

OFFICE OF MANAGEMENT AND ENTERPRISE SERVICES

DIVISION OF THE BUDGET

2300 NORTH LINCOLN BOULEVARD, SUITE 122

OKLAHOMA CITY, OK 73105-4801

(405)521-2141 FAX (405)521-3902

June 1, 2013

FY-2014 Budget Work Program Instructions

State law (Title 62, Section 34.42A) says that agency Budget Work Programs (BWPs) are due “On or before the first day of June in each year, or as soon thereafter as possible...”

Once the Regular Session of the Legislature is over and appropriation bills have been enacted, the BWP needs to be submitted to OMES via the PeopleSoft (CORE) Budgeting System. Please be sure to accommodate all law changes that impact the agency for FY-2014. In the event of a Special Session, we will notify agencies of any necessary changes to the process.

Agency directors and / or finance officers are still required to provide a separate explanation of the assumptions and methodologies used in developing the FY-2014 BWP. Please be sure to read the requirements and address each of them in the material you send to us.

Noteworthy changes to Budget Work Program Requirements

- For FY-2014, agencies have the option of utilizing the automated organizational chart from the PeopleSoft HCM module. This report is based on the reports-to structure in the HCM system. If your agency has designated someone to approve time in that system and that does not reflect your agency’s hierarchy, this report may not be the appropriate solution. The organizational chart submitted with your FY-2014 BWP must align with your Form 47 and Form 47.1.
- For FY-2014, a required component of your BWP submission is the completion of the [Fee Schedule](#). Most agencies submit this information in October as a component of the Budget Request process. It is suggested that you review that information and update it for inclusion with your BWP submission. Your BWP will not be approved without a completed fee schedule.
- For FY-2014, a required component of your BWP submission is the completion of the [Federal Funding Schedule](#). Most agencies submit this information in October as a component of the Budget Request process. It is suggested that you review that information and update it for inclusion with your BWP submission. Your BWP will not be approved without a completed federal funding template.
- HB 2062 (Title 62 Section 35.5), signed into law May 29, 2013, directs that certain elements of IT expenditures be budgeted as a separate line item within agency budgets. For that reason, all agencies must budget the cost of their IT Shared Services to expenditure code 515380. This account code should only be used for the cost of IT Shared Services contracted with OMES-ISD.

Legislative Impacts on Budget Work Programs

- The Legislature did not pass limit bills for many agencies. The result is that your agency will not have program, FTE, total expenditure or lease-purchase limits. This will give your agency added flexibility to respond to budget reductions. However, for the purpose of the transfer law, your agency's original BWP will establish the "limits" which will affect any subsequent changes you make to your budget and whether changes between divisions will remain under the 40% limit established by law. This applies to the IT divisions, as well.
- Budgeting Furloughs – If your agency is budgeting furloughs in FY-2014, please contact your budget analyst.

Please Remember

- The Budget Transfer Law is still applicable in the absence of Legislative limits bills (see Budget Transfer section of these instructions).
- Position Budgeting is optional.
- Please avoid using the "Spread Evenly" function in your line-item budget. This function causes rounding error (unless the amount is evenly divisible by 4 if you budget quarterly or 12 if you budget monthly) in reporting and exporting to the General Ledger. As an alternative you can use the "Apply to All" function to apply the same amount to all periods.
- Validate Chartfields – The Core Budget Team developed this process to validate that all chartfields and budget reference are entered. In order to take advantage of it, you must submit your working version upon completion of a department – Do Not copy to the master and submit the master.
- Submit your working version upon completion of a department – Do Not copy a completed department to the Master and Submit the Master Version. This will allow the system to validate that all line items have a class fund and budget reference.
- Agencies should enter their appropriated funds as revenue in their Line-Item budgets using the 631000 (if you budget at the Roll-Up level) or 631100 (if you budget at the Detail level). This process will allow agencies to see all revenues on their online analysis.
- Data Processing plans are due by July 1st to the OMES Data Processing Division.

