund (Division/Department and Fund)

The web-based Budget Request System will automatically summarize all information in the OSF Form BRR0221. It summarizes the information provided on the BRR0220 (Summary by Subactivity and Fund) for each agency subactivity by activity. For purposes of the BRR0221, "Program/Activity Name" refers to budgetary accounts at the 2 digit Division level in the budget work program. More detailed "sub activity" or "department" information will be displayed on the OSF Form BRR0220.

For the funding section of these forms, all annually appropriated fund expenditures will be accumulated into one line for each fund. Expenditures from GR will all be accumulated under "General Revenue" and shown as 19X.

Each of the agency's revolving, federal and other continuing funds should be displayed individually on a separate line. The total funding must equal the total expenditures by program.

At some point during this extended time-frame, the agency may have restructured programs or divisions. Data for each year should be accumulated in the same categories or programs so those who review these forms can compare expenditures over the time period covered by the request. The web-based system will allow some changes to historical information. If you find that you need to do this to better display your information, then contact the appropriate OSF budget analyst for assistance.

b. BRR0220 Summary by Subactivity (Department) and Fund

The OSF Form BRR0220 is where more detailed budget information by program subactivity (department) is displayed. Each program, activity or division should have a separate BRR0220. The program/activity/division name will appear on each form and then each department or subactivity (sometimes there may be just one department per division) will be listed below, along with the financial data.

The totals for these forms must equal the numbers shown for the program/activity on the BRR0221. The system will create the totals for the agency.

The web-based system will pull together various data elements. It will accumulate the requested expenditure and funding information from the operations funding change forms (BRR0140/0141) and it will pull the historical and BWP data from the CORE system.

On this form, agencies will have the ability to edit the BWP data to match what is the current approved BWP. Agencies can also restate this form if the activity or sub activity structure has changed. Once this is selected, agencies will have the ability to edit all the data on this form and the restatement will be used to generate the BR1a. A copy of the historical version will remain in the system and be identified as BR1b.

c. BRR0215 Expenditures by Object (Account) Codes Report

The third part of this section accumulates the agency's expenditure and budget information by object of expenditure category and shows the percentage change from FY-2010 to FY-2013. This report is system generated from CORE data and the BRR0140/0141's (Operations Funding Changes).

Expenditures for FY-2010 and FY-2011 should tie to year-end expenditure reports. Note the use of old "object codes" versus new "accounts codes" in the CORE system.

The following are the expenditure categories and definitions used in this form:

Salaries & Benefits = all object of expenditures codes between 1000-1999

excluding professional services (1500-1599 and 1911);

Professional Services = 1500 - 1599 and 1911;

Travel = 2100 - 2999;

Lease-Purchase expenditures = 4300 - 4399;

Equipment = 4100 - 4211;

Payments to Local Gov't. Subdivisions = 5500 - 5599;

Other Operating Expenses = all other expenditure codes

The totals must match the totals on the OSF Form BRR0221.

d. BRR0045 Revenues by Category

This form accumulates the agency's non-appropriated revenue by specified categories for FY-2010 and FY-2011 actual, FY-2012 budgeted, and FY-2013 requested. It excludes revenue from Agency Special Accounts (700 funds). This report is system generated from CORE data and data on the revenue estimates provided in the BRR0040 forms (Income and Cash Flow Summaries).

The following are the revenue categories and definitions used in this form:

Sales/Exchanges = receipt of revenue from sale of goods and/or services, revenue/source codes within the 70000 series.

Grants = receipt of federal or private sector moneys for the purpose of administering a specified program, revenue/source codes 550xx - 561xx.

Other revenue = all other revenue sources

5. BRR0050 FTE Summary by Program/Activity

The BRR0050 form will display the number of Full-Time-Equivalent Employees or FTEs by fiscal year and program / activity. An FTE represents the hours worked if one employee worked all year long. In other words, an FTE for the year would be 2080 hours (40 hours x 52 weeks). Please note: under CORE Program/Activity is now your 2-digit Division.

This information is to be provided for each program/activity in the agency. The number should include all regular, temporary, seasonal, or project FTE. OSF has eliminated the requirement to separately detail by program the FTE that are exempt from limits in this document (FTEs exempt from the limit will be shown on line 2 in total for the agency). For purposes of completing this form, "Program/ Activity Name" refers to budgetary accounts at the Division level in the budget work program. More detailed information by sub activity will not be displayed on this form, but may be requested at a later date if needed for ad hoc analyses.

The number of actual FTE by activity should be found in agency payroll records, which will show the number of hours paid by each budget fund and account. For one FTE, divide the amount of hours for each activity by the number of hours for a full year.

Line 1 of the form is the FTE total of each column. All FTE numbers should be listed to the nearest tenth of an FTE. For instance, if the total hours worked is 2,288, then the FTE would be 1.1 (2,288 divided by 2,080).

