

State of West Virginia

Appropriation Request Instructions Fiscal Year 2020



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Dave Hardy
CABINET SECRETARY

TO: All Spending Units

FROM: Dave Hardy, Cabinet Secretary
Department of Revenue

SUBJECT: FY 2020 Appropriation Request

DATE: August 10, 2018

The Fiscal Year 2020 Appropriation Request Instructions provide direction for the preparation of the Governor's FY 2020 Executive Budget, which will be submitted to the Legislature during the Regular Legislative Session in January 2019.

While revenues have stabilized and are trending upward, we need to remain vigilant as we prepare for the 2020 budget. No budget increases should be included in your proposed 2020 base budget requests. Cabinet Secretaries/Agency Heads should be prepared to discuss strategies at their budget hearings.

We must be committed to fiscal discipline over the long term. Therefore, agencies must be diligent in controlling spending and maintaining programs that are sustainable.

Requests for improvements or supplemental appropriations for funding above current level, especially to address any deferred maintenance issues, should be submitted

The requests are due on or before September 4, 2018. Extensions cannot be granted per W.Va. Code §11B-2-3.

Each cabinet/bureau/constitutional office and other selected agencies will be contacted at a later date by my office to schedule a budget hearing.

DH:jr

Enclosures

Appropriation Request Instructions FY 2020

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Appropriation Request Submission Instructions

On the following pages, the Appropriation Request Budget Forms and Reports are explained with examples. An Appropriation Request should include all funds of the department, including the funds that became appropriated for the first time in FY 2019, or by legislation that is to be appropriated for the first time in FY 2020. Budgets will be interfaced into wvOASIS Financial from Budget Development. In order for allotments and expenditure schedules to be transferred, they must be established in Budget Development. This includes **all fund** types (General, Federal, Lottery, Special, and Nonappropriated).

As the forms are being prepared, each should indicate the department and the unit name. Care should be taken to assure that the fund numbers are the same as those assigned by wvOASIS for FY 2020. To submit the Appropriation Request, agencies must run the Business Intelligence reports listed below and email a PDF copy to State.Budget.Office@wv.gov and to the Legislative Auditor at budget@wvlegislature.gov by **September 4, 2018**.

The following reports and forms must be submitted via email to the State Budget Office and Legislative Auditor:

Business Intelligence Reports

1. Division Evaluation Summary (AR1)
2. Current Level Impact Statement (AR1X)
3. Appropriation Request by Department (AR17)
4. Federal Programs Agency Listing (AR3)
5. Improvement & Current Year Supplemental Request (AR4 and AR5)
6. Listing of Capital Projects (AR8A) (AR8B)
7. Division of Programs (AR10)

In the email subject line, use the following format: AR20, department #, department name; e.g., AR20 0220 Ethics Commission.

The following narrative information must be submitted separately via email to the State Budget Office:

8. Agency narrative
9. Alphabetical list of acronyms used anywhere in your submission

Contact Information

Websites: www.wvoasis.gov (wvOASIS information and updates)
www.budget.wv.gov (instructions, reports, and training materials)

Help Desk for Budget Development System Support: helpdesk@wvoasis.gov
304-558-6708 (local)

Emails: state.budget.office@wv.gov West Virginia State Budget Office
budget@wvlegislature.gov West Virginia Legislative Auditor's Office

Basic Assumptions

These instructions assume users are familiar with navigation, workflow, and terminology within the wvOASIS Budget Development system. Refer to the wvOASIS Budget Development Training manual for technical information about the system and processes.

Below are basic assumptions for all funds followed by guidelines that have been incorporated into the Executive Budget.

- ▶ All requests for funding above current-level shall be requested using Form AR4. Specifically, no increase in positions (FTEs) or personal services for any fund type may be requested at the current-level.
- ▶ The request must include, within the current-level, the following:
 - An additional \$60 annual increment for each eligible employee and an increase to employee benefits to cover the additional cost of increment.
 - Employee Benefits and Annual Increment are to be paid from the same appropriation that the salary of the employee is paid
 - A reserve for the PEIA transfer of 1% of annualized personal services expenditures from state funds (nonfederal) based on estimated filled full-time equivalent positions on April 1, 2020, (W.Va. Code §11B-2-15). **This must be budgeted as a current expense.**

General Revenue and Regular Lottery Funds Special Revenue and Federal Funds (including nonappropriated)

Current Level for FY 2020 will be at no more than 100% of the FY 2019 budget, less any onetime appropriations.