Work Session Schedule

Come-and-go work sessions will be conducted June 18th – June 20th, 2013. The sessions will be located in the OMES ISD Building located at 3115 N. Lincoln Blvd, Room 2023. Please be prepared to sign-in and get a visitor's pass. Below is the work session schedule. We will contact you through the Help Desk with any changes:

Days: Tuesday, June 18, 2013, Wednesday, June 19, 2013, and, Thursday, June 20, 2013

Times: 9:00 am until 3:00 pm, each day (ending promptly at 3:00)

Where: OMES-ISD Training Room 2023

If you plan to attend, please send a tentative response of which day you are planning to come. Send your response to collette.coleman@omes.ok.gov or if you have any questions call Collette at 521-3643 or 522-4082 (Robin Trail).

Please bring your budget data paperwork with you – OMES budget analysts will be there to guide you in the use of the PeopleSoft EPM Budget system and understanding of the BWP Instructions. Budget data includes (agency's department, account codes, class & dollar amounts).

Budgeting Expenditures by Program and by Quarter

Your budget should be prepared showing detailed information (at the seven-digit department level) for the programs identified by the Legislature in your annual appropriations bill and by OMES and legislative fiscal staff.

You should also submit your budget showing quarterly or monthly expenditures based on when the money will actually be paid out. In other words, if you typically only pay two months worth of rent in the first quarter, then budget only that amount in the first quarter. Apply the same logic to your various departments and expenditure account codes for each quarter (month), as well as to your revenue account estimates.

Please note that the fourth quarter budget amounts will include expenditures to be made during the fourth quarter plus expenditures normally made after the end of the fiscal year. The total FY-2014 BWP should reflect the total expenditures you plan to make for FY-2014 operations (whether the funds are spent in FY-2014 or in subsequent periods).

Budget Work Program Assumptions

To complete your BWP submission, you must explain the assumptions used to develop your budget. As a part of the BWP instructions, we've included material that will help you provide this information.

For each of the programs administered in your agency, explain caseload assumptions, inflation factors, and workload models utilized to develop your budget. The data you provide should represent how you determined the funding needs for each program. Your agency has goals and objectives that are measurable, and these should be reported. Please remember, you included goals and measures in the FY-2014 Budget Request. It is suggested that you review that information, update it and include it with your BWP submission.

Also include an explanation of the assumptions used in your revenue projections -- assumptions about federal funding, fees, fines and forfeitures, etc. Please indicate if you use historical receipts trends or more sophisticated forecasting methodologies. Revenue assumptions should specifically indicate whether revenues are increasing or decreasing from the previous fiscal year, by how much and why for each continuing fund and each program.

More information on providing these assumptions is included at the end of these instructions.

FY-2012 and FY-2013 Carryover Budgeted in FY-2014

Lapse date language for FY-2012 and FY-2013 appropriations generally allows those funds to be carried forward to the FY-2014 budget. There are several factors to keep in mind as you include these carryover funds in your FY-2014 budget.

- Most FY-2012 and FY-2013 funds can be used in FY-2014 once they are removed from the FY-2012 or FY-2013 budget. Unless specifically changed by other legislation, the purpose of the appropriation does not change. Therefore, if an FY-2013 appropriation for "Motor Vehicles" was not entirely used in FY-2013, the amount that carries over to FY-2014 must still be used for "Motor Vehicles".
- These carryover funds need to be budgeted in the FY-2014 Budget Work Program before they can be spent for FY-2014 obligations.
- A new appropriation number will be assigned to these carryover funds;
- These funds have to be removed from the FY-2013 BWP prior to being programmed in FY-2014;
- Agencies will not be able to budget carryover funds in their initial FY-2014 budget, but will be able to do a revision in FY-2014 to budget them in their FY-2014 BWP;

Program Budget Structure

FY-2014 Budget Model Surveys were sent to agency Finance officers. These surveys allowed you to request changes to your department structure, among other things, for FY-2014. If you did not turn in a survey, your FY-2014 budget model will be set up the same as your FY-2013 budget model (i.e. account and period level – detail or summary, position budget defaults for benefits and longevity and department structure).

IT department structure

Effective beginning FY-2013, agencies were requested to separately identify IT functions within their budgetary structures. This was accomplished in most instances through the use of “88” division/department coding unless an alternate structure was approved. In most cases, as directed by OMES and being the preferred approach, agencies mapped existing IT departments [with number and description] into a new division that begins with 88. For example, division 10 may have department 1000088 as “Administration data processing” – that was changed to 8800001, still “Administration data processing”. Agency budget structures should continue to separately identify divisions/departments for IT functions. HB 2062 (Title 62 Section 35.5), signed into law May 29, 2013, further directs that certain elements of IT expenditures be budgeted as a separate line item within agency budgets. For that reason, all agencies must budget the cost of their IT Shared Services to expenditure code 515380. This account code should only be used for the cost of IT Shared Services contracted with OMES-ISD.