In Line 2 of the form, list the number of these FTE that are exempt from the legislated FTE limit. If the agency does not have such a limit, then do not complete rows 2, 3 and 4. FTE's that are exempt from the limit will be Carl Albert Interns, seasonal employees hired only between May 1 and October 31 of each year, and any other personnel specifically exempted by legislation from the agency FTE limit.

Line 3 is a calculation created by subtracting the exempted FTE on line 2 from the FTE on line 1. On line 4, enter the final legislated FTE limits for the agency (some may have been adjusted by the CRB). If this limit is less than the total FTEs shown on line 1, please include an explanation in the additional comments field.

On Line 5, enter the number of passenger vehicles the agency operates (either agency-owned or permanently assigned by the State Motor Pool). This number should reflect the total number of motor vehicles that are 10,000 pounds or less of gross vehicle weight.

Two questions are included in the BRR0050 regarding changes in FTE limits. If the agency is requesting a change in the FTE limit for the upcoming fiscal year, provide an explanation and justification for the requested change. In the answer to question 2, explain any substantial change in the number of FTEs from FY-2010 to FY-2011 and FY-2011 to FY-2012. Note: Agencies must enter something in the first "cell" or the system will not allow you to continue. One more final question asks agencies to summarize their workforce planning efforts.

6. BRR0030

Program Information / Performance Measures

REMINDER: A box for you to check if particular goals and measures are also included as Key Performance Measures in your Strategic Plan. Also added are boxes for you to note the original estimates of your measures for comparison with actual performance.

This form asks agencies to input each agency program, a brief program description, expenditure and FTE data. The Executive and Legislative Branch will use information from this section to evaluate all agency programs. Specifically, the Governor and the Legislative Committee on State Budget Performance and the legislative appropriation subcommittees will use information from this section to review and evaluate performance. This form should reflect all of the agency programs and described in the subsequent BRF0030 forms.

Complete one of these BRF0030 forms for each agency program. Often, programs will correspond to the budget activities and sub activities; however, programs administered by the agency may not. If that is the case, in the description, explain which budget activities/sub activities contain funding for each program.

A program can be defined as a group of related tasks or activities designed to accomplish a function for which the agency is responsible. A program can be performed by one or more of your organizational units.

This form requests the following information on each program:

- 1) Statutory Reference: Please include all statutory references for the program.
- 2) Description of the program: Describe the purpose of each program - what is the program created to accomplish? Summarize the processes used by each program to accomplish its goals and describe how the program is administered.
- 3) Benefits of the Program: Describe the benefits of the program, both the direct benefits to society as well as benefits to other state agencies.
- 4) Budget Actions and Impact (FY-2011 and FY-2012): Describe legislative or agency management actions that increased or reduced agency funding and discuss the impact of the changes on the agency / program.
- 5) Client Information: Describe the client pool for this program. We're asking for data on the size of the client pool, how many actually receive the services, and how the service is provided.
- 6) List and describe program goals and performance measures for this program.
 - The goal is a statement of broad intent or purpose. Performance measures describe what you are trying to accomplish in more specific and measurable terms, usually within a certain time frame.
 - List the measures the agency has developed and the appropriate benchmarks or progress the agency has achieved and expects to achieve during the budget year and the next two years.
 - Reminder: The performance measure title field has been shortened to 28 characters.

Following is some explanatory materials to help you better understand performance measures.

Performance measures:

“Performance Measures” provide specific information about the programs operated by your agency. Performance measures are established after the agency develops program goals and objectives and are used by management to determine whether programs are meeting the goals and objectives of the program.”

Performance Criteria/Services Provided

For most agencies, the indicators that have been used in the Historical Data Executive Budget Book present more of a workload count. They consist of inputs (the number of hours worked; total expenditures) and outputs (how many clients were served). Please provide updated data for these input and output measures for FY-2010 and FY-2011 actual and FY-2012 through FY-2013 estimated levels. In addition, you are asked to supply your original estimates for these measures for comparison purposes with what was actually accomplished.

Please provide information regarding “outcome” indicators and other measures of performance (outcome measures express how effective the agency has been at meeting its goals/mission). The GASB description says this includes “.. indicators of service quality {such as timeliness}, effectiveness, and amount or proportion of “need” that is {or is not} being served). Examples of outcome reporting cited by GASB include: “..the reporting of scores of students on achievement tests, number of bus or train trips off schedule, crime rates and crime “clearance” rates, bed-disability days per treated client, quality of water after treatment, mortality rate at a hospital for patients with a certain illness, amount of toxic material deposited in the landfill, response time of police and fire departments to calls, and percentage of fires that do not spread beyond a prescribed amount after arrival of the firefighters.”

“Other” measures include efficiency measures which show the per unit cost of services by relating inputs to outputs; and cost-effectiveness measures which show cost per unit of outcome; service measures showing customer satisfaction with services; and productivity indexes that compare a ratio of productivity from one year to another.