Cabinet Secretaries have the option of adjusting expenditures among the General Revenue Funds and Regular Lottery Funds for funds/agencies/programs as necessary as long as the cabinet/bureau total for these fund types is no more than 100% of the FY 2019 base appropriation.

Special Revenue and Federal Fund requests should be within the FY 2019 current level of spending authority. Do not increase the bottom line of any fund. Increases to the bottom line, or specifically to Personal Services or FTE, must be submitted as an Improvement Above Current-level, form AR4.

The request shall not include premium increases for PEIA (object 2203).

Employee Benefits Guidelines

(Employee Benefits are to be paid from the same account that the salary of the employee is paid.)

2200	Public Employees' Health Insurance Administrative Fee	\$50.00 annually per employee
2201	Division of Personnel Administrative Fee	\$45.00 per FTE position per quarter (filled and vacant) \$45.00 per temporary FTE position per quarter (filled)
2202	Social Security Matching	7.65% of total personal services
2203	Public Employees' Health Insurance	0% increase from FY 2019 budget amount
2204	Other Health Insurance	Projected premium for FY 2020
2205	Workers' Compensation	Current rate multiplied by total personal services divided by 100 (Contact your payroll office or Workers' Compensation provider for rate.)
2206	Unemployment Compensation	Actual evaluation of projected needs for FY 2020
2207	Employees' Retirement System	10% of total personal services for PERS 15% of total personal services for Teachers' Defined Benefit Plan (old plan) 7.5% of total personal services for Teachers' Defined Contribution Plan 6% Higher Education (TIAA/CREF)
2208	WV OPEB Contribution	0% increase from FY 2019 budget amount
2209	WV OPEB Remaining Contribution	Do not budget anything for FY 2020

NOTE: Do not budget object code 3272 (PEIA Reserve Transfer) as an employee benefit. Budget object code 3272 as a current expense.

wvOASIS Budget Development System Rollover

For FY 2020 some forms were rolled over in the system from the FY 2019 submission. The following list provides the status of each form used during the Appropriation Request process. If a form type was rolled over, search for an existing form to edit before adding a new form. If a form was rolled over and is no longer needed in FY 2020, you must delete the entire form.

- AR1 – Form was rolled over and all information retained. Must update the fields and text boxes as necessary.
- AR2 – Form was deleted and will be created New.
- AR3 – Form was zeroed out. Budget lines and description boxes were retained and only require updating. Must provide prior year actuals, current year budgeted, and estimated receipts on the Budget Lines tab.
- AR4 – Form was deleted and will be created New.
- AR5 – Form was deleted and will be created New.
- AR8 – Form was zeroed out. Budget Lines and description boxes were retained and only require updating. Must provide estimated project cost for FY 2019 – FY 2024.
- AR10 – Form was zeroed out. Budget lines and description boxes were retained and only require updating. Must provide prior year actuals, current year budgeted, and estimated program costs on the Budget Lines tab.
- AR12 – Form was zeroed out. Budget lines were retained and require updating.

Budget Development Forms

To access forms:

My Apps > Budget Development

Along top menu bar, click Budget Task > Formulate Budget Request. After clicking on desired report, on Select Budget Request page, populate the “Organization:” field with Department number followed by *. Hit enter. If there is an existing form, check the box next to the Request Code and select “Edit” to access. If there is no existing form, select “New.”

Agency Evaluation Summary (Form AR1_AGENCY_SUMMARY)

General Information – This form describes each department in terms of its major purpose, major objectives, long-range goals, the population served, the major services it provides, and any other pertinent information. Only one AR1 should be submitted for your entire department. The AR1 was rolled over from the FY 2019 submission. Only modification of the existing form is required.

Create/Edit Budget Request Tab

Contact Name, Phone & Email – Review and update the name, title, telephone number, and email address of the individual to contact for additional information regarding the department request.

Statutory Reference – On the form header, identify the Chapter(s) and Article(s) of the Code of West Virginia that address the functions of each department.