Appropriation Line-items

Appropriations for FY-2014 included in agency appropriation bills will be effective July 1, 2013 or after. Various bills passed by the legislature to adjust or finalize agency appropriations may not have an emergency clause and may have an effective date of September 1. Appropriation adjustments can take several different forms and because of the later effective date, the amount of monthly cash allocations to your agency and the date on which we will allot these funds will be affected.

Check the effective date of the appropriations made to your agency. If the agency reconciliation bill contains an increase and / or decrease and is passed without an emergency clause, the appropriation changes made in the bill will not go into effect until September 1. For example, if an agency’s reconciliation bill passed with decreased funding from 194 General Revenue and an increase in funding from the Special Cash Fund or another fund but did not pass with an emergency clause, the agency will receive 1/12 of the amount appropriated in HB 2301, the General Appropriations Bill for July and August. The decrease in General Revenue and increase in funding from other funds will be effective for the remaining ten months of the fiscal year. Please note, no funds / accounts, whether it is an increase or decrease, will be allotted prior to the effective date of the appropriation.

On the next page is a table describing when you can budget and allot these funds and how cash allocations will be calculated for these funds. Generally, appropriations or appropriation changes that do not have an emergency clause in the enacting legislation will be effective with September allocations. In all cases, funds should not be budgeted for expenditure in periods prior to when the cash will be made available to you.

Appropriations	Can Be Budgeted	Can Be Allotted	Cash Allocations will be based on
Agency appropriation bill not subsequently Amended	Full amount – now	July 1	1/12th of Total (a)
Reconciliation Bill Actions with no emergency, amendments to agency appropriation bill to increase the amount	Full amount – now	July 1	1/12th of total agency appropriation bill amount for July & August; 1/10th of the increase in appropriation from September through June
Reconciliation Bill Actions with no emergency, amendments to agency appropriation bill to decrease the amount	Decreased amount - now	July 1	1/12th of the amount appropriated in the agency appropriation bill effective July 1, decrease will be effective July 1, decrease will be effective Sept. 1 and incorporated in allocations from Sep. through June
Appropriation changed or added in a bill with Emergency Clause and July 1 effective date	Full amount – now	Sept. 1	1/12th of total (a)

Appropriations	Can Be Budgeted	Can Be Allotted	Cash Allocations will be based on
Reconciliation Bill – appropriation from any cash fund with no emergency	Full amount – now	Sept. 1	100% of total in September allocation

(a) 100% if from a cash appropriation. Much of common education's funds are distributed 1/11th of total for August through June.

If you have a situation not described above, call your budget analyst for guidance.

Employee Salaries

As a reminder to you, Title 74 Section 840-2.17 prohibits employee pay raises not authorized by the Legislature and OMES-Human Capital Management rules. Keep in mind that all personnel actions require certification by appointing authorities that the action can be implemented for the current fiscal year and the subsequent fiscal year without the need for additional funding to increase the personal services budget. If you have any questions about pay issues, contact the Compensation Division of OMES-HCM, (405) 522-0422.

Retirement System Contributions

Oklahoma Public Employees Retirement System (OPERS), the employer contribution rate remains at 16.5% (74 OS, Section 920 (5)).

Oklahoma Uniform Retirement System for Justices and Judges (OURSJJ), the employer contribution rate increases to 14.5% (20 OS, Section 1103.1).

Oklahoma Teachers Retirement System (OTRS), the employer contribution rate will be 9.5% (70 OS, Section 17-108.1).

Oklahoma Police Pension and Retirement System (OPPRS), the employer contribution rate remains at 13% (11 OS, Section 50-109).

Oklahoma Law Enforcement Retirement System (OLERS), the employer contribution rate will continue to be 11% (47 OS, Section 2-304).