GASB also categorizes the SEA Indicators (or measures) as follows:

A. Indicators of Service Efforts:

1. Inputs - Dollar costs of the service during the period;
2. Inputs - Amounts of non-monetary resources expended, especially the amount of work time expended.

B. Indicators of Service Accomplishments:

1. Outputs - Amount of workload accomplished;
2. Outcomes - A numeric indicator of program results. This category includes indicators of service quality (such as timeliness), effectiveness, and amount or proportion of “need” that is (or is not) being served.

C. Indicators That Relate Service Efforts to Service Accomplishments - efficiency indicators:

1. Amount of input related to amount of output.
2. Amount of input related to amount of outcomes or results.

3. Productivity (or efficiency) indexes. These traditionally have been used in reporting national productivity trends. Indexes are calculated by relating the ratio of productivity in the current year to that of a pre selected base year.

D. Explanatory Information:

- 1. Elements substantially outside the control of the public agency, such as demographic characteristics.**
- 2. Elements over which the agency has significant control, such as staffing patterns.**

7. BRR0030 Program Review

The BRF0030 form also requests a few analyses on the programs provided by the agency. The questions deal with the following issues.

- 1) Describe the consequences that would occur if this program didn't exist. Who would be impacted? What needs would not be addressed? etc.
- 2) Describe any services that are now provided by this program but are basically new in that they weren't provided prior to the just completed fiscal year.
- 3) Answer each of the "yes/no" questions designed to help determine if this program should be funded with more user fees. Then, in the discussion section, provide any additional information that would be helpful.

8. BRR0100/0101

Supplemental Funding Needs

This series of templates are similar to those provided for the “Operations Funding Changes” described in the next section. The purpose of the forms is to gather necessary information about any supplemental operations funding needs for an agency for the current fiscal year. The templates consist of a summary form and a form which will gather the more detailed information to allow budget and fiscal analysts to better review the funding request.

All requests for supplemental funding will need to be supported by the completion of these templates. If the agency determines that supplemental funds are needed after the budget request has been submitted, let the appropriate OSF analyst know about it and the budget request will be returned to the agency electronically so that it may be modified.

DO NOT ask for supplemental funding simply because your appropriation was reduced for FY-2012. “Replace appropriation reduction” is not a valid justification for more funds.

Summary of FY-2012 Supplemental Funding Requests:

This template will be generated by the system based on the detailed information provided on the BRF0100 template(s).

FY-2012 Supplemental Requests - Detail:

This template includes several sections. Please complete them thoroughly.

1. Describe the purpose of the funding need. Thoroughly describe the problem that has created the supplemental funding need and what the agency intends to accomplish with the funding requested. Also describe any actions the agency has taken to deal with the problem.
2. If the funding requested is to deal with a mandate, indicate whether it is a State, Federal, or Court mandate. Include references that will allow the proper identification of the source of the mandate.
3. Often when dealing with funding issues, there is more than one alternative. Describe the alternatives you considered before deciding on the one you are including in this specific funding request.
4. Provide a full description of the workload changes that have contributed to this funding need. Include anticipated workload levels (both initial and revised) compared to what has happened so far this year.
5. In this table, list the positions needed by job family code and descriptor. If the agency is requesting positions that do not yet have a code and descriptor, then enter “new” in the “job family” column and a brief position name in the “job family descriptor” column. List the positions by activity within the agency. Use the activity number associated with the program affected by this change.

Other information requested in this table shows the current and the projected number for the current budget year. Round all FTEs to the nearest tenth of an FTE.

If the supplemental funding request is for a currently staffed program in the agency, then provide FTE information related to all positions involved in the program experiencing the funding problem. The intent is to provide a complete view of recent and current personnel resources being used in the program versus any new positions being requested.

6. The next table requires cost information for all the positions listed in the previous table. By position, provide salary information only. Show benefits for all the positions on a separate line as indicated.

7. The final table on these templates asks for expenditure information by object category and by funding source. Show expenditures by object of expenditure category as indicated in the first section.

The second section requests expenditure information by source of the funding. "Source" being either appropriations, federal funds, or revolving funds. If the agency spends from a disbursing fund, break out the expenditures according to the source of the funds spent.

The third section requires expenditure information by fund, activity and sub activity. In this case, use the same funds used to prepare the rest of the budget request.

8 - 10. These questions request explanations of the assumptions and formulas you used in calculating salaries/benefits, professional services, and recurring costs.

11. This question asks agencies to explain their funding sources. If the federal government is picking up some of the cost, then explain how their participation is determined. Provide the same kind of information about agency revolving funds and any other source other than appropriations. Be sure to discuss any requirement for increased fees or user charges.

9. BRR0260 Carryover and Cash Needs (BRF0080)

The purpose of this form is to provide assistance in planning for cash needs in FY-2013 and to indicate how much carryover was used in the FY-2012 budget. This section will print in the Budget Summary report (BR0260).