Department Description Tab

Briefly describe each agency in terms of its major purpose, major objectives, long-range goals, the population served, the major services it provides, and any other pertinent information. Review and update as necessary.

Current-Level Impact Statement Tab

This impact statement is a required tab on form AR1.

Please describe fully what impact the 100% current-level funding will have on your organization in FY 2020, including the following:

- Any legislative, federal, or court mandates that would not be complied with at this level of funding.
- Any programs that would be eliminated, reduced, or changed.
- Any reduction in force that would be necessary to meet this level of funding.
- Any other information, such as increased cost projects, decreased revenues, short and long-range goals, or other data that would be beneficial in determining a recommended level of funding for your department.

Be certain to detail all concerns in your agency's Current-Level Impact Statement and to clearly and fully explain all improvement requests on the improvement form.

Future Financial Issue Tab

Please describe fully what major issues (\$1 million minimum) should be considered and reviewed for financial impacts for FY 2021 – FY 2024, as well as any financial (positive or negative), legislative, or court issues that need to be brought to the table for discussion and possible inclusion in the Governor's "Six Year Financial Plan." Detail all information by fiscal year and provide a brief description. **Any changes or new information should be kept up to date with revisions/updates to the State Budget Office as necessary by emailing your assigned budget analyst.**

Governor's Recommendation Tab

Do not edit or put anything on this tab. SBO use only.

Document Attachments Tab

Appropriation Names and Descriptions – Please provide a list of appropriations currently budgeted by your department and a brief description (2-3 sentences) of the purpose of the appropriation.

- ▶ Make sure you spell out any acronyms.
- ▶ Your submission should be attached using the "Document Attachments" tab on form AR1.

You do not have to include descriptions of the following appropriations for purely administrative functions. However, if specific programs/projects are funded within these appropriations, then provide a brief description.

- ▶ Personal Services (00100)
- ▶ Unclassified (09900)
- ▶ BRIM Premium (91300)
- ▶ Current Expenses (13000)
- ▶ Repairs and Alterations (06400)
- ▶ Equipment (07000)
- ▶ Buildings (25800)
- ▶ Land (73000)
- ▶ Other Assets (69000)

Please proof your text entries for spelling, punctuation, and grammar. Submissions with multiple errors will be rejected.

Division Account Summary (Form AR2_AGENCY_REQ)

General Information – This form is a summary of each FY 2020 Unit of the department including all funds utilized by the unit. After the Appropriation Requests are reviewed and the recommendations are determined, these forms will be completed with recommended amounts for inclusion in the Governor’s Executive Budget. The AR2 is filled out at the detailed chart of accounts level (Budget Structure 90, level 3), including sub fund and sub object. If a department chooses not to budget at the detailed chart of accounts, then a default value of “0” can be used. Be aware that in the spring, units must be budgeted using the same breakdown on the AR13 (quarterly expenditure allotment) as was used on the AR2 in order to properly load into wvOASIS Financial.

For the FY 2020 Appropriation Request, the required appropriations to be used for each fund are listed below. We strongly encourage each department/agency to budget into each of these appropriations where an expense may be anticipated.

There are restrictions per Budget Bill language on the amount of funds a department/agency may move from appropriation to appropriation. If the appropriation does not exist, for example Buildings, that appropriation is not available without a supplemental appropriation approved by the Legislature when they are in session.

- ▶ Personal Services and Employee Benefits (00100)
- ▶ Current Expenses (13000)
- ▶ Repairs and Alterations (06400)
- ▶ Buildings (25800)
- ▶ Equipment (07000)
- ▶ Land (73000)
- ▶ Other Assets (69000)
- ▶ BRIM Premium (if applicable) (91300)
- ▶ **Unclassified (09900) – For appropriated funds, no more than 1% of the total appropriations by fund may be requested, in compliance with W.Va. Code §5-1A-4. This appropriation may not include funding for Personal Services including Annual Increment or Employee Benefits. Nonappropriated funds remain appropriation 09900.**

Each appropriation that is more specific by program such as GAAP Project, Women’s Commission, etc., must be broken down into object codes including number of FTEs.

NOTE: Budget Objects can be searched in the system.

Create/Edit Budget Request Tab

Organization