F.I.C.A. Rates

Agencies' budget models are set up to account for the blended FICA rate over the two calendar years within our fiscal year (CY-2013 = \$113,700 and CY-2014 = \$117,900) F.I.C.A. taxes should be calculated using 7.65% [6.2% FICA plus 1.45% Medicare Qualified Federal Employee (MQFE)] on the first \$113,700 of taxable wages and 1.45% MQFE on all wages above \$113,700 for CY-2013. F.I.C.A. taxes should be calculated using 7.65% [6.2% FICA plus 1.45% Medicare Qualified Federal Employee (MQFE)] on the first \$117,900 of taxable wages and 1.45% MQFE on all wages above \$117,900 for CY-2014. The CY-2014 estimate for F.I.C.A. is provided by APA.

Note: In the CORE Budget system, the amount that is shown on the Position Data Record for taxes is not the correct amount, but the amount calculated for online analysis, reporting and line-item budgeting is correct. Do not change the amount shown in the Position Data Record.

Unemployment Taxes

In calendar year 2013, the annual tax rate is 1% of the employer's maximum base of \$20,100 for a total maximum of \$201 per employee per year (1% x \$20,100 = \$201). An estimated 4.48% increase will occur in calendar year 2014, resulting in a maximum base of \$21,000 for a total maximum of \$210 per employee per year.

Health Insurance Rates

The State will continue providing each employee with a fixed monthly benefit allowance for Plan Year 2014 (January 1, 2014 through December 31, 2014). The actual *agency* cost will depend on whether employees choose to cover their dependents. The State will continue providing funds for part of the employee's dependent health costs. If the employee chooses a plan with a cost that exceeds the benefit allowance, the employee will pay the difference. If the employee chooses a plan with a cost that is less than the benefit allowance, the employee will be allowed to take the difference as taxable income or apply it to optional benefits such as dependent dental, vision coverage, supplemental life insurance, flexible spending accounts, etc.

If you have questions about insurance rates, or for details regarding the benefit allowance cost for your agency, contact Mr. Dan Melton, Finance Director, Office of Management and Enterprise Services at 405-522-1160.

HB3053 was signed into law in 2012, which froze the Benefit Allowance at the Plan Year 2012 rate. Therefore, the current employer cost for FY-2014 is based on the chart shown below:

Benefit Allowance	
Employee	640.98
Plus Child	870.89
Plus Children	1,006.19
Plus Spouse	1,312.75
Spouse & 1 Child	1,542.66
Spouse & 2 Children	1,677.96

Deferred Savings Incentive Plan

For FY-2014, the \$25 per month which the State provides as a match for employee contributions to the Oklahoma Employees Deferred Savings Incentive Plan (SoonerSave) will be paid by each agency when payrolls are prepared, as they were in FY-2013. The administrative fee paid by the State for each qualified participant is \$1.81 per month, 84 cents on a bi-weekly basis, and 91 cents on a semi-monthly basis. If you have questions contact the Oklahoma Public Employees Retirement System at (405) 858-6737.

Organizational Chart

The FY-2014 Budget Work Programs is not complete without the latest organizational chart. The chart should be in sufficient detail so that each position in the agency can be identified by referring to the chart. The chart should also display the lines of authority within the agency. If you have questions about the chart, contact your budget analyst.

For FY-2014, agencies have the option of utilizing the automated organizational chart from the PeopleSoft HCM module. This report is based on the reports-to structure in the HCM system. If your agency has designated someone to approve time in that system and that does not reflect your agency's hierarchy, this report may not be the appropriate solution. The organizational chart submitted with your FY-2014 BWP must align with your Form 47 and Form 47.1.

The Organizational Chart must include the Position Number, Job Class Number, Name of Incumbent (or Vacant), Job Title and Department ID. To assist you with this process, your HR Department can run the PeopleSoft query GO_HR_VISIO_IMPORT to extract the appropriate information from the HCM system into an Excel file. Then using Microsoft's Visio software and its Organizational Chart Wizard, you can import the Excel file and Visio will create your Org Chart. You may send the resulting Visio file to us electronically with your Budget Work Program.

If you do not have Visio software, you may request that OMES-HCM run this report and create the organizational chart for your agency. You must verify your agency's hierarchical structure and make any necessary changes through your agency's HR in PeopleSoft HCM to ensure the information adequately reflects the structure of your organization. Please send the excel file or the request for this option to your budget analyst if you select this method for your organizational chart.

Budgetary Limits / FTEs

Most agencies do not have program or FTE limits this year. If this is the case, your agency will have increased flexibility to build your budget work program. However, for the purpose of the transfer law, your agency's original BWP will establish the "limits" which will affect any subsequent changes you make to your budget and whether changes between divisions will remain under the 40% limit established by law. This applies to the IT divisions, as well. Please contact your budget analyst if you have questions.