1. Agency cash needs - Please indicate how much, if any, of the total FY-2013 request for annual appropriated funding needs to be provided as cash as opposed to funding received 1/12th per month. For each request,

- identify each cash funding need by program,
- indicate how much is needed, and
- Explain why the agency would not be able to absorb the cash-flow needs without a cash appropriation.
-

Also indicate how much cash these programs were appropriated for the last two years.

2. Carryover - Most carryover is authorized for nonrecurring expenses only. That includes expenditures for technology improvement as well as operating costs associated with trying to “ease” into a lowered recurring operating budget (such as personnel costs to see if attrition will help reduce recurring personnel costs). Complete the table by indicating by funding source (annual appropriations, revolving funds, federal funds) how much carryover is included in the FY-2012 BWP. Also indicate how much of the carryover is for recurring expenses versus one-time expenses.

You may also add explanatory comments after the table.

3. Use of carryover for recurring operations: if the agency budgeted carryover for FY-2012 operations, explain how the funds are being used.

4. If the agency is using carryover funds for recurring operations, explain the impact on your operations if the funds are not replaced for FY-2013. Also explain the actions that will be taken to manage such a situation.

10. BRR0140/0141

Operations Funding Changes

This series of templates requests information about any funding changes the agency anticipates or is requesting during the period covered by the request (other than supplemental funding needs which are addressed separately). There are three templates: two are summaries of the third, the detailed information.

The first summary simply lists and summarizes the FY-2013 requests by funding source and FTEs.

Please note that agencies are no longer required to include a funding change to reduce the FY-2013 request for any appropriated carryover your agency has programmed into your current year, FY-2012, BWP.

In past years, agencies have been required to include a funding change to reduce the budget request for any appropriated carryover your agency has programmed into your current year BWP. Then, if necessary, agencies included a separate funding change requesting the replacement of that carryover in their appropriated "base." This "net zero" calculation will no longer be required. However, increased attention should be paid to the explanation for carryover uses and replacement needs in the Carryover/Cash Needs section provided which is now just before Operations Funding Changes. A funding change may be included for carryover replacement under Operations Funding and you may reference the explanation in the previous section. In this way, the Operations Funding Changes column for appropriated funds will add to your total request for new appropriated funding.

The detailed information requested includes financial, FTE, and performance information, as well as explanatory information. Please be thorough when providing this information. Incomplete or hard to understand requests will be difficult to recommend.

You are also asked to provide "baseline" data for new funding requests. If the agency is asking for funds to change expenditure or funding levels in a program which currently exists, then provide the information showing current personnel and expenditure levels along with that of the just completed fiscal year.

These templates are designed to answer the following questions:

- What is the issue/problem/potential investment being addressed?
- What will the funding allow the State to accomplish?
- What results can be expected?
- Is the State the best entity to do this?
- How will results be measured?

EACH request item included in this section must be PRIORITIZED indicating the importance of the request to agency management.

1. Describe the purpose of the funding change. Thoroughly describe any problems the agency is trying to address and indicate what the agency intends to accomplish with the

funding requested. Address short or long term savings and/or efficiencies that will result.

2. If the funding requested is to deal with a mandate, indicate whether it is a State, Federal, or Court mandate. Include references that will allow the proper identification of the source of the mandate.
3. Describe the other alternatives you reviewed as you were developing this proposal.
4. Discuss the possibility of user fees to fund each item. Use appropriate comparisons to similar services or to other states. If user fees are not currently charged, then address the feasibility of using them to fund each item.
5. Discuss whether or not these services could be provided through vouchers which would allow users the maximum flexibility on choice of provider.
6. Provide applicable client information. Describe the types of clients that you serve and provide a comparison of the potential number of them, the number you expect to serve and describe how they will be served.
7. For each funding request, indicate what it is the agency intends to accomplish and how it intends to measure the goal. In this section, indicate which agency goal the funding request is intended to help achieve. Describe each measure and provide the numbers representing the measure for one actual year, the current budget year, and projected measures for the request year - through FY-2013. Agencies can identify more than one goal for each item and show more than one measure for each goal.

Use the measures as previously described in this material. Inputs are helpful measures for many items and should be provided in some cases. It is important to know how many clients are licensed, or how many clients participated in a program. Identify measures that will establish targets to help you achieve some predetermined goal or objective. Outcome and efficiency measures are by far the most meaningful measures and are what the Executive and Legislative Branch review. Performance measure title fields are limited to 28 characters in length. The description fields are longer to accommodate the longer descriptions.

8. In this table, list the positions needed by job family code and descriptor. If the agency is requesting positions that do not yet have a code and descriptor, then enter "new" in the "job family" column and a brief position name in the "job family descriptor" column. List the positions by activity within the agency. Use the activity number associated with the program affected by this change. If the request is a pay change only, not requiring additional FTE, then use the term "none" in the job family column.

Other information requested in this table shows a comparison of FTEs in this program for the previous fiscal year, the current budget year, and the 2 request years. Round all FTEs to the nearest tenth of an FTE.