If your agency appropriation bills for FY-2014 include legislated budgetary, program or FTE limits, these limits prescribe maximums (the language is specific and will be self-explanatory) that an agency can program or budget. The limits may apply to expenditures or to the number of full-time-equivalent (FTE) employees. The language in the limits section may be different than the standard language. Please read it. If you have questions, contact your budget analyst.

Requirements for Agencies NOT Using Position Budgeting in FY-2014

Position Budgeting is optional in FY-2014. Agencies entering their personnel budgets directly into the Line-Item budget will submit a hard copy Form 47 detailing FTE information by Department. Form 47's need to match the Line-Item amount for the 511XX0 by department. Agencies can find the Form 47 on the OMES website Budget > Budget Work Program Forms and Instructions > Form 47.

Revenue Budget

Agencies should enter their appropriated funds as revenue in their Line-Item budgets using the 631000 (if you budget at the Roll-Up level) or 631110 (if you budget at the Detail level). This process will allow agencies to see all revenues on their online analysis.

Also remember, all agencies that program expenditures from continuing funds (revolving funds, federal funds, etc.) must submit revenue account information for each agency fund through the PeopleSoft line-item budgeting process which will then be summarized in the Estimate of Income Report. Please estimate the amount of revenue by revenue account that will be deposited in each agency fund by quarter/month depending on your budget model. Remember that this data will be used to help gauge whether or not revenues are coming in as expected and help make these reports useful.

In order for this report to capture the information, the line-item with the revenue must have a class fund and budget reference. Agencies can also choose to put all revenue in one single department (for convenience) or spread it out over the appropriate departments. Just remember the Estimate of Income Report only tracks the revenue by fund and revenue code, not department.

OMES analysts will be reviewing the forecasting methodologies and may contact you about assumptions you use. Please be as specific as possible regarding these revenue estimates.

Data Processing Expenditures and the Data Processing Plan

In order to acquire the Office of Management and Enterprise Services (OMES) approval for Information Technology and Telecommunications purchases for FY-2014:

1) The Information Technology (IT) and Telecommunications (telecom) Plan for FY-2014 must be entered electronically, by July 1, 2013, via the following URL: www.ok.gov/OMES/itt_reporting. Initial passwords and instructions were provided to all agen-

cy IT Staff. You may contact the OMES Help Desk for additional assistance (helpdesk@OMES.ok.gov).

2) The plan must include the IT and Telecom Operations Budgets, as well as the individual projects planned for FY-2014. The plan is a one year operations plan focusing on specific projects and costs by predefined categories. **The amount that you enter into your IT and Telecom Plan should match the amount that you submit in your Budget Work Program for IT and Telecom Expenditures (i.e. only include expenditures in your IT/Telecom Plan that you have budget for).**

3) Individual projects identified must be detailed (software, PC's, servers, printers, mainframe, consulting services, etc.) in the agency's one year plan.

4) Please notify the OMES's Help Desk via email, when the agency plan is complete.

5) Access will be limited after July 1, 2013. Pre-approved agency staff may request authorization from the OMES help desk to make changes.

Debt Service Payments

For FY-2014, agency appropriations may have been adjusted to reflect the FY-2014 debt service obligations. Regardless of the accuracy of these adjustments, for FY-2014 you must provide for and pay your full debt service payments. For some agencies in this situation, this means you will have to absorb the full appropriation reduction in other operations. Please provide information on debt service payments paid by the agency in FY-2013, the debt service payments required in FY-2014 and the amount of appropriations increased or decreased to accommodate the change.

Below is an example of the table each agency will submit for bond projects that require a debt service payment.

Debt Service Table

Project Name	NACEA
Date of Issuance	July 1, 2002
Bond Series	2005C
Amount of Bond Issue	\$32,907,833.25
Amount to satisfy FY-2014 debt service	\$2,355,853.93
Date Bond will be repaid	July 1, 2027

Request to Allot the FY-2014 Budget Work Program

Statutes require that each spending agency's executive officer sign the budget work program and allotment requests. Included in the BWP packet is an example of a statement that each agency head will be required to sign and submit before the FY-2014 Budget Work Program will be approved and allotted.