If the funding request is for a currently staffed program in the agency, then provide FTE information related to all positions involved in the program. The intent is to provide a complete view of recent and current personnel resources being used in the program versus any new positions being requested.

9. The next table requires cost information for all the positions listed in the previous table. By position, provide salary information only. Show benefits for all the positions on a separate line as indicated. Remember that amounts should be rounded to thousands of dollars (\$000's).

10. The final table on these templates asks for expenditure information by object category and by funding source. As with the personnel information, provide historical expenditure information so that the funding for the entire program can be quickly reviewed from this template. Show expenditures by object of expenditure category as indicated in the first section.

The second section requests expenditure information by source of funding. "Source" being either appropriations, federal funds, or revolving funds. If the agency spends from a disbursing fund, break out the expenditures according to the source of the funds spent.

The third section requires expenditure information by fund, activity and sub activity. In this case, use the same funds used to prepare the rest of the budget request.

All funding changes provided should represent the funding amounts needed in relationship to the FY-2012 budget work program. For example, agency X is requesting to phase in a new program Jan. 1, 2013, that will have a full year cost of \$1 million. For the FY-2013 column, enter \$500 (for \$500,000) since the program will be for only half of the year and there was no budget for this program in FY-2012.

11 - 14. These questions request explanations of the assumptions and formulas used in calculating startup costs, salaries/benefits, professional services, and recurring costs.

15. This question asks agencies to explain their funding sources. If the federal government is picking up some of the cost, then explain how their participation is determined. Provide the same kind of information about agency revolving funds and any source other than appropriations. Be sure to discuss any requirement for increased fees or user charges.

If you need help in completing these items, your OSF Budget Analyst can provide guidelines for you to follow. Additional information may be requested at a later date

11. BRR0040/0041 Income and Cash flow Summaries

This section includes a separate income and cash flow table for each agency fund (appropriated, revolving, federal, disbursing, and payroll transfer) and an overall summary of agency income and cash flow. The agency summary will be system generated from the data provided for each fund. FY-2010 and FY-2011 historical data is loaded into the system for you, as well as current fiscal year budget data. Note: The ending and beginning balances for each fund may be off slightly due to rounding.

Please complete a BRR0040 for each of the funds administered by your agency. You will not need to complete a form for agency special accounts or 700 funds. Data provided on this form will feed to the BRR0041 and the report.

Use the following definitions for purposes of completing this form. Actual data is pre-filled for you as is the BWP data.

- A. Beginning Cash Balance: the beginning cash balance as shown on OSF reports, as of July 1 of the fiscal year.
- B. Prior year obligations: expenditures during the referenced fiscal year for obligations that were incurred in a prior fiscal year.
 - Payroll transfers: should include any payroll transfers during the fiscal year for prior year payroll obligations
 - Other operations: all other expenditures during the fiscal year for operations obligations incurred in a prior fiscal year.
- C. Cash available: this is calculated by the system (beginning balance less prior year obligations).
- D. Income to the Fund: in the system, this will be created by the entries in the table below this one. Use receipt codes (3-digit Receipt Codes - the first three digits of the five-digit receipt code), and provide your estimates of income for the referenced years. (also see note for item J)
- E. Appropriation transfers: enter transfers of appropriations to this fund.
- F. Total funds available: calculated by the system (Cash available plus income plus appropriations transfers).
- G. Current FY operations expenditures: expenditures during the referenced fiscal year for that year's operations.
 - Payroll transfers: net payroll transfers from this fund for operations expenditures.
 - Other operations: other expenditures from this fund for operations.
- H. Capital Outlay expenditures: expenditures during the referenced fiscal year against capital outlay departments.
- I. Accounts Payable Net Activity: only used for actual data for previous fiscal years; NET change is shown.
- J. Net Investment Activity with Treasurer at year-end: net investment activity during the fiscal year by the Treasurer. In the "Income to the Fund" table, use Receipt Code 995 to show the NET change in investments for a fiscal year. For example, revolving funds invested or removed from the cash balance are negative amounts; revolving funds returned to the cash balance are positive amounts -- you should sum the negative and positive amounts and show the net change.

- K. Ending Balance: calculated by the system (total funds available less current FY operations expenditures less capital outlay plus net accounts payable activity plus net investment activity).

Appropriated Funds

For appropriated funds, please complete only one form for each type of appropriated fund regardless of the fiscal year.

For example, complete only one form for General Revenue instead of a separate form for the 197, 198, 199, etc. fund. In addition, complete only one form for the Judicial Fund instead of a separate form for the 527, 528, 529, etc. fund. These funds will show in the system with the first two digits followed by an “x” (i.e. “General Revenue” funds will appear as “19x”).

Also for appropriated funds, show normal debit transfers of appropriations from the state to your fund on the appropriation transfers line on the cash flow table. You will only need to include something on the income to the fund table for appropriated funds if you have other transfers or receipts for that fund.

Disbursing Funds

Agencies with disbursing funds where the last number in the fund number changes with the fiscal year will need to complete a separate form for each different fund number instead of combining those on one form.

The following OSF data reports can help you complete this information.

- a. Summary of Receipts and Disbursements for June, XXXX -- Beginning and Ending Cash Balances, total fiscal year receipts and information on changes in agency accounts payable and investments.
- b. Budget and Cash Balance Report, June 30, XXXX -- Prior and Current FY Expenditures (YTD Expend + PFT/WHT Columns).
- c. Comparison of Revenue Report, June 30, XXXX -- Detail information on specific revenue codes and receipt amounts.
- d. Bud/Act Revenue Report (shows the same information as c. however, the budget must have the budget reference and revenue shown)

**12. BRR0060/0061
BRR0070/0071**

**Agency Individual Fees
Agency Group Fees**

For purposes of completing these forms, a fee is any fixed charge assessed and collected by the agency. Examples of fees that need to be included in this section are licensing fees, inspection fees, fines levied, testing fees, certification fees, permit fees, copy (Xerox) fees, admission fees, and fees collected for use of facilities such as parks, golf courses, hotels, etc. A summary will be created by the system from the detailed information provided.

There are two different fee templates. One gathers information for “individual fees” and one for “group fees.”

- Use the individual fee form for those fees which are tracked and collected separately from any other fees.
- Use the group fee form for fees which are tracked and collected with other fees. For example, if the agency charges several different admission fees for its clients, such as a separate rate for seniors, children, and adults, and collects all revenue from these fees, and deposits them together without accounting for each individual fee; then use a group fee form.

Both forms request the same basic information, but the templates are slightly different because total funds collected on the group fees cannot be identified by individual fee.

Agency Individual Fees template:

1. a. Name of fee: e.g. Boiler Installation License; Real Estate Agent Exam Fee; etc.
b. Statutory Reference: the statute establishing the fee itself or the statute authorizing the agency to set the fee.
c. Name of Activity/Program funded: the agency activity name and number which generates/administers the fee.
2. Description of the fee: describe the fee; who is charged the fee; what the fees are used for; when the fee is charged; etc.
3. Anticipated/requested change in fee: note any changes the agency is asking for in legislation or any changes the agency plans to make if it has that authority.
4. Table for amount charged: In the first part of this table, list the fee amount that is charged (\$5; \$.50 per/ton; etc.) beneath the proper fiscal year. In the rest of the table, list the amount collected during each of the referenced fiscal years or projected to be collected and the fund(s) to which the revenues are deposited.
5. List the OSF revenue/receipt code used when the revenues from this fee are deposited.

Agency Group Fees template:

1. Provide a reference name for the group of fees: e.g. License Testing Fees or Construction Fees or Park Concessions Fees, etc.
2. Note any changes the agency is requesting in legislation or any changes the agency plans to make if it has that authority.
3. Provide the following information for each fee in the group:
 - Name of the fee,
 - Program / activity number for the program funded with the fees,
 - Program / activity name,
 - Statutory reference: provide the statute establishing the fee, and
 - Provide a description of the fee.
4. In this next table, provide the fee amount charged in each of the referenced fiscal years or the anticipated fees for future years. List the amount charged for the service or product (e.g. \$25 per license, \$.05 per ton, \$55 per night; etc.).
5. The next table represents the amount collected by agency / fund. Use a separate line for each fund/agency combination in which the revenues collected from these fees are deposited. For example, if 25% of the fees collected are deposited to General Revenue and 75% to the agency revolving fund, then have a line for General Revenue, Agency No. 000, and Fund No. 19x. Also include a line for Revolving Fund, Agency No. (your agency no.), and Fund No. 200 (or appropriate number).
6. List the OSF revenue/receipt code used when the revenues from these fees are deposited.

13. BRR0150/0151

Federal Programs Data Sheet

This section is included to provide more information on the agency's federal programs. Please complete this form for any agency program which receives federal funding. Information provided in previous years describing the programs will be pre-filled in the templates.

This template requests some basic information on the program, including the limits on the use of this funding, the length of time the funding will be available and the impact of funding changes. Also, provide expenditure and FTE data for FY-2010 and FY-2011 actual, FY-2012 budgeted, and FY-2013 estimated. A summary of the revenues will be generated by the system.

Federal fund receipts information provided should reconcile to OSF data runs. Please notify your budget analyst if there are discrepancies with the data runs.