The statement you are being asked to sign is a request for allotment of the FY-2014 Budget. The statement also verifies that the FY-2014 Budget complies with legislated budgetary limits, line-item appropriations and current statutes. The statement also verifies that the FY-2014 Budget has been submitted to provide for a full year of operation and debt service payments without the need for a supplemental appropriation.

Revisions to the FY-2014 BWP during the year will require a similar request to be submitted. A copy of the required statement is in the packet.

Request Officer

Statutes also allow each agency to designate a "request officer" who can submit revisions and requests for allotment of the budget. If the agency director desires to designate a request officer, please use this document. The request officer can then submit revisions to the budget and request allotment of the same. Agency directors may designate more than one request officer per agency.

Budget Transfers

Once the BWP has been submitted and approved, the agency must spend according to the accounts that have been established in the budget. For example, funds budgeted for the "Administration" division cannot be spent for the "Care and Custody" division. Funds appropriated for the "Motor Vehicles" division cannot be spent for the "Enforcement" division. **Please remember that program and division refer to an agency's department code at the 2-digit level. This includes the IT divisions.**

The State Transfer Law (Title 62 Section 34.52) allows for transfers between program categories (divisions) and between appropriation line-items. Pursuant to state law:

Up to 25% can be transferred with approval of the Director of Management and Enterprise Services and up to 40% with Contingency Review Board (CRB) approval.

All transfer requests must be signed by the administrative head of the agency or the designated request officer.

OMES Form 48P (Transfer Form) in portrait format only must be submitted to

(1) the Chairman of the House Appropriations and Budget Committee (Representative Scott Martin, attention to Liz Searock – elizabeth.searock@okhouse.gov) (include a copy of the revision forms and the Allotment Request Revision Letter with assumptions letter),

(2) the Chairman of the Appropriations and Budget Committee (Senator Clark Jolley). In the Senate all transfer information should be delivered to Randy Dowell of the Senate Fiscal Staff (include a copy of the revision forms and the Allotment Request Revision Letter with assumptions information), and

(3) the Office of Management and Enterprise Services to the attention of the Director of Management and Enterprise Services (include the Allotment Request Letter with assumptions information).

Once submitted, the Legislative Oversight Committee on State Budget Performance has twelve days to disapprove the request. If not disapproved, the transfer will be processed by OMES or forwarded to the CRB (percentages over 25%). Transfers take a minimum of thirteen calendar days to process based on the time given to the oversight committee for review.

The transfer process applies to:

- program expenditure limits between divisions / programs,
- line-item appropriations, or
- divisions / programs as set forth in an agencies initial budget, or as set by the Legislature in a limit bill.

Inflated Budgets

In cases of agencies with limits bills, note that agencies do not have to budget to the legislated maximums. If a particular limit is \$10,000 but the agency only needs to spend \$5,000 to accomplish the task or objective, then you should only budget \$5,000. If the agency is authorized 250 FTE employees but can only fund 220, then budget only those employees the agency can adequately fund.

Budgets that inflate estimated revenues, expenditures or FTEs beyond what can be justified or what is reasonable will not be approved even if they are within legislated limits. If such inflated items are discovered after approval, the budget may be placed on hold until it is revised.

Budget Assumptions

The statement explaining the assumptions used in developing the revenue and expenditure projections should be attached to the "Allotment Request Letter".

Revenue assumptions should address all revenues, including revenues from federal programs, collected by the agency. Specifically indicate whether revenues are increasing or decreasing from the previous fiscal year, by how much and why for each continuing fund. Explain how the agency estimated the amounts to be collected for each fund. Each major funding source should be addressed by indicating estimated changes in the rates, number of items, clients served, etc.

Expenditure assumptions should explain the net increase (or net decrease) in the agency budget from last fiscal year to the new fiscal year. Please provide a summary of changes by division and explain the changes. Agencies do not need to explain every dollar, but assumptions should adequately explain significant increases and decreases from the prior fiscal year.

Please include an adequate explanation of the following items. Be sure to include a description of actions taken by the agency to absorb budget reductions. Provide the following information by program:

When comparing numbers from FY-2013 to FY-2014, please include the full number, not just the change (for instance: “.we’re estimating an increase in caseload of 25, taking it to 75 for FY-2014; or “.our estimates are based on increasing the provider rate to \$24 per case; an increase of \$2 from FY-2013.”);

- Caseload information including projected changes in the number of clients served from last year to this year;
- Appropriate performance measures and targets;
- Rate adjustments (increases or decreases) for service providers;
- Anticipated cost increases or decreases in service contracts;
- Planned expenditures for special projects;
- Agency reorganizations;
- Personnel adjustments;
- Any generic inflationary factors used;
- A list of debt service payments budgeted (for each debt / bond issue: list the purpose of the debt issuance, then amounts by fund and subactivity for each) (See Page 8 concerning the required Debt Service Table);
- Changes in federal programs;
- Changes in fees charged or in the number of charges made; and
- Other pertinent budget assumptions.

Final Note

Remember that the BWP expenditures must be balanced to funds available, must tie to line-item appropriations, and must comply with the various budgetary employee and expenditure limitations. Agencies are still required to submit a balanced budget to the Office of Management and Enterprise Services.

If you have any questions about submitting your BWP, please contact your Budget Analyst. Also, remember your PeopleSoft End User Guide, the CORE website (CORE News > Budget Memos) and “Guidelines and Documentation” in your budget model are all good references

Attachments:

Request to Allot the FY-2014 Budget Work Program

Request to Allot a Revision to the FY-2014 Budget Work Program

OMES Forms 47 and 47.1 and OMES Form 48P Transfer Form are available on the OMES website in Excel format. Agencies not using PeopleSoft Position Budgeting must provide OMES Form 47 information via means of the OMES Form 47 mentioned above. Agencies which have exempt employees (i.e., exempt from agency FTE limits) must supply information previously included in OMES Form 47.1 via the Form 47.1 mentioned above (if you have questions on reporting exempt employees, please contact your budget analyst).

{ TO BE TYPED ON AGENCY LETTERHEAD }

{Date}

Request to Allot the FY-2014 Budget Work Program

Mr. Preston Doerflinger
Director of Management and Enterprise Services
Attention: Budget Division

Dear Mr. Doerflinger:

Please allot the FY-2014 Budget Work Program (BWP) submitted to you on {date}. The BWP complies with all legislated budgetary limitations and any line-item appropriations made to our agency. The BWP has been developed to fully fund FY-2014 operations and debt service payments based on the agency's best estimates of need at this time. The agency has not built into this budget the need for supplemental appropriations. In addition, this BWP provides for salary increases only as authorized by the Legislature and Human Capital Management Division rules (pursuant to Title 74, Section 840-2.17).

{Note: include the following paragraph only if you wish to designate a Request Officer}

As authorized by Title 62, Section 34.42, I hereby designate ___{name}___ as our agency "request officer" thereby authorizing them to submit revisions to our FY-2014 BWP and to request allotment of the same.

Executive Officer	-Signature	_____
	-Name (typed)	_____
	-Title (typed)	_____
Request Officer	-Signature	_____
	-Name (typed)	_____
	-Title (typed)	_____

Attachments: assumptions regarding the development of our FY-2014 BWP

{ TO BE TYPED ON AGENCY LETTERHEAD }

{ Date }

Request to Allot a Revision to the FY-2014 Budget Work Program

Mr. Preston Doerflinger
Director of Management and Enterprise Services
Attention: Budget Division

Dear Mr. Doerflinger:

Please allot the revision to the FY-2014 Budget Work Program (BWP) submitted to you on {date}. The BWP as revised complies with all legislated budgetary limitations and any line-item appropriations made to the agency. The BWP as revised has been developed to fully fund FY-2014 operations and debt service payments based on the agency’s best estimates of need at this time. The agency has not built into this budget the need for supplemental appropriations. In addition, this BWP as revised provides for salary increases only as authorized by the Legislature and Office of Personnel Management rules (pursuant to Title 74, Section 840-2.17).

This revision [include revision number here] is necessary because {please describe the situation that makes this revision necessary. Describe any program changes or personnel changes involved and if there is any effect on future budget requirements because of this revision, explain them and how they will be addressed.}

If necessary, please include revised information on your forecasting methodologies and assumptions in a separate attachment.

Executive Officer	-Signature	_____
or	-Name (typed)	_____
Request Officer *	-Title (typed)	_____

*** If a Request Officer has been designated by the Executive Officer**

Attachments: revised assumptions regarding the development of our FY-2014 BWP, if necessary