1. Provide the CFDA # and the program name for the federal program.
2. If the agency refers to this program by some other name, provide that name.
3. Describe the program. Explain the purpose of the program - what it is intended to accomplish. Describe how program goals are accomplished - the processes followed by your agency.
4. Explain the state matching requirements for this program. Indicate percentages, dollar amounts, whether the match is a "hard" match or if it can be "in-kind." If "in-kind" matches are possible, describe the parameters for such a match.
5. Describe any limits imposed on the use of these funds by the federal government or by the state government.
6. Indicate how many years these funds will be available - if there will be cutoff dates or deadlines or dates the program will end. Differentiate between the money itself and the federal program.
7. Explain any substantial changes in the funding as indicated in the tables completed in 9.
8. Discuss how the agency will manage loss of these funds if the program ends. If the program should be funded from some other source, discuss why and identify possible sources of funding.
9. Table of financial and FTE data:
 - a. Expenditures: indicate actual, budgeted and estimated expenditures for this program. Segregate the expenditures by "State Dollars" or by "Federal Dollars." In this case, "State Dollars" refers to appropriations or revolving funds.
 - b. Passed through to local units of government: in the same fund categories, indicate how much of the funds for each year were or are expected to be passed directly through to local governments (school districts, county governments, city governments, etc.)
 - c. Federal revenues: on this row, indicate how much you received or expect to receive in revenue from the federal government during these years.
 - d. FTEs: indicate how many FTEs are funded in this program, for each of the years, and indicate how many are funded by State versus Federal Funds.
10. List the fund numbers and names to which these funds are deposited.

14. BRR0110/0111**Grants and Pass Throughs to Local Gov't and Non-****profits**

This section is included to provide more information on the agency's local grants and pass throughs to local governmental entities and nonprofit organizations. Please complete this form for any agency program which provides state funding (including contracts) to either local government entities or a nonprofit organization. Complete only one of these forms for each relevant program, not one for each entity that receives this type of funding. A summary will be generated by the system.

1. Provide the name of the grant program or a name for the pass-through process.
2. Describe the program. Explain its purpose and how the purpose is accomplished.
3. Provide some reference or source for the program. Under what authority was it started? Provide the legal reference.
4. Explain how the program is administered. Also describe the rules that have been developed for the program.
5. Briefly describe the process followed to establish the rules.
6. Financial and FTE table: for each of the referenced years, provide by funding source (appropriated, revolving, federal) the expenditures for this program. Also indicate how many FTEs are funded in the agency through this program.

15. BRR0090**Property Maintenance**

This section is included to provide information about maintenance expenditures. Each agency will complete only one of these forms. If the agency tracks maintenance expenditures only by the OSF object code categories, try to estimate the maintenance expenditures by the categories shown. If this is not possible, provide the maintenance figures available. You should begin monitoring the expenditures by these categories for future years.

This form requests a description of the agency's maintenance program, as well as data on the valuation of agency assets, maintenance expenditures and maintenance program FTEs for FY-2012 budgeted and FY-2013 estimated. For the purposes of this form, maintenance expenditures are any expenditure made to keep a capital asset in a state of good repair. It includes preventative maintenance, normal periodic repairs, replacement of parts, structural components and so forth as well as other activities needed to maintain the asset so that it continues to provide normal services and achieves optimum life. Only include computer hardware related maintenance expenditures on this form. Computer software expenditures are valued on the data processing form.

1. Describe the agency maintenance program.
2. Table for asset and maintenance data: use the fair market value of the agency's assets on this form. The agency should be keeping a record of historical, book, fair market, and replacement values for all of its assets for reporting and insurance purposes.

Even though you include library books and publications on your risk management property list, do not include these on this form. We are trying to determine how much property an agency has and how much it is spending to maintain that property. Books and publications generally are not maintained the same way a building or piece of equipment is and including this in the property valuation may distort this analysis.

All expenditures should represent total expenditures for the specific year.

Indicate how many FTEs are used to maintain your agency

16. BRR0161 Agency Capital Outlay Summary

This information will be generated by the system from the capital budget information you've provided to the Long-Range Capital Planning Commission. It will list all the capital outlay projects you've requested, regardless of year, so that the information will be immediately available when the budget request is being reviewed.

17. BRR0250 Legislation Needs

The information you provide in this section should summarize the legislative changes the agency management, controlling board, and program managers are seeking this next legislative session (2012).

1. Indicate the Title that is being affected.
2. Provide a description of the legislative change you are seeking.
3. Explain why the change is needed including what you intend to accomplish through the change in law.

18. HB 1207 Reporting Requirements

a. FTEs and Labor Costs by Administrative Process

This worksheet will capture the number of Full-Time-Equivalent Employees (FTE) involved in financial services administration and associated labor costs, as required by HB 1207.

Step 1: Use the position and FTE list from OSF Form 47 to provide a listing of all agency positions and the number of FTEs occupying each position. The FTE number should include all agency financial services administration budgeted positions, including regular, temporary, seasonal, or project FTE. All FTE numbers should be listed to the nearest tenth of an FTE. All departments (7-digit level) may be listed together on one worksheet.

Step 2: Enter the total annual labor costs including employer taxes and benefits for the FTEs budgeted for each position. Amounts should include salary, agency-paid fringe benefits, and longevity pay.

Step 3: Enter the percent of time each FTE spends on tasks related to the following financial services administrative categories. Indicate the percent of time spent on each area in increments of 10%. The total percent of all activities should equal 100%.

Category Definitions:

Category	Description	Typical Activities
Accounts Payable	Processing of payments to vendors or other state agencies for goods or services received.	<ul style="list-style-type: none"> • Invoice receipt, processing, and archiving • Voucher entry, approval, and audit review • AP reporting and reconciliation • AP inquiry management
Travel & Expense	Processing of reimbursements to employees for expenses incurred during travel on official state business and other miscellaneous non-payroll reimbursements.	<ul style="list-style-type: none"> • Compiling of receipts and related documentation and expense report entry • Review, approval, and audit of expense reports and related receipts • T&E inquiry management
Procurement	Activities related to the acquisition of goods and services at the best possible price and terms in accordance with the agency's business needs.	<ul style="list-style-type: none"> • Requirements definition and supplier bidding • Negotiation and supplier contract creation • Supplier (vendor) master record creation and maintenance • Contract management • Requisition and PO processing • Receipt of materials, goods, and services • Internal and external purchasing compliance management • Supplier monitoring and management
Payroll	The payment of salaries and wages in accordance with organizational policies and government regulations.	<ul style="list-style-type: none"> • Pay calculation • Entry/maintenance of deductions and garnishments • Payroll accounting and reconciliation • Payroll tax payments and processing • Payment distribution (warrant, EFT) • Payroll customer service <p style="text-align: center;"><i>Do not include other HR administration activities – see "Other" box below.</i></p>
Accounts Receivable	Activities related to processing non-tax revenue from external customers and state agencies. Excludes licensing and point of sale transactions.	<ul style="list-style-type: none"> • Entry and maintenance of receivables • Preparation and issue of invoices for subsequent billing • Cash application and processing • AR inquiry management
Other Finance	Finance administration activities that do not fall within any other Finance category.	<ul style="list-style-type: none"> • Asset management • Journal entries and reconciliation • Grants management
Management	Function strategy and organization management by individuals in leadership positions.	<ul style="list-style-type: none"> • Budget development • Employee management and hiring • Productivity and performance monitoring • Leadership and general management meetings

Category	Description	Typical Activities
Other	Activities not related to financial services administration which does not fall under any previous category.	<ul style="list-style-type: none"> • HR (<i>may include time and attendance entry and processing, benefits administration, employee data management, enterprise learning management / training administration</i>) • IT • Programmatic delivery • Any other activity performed that is not listed

b. Process Transaction Volumes from non-CORE/PeopleSoft Financials Systems

This worksheet is used to enter transaction volumes entered, processed, and paid via agency systems outside of CORE/PeopleSoft Financials.

1. **340 Fund Voucher Volume:** Enter the number of 340 fund vouchers paid via systems other than CORE/PeopleSoft Financials.
2. **Agency Special Account “ASA” Voucher Volume:** Enter the number of ASA vouchers paid via systems other than CORE/PeopleSoft Financials.
3. **Customer Invoice Volume:** Enter the number of invoices generated outside of CORE/PeopleSoft Financials for subsequent billing. Exclude tax, license, and point of sale transactions.
4. **Total Invoice Amount:** Enter the total dollar amount of invoices generated outside of CORE/PeopleSoft Financials for subsequent billing. Exclude tax, license, and point of sale transactions.
5. **Remittance Count.** Enter the number of remittances processed via systems other than CORE/PeopleSoft Financials. *Remittance means the number of actual receipts (not number of deposits). This number could differ from #3 (customer invoice volume), due to having multiple receipts for a single invoice.*
6. **Total Remittance Amount.** Enter the total dollar amount of remittances processed via systems other than CORE/PeopleSoft Financials.

c. Submittal Process

1. Email an electronic copy of 1) 18.a. FTE and Labor Costs by process worksheet, and 2) 18.b. Non CORE Transactions worksheet, to your Budget Analyst by Oct. 1, 2011.
2. Save the FTE and Labor Costs worksheet as: Agency BU_FTECOSTS ie. 090_FTECOSTS
3. Save the Non CORE Transactions worksheet as: Agency BU_transactions ie. 090_transactions
4. If you have any questions, please contact your budget analyst.

D. HOW TO RETURN YOUR FY-2013 BUDGET REQUEST

Remember to change the status of the budget request in the system from “working” to “complete” once it has been finalized.

As per SB1507, the Office of State Finance will be utilizing the electronic “Complete” status button in the Budget Request system as the point of completion. This is how we will determine agencies have completed and submitted their Budget Request in accordance with the Oct. 1 deadline. Therefore, you do not have to submit a paper copy of your Budget Request or Strategic Plan to the Office of State Finance.

There is a limited supply of dividers available to pick up at OSF on a first-come, first-serve basis.

Send one copy of the Budget Request to:

Your agency’s Cabinet Secretary

Send two copies of your Budget Request to:

House Fiscal Staff
2300 North Lincoln, Room 109
Oklahoma City, OK 73105

Send two copies of your Budget Request to:

Senate Fiscal Staff
2300 North Lincoln, Room 309
Oklahoma City, OK 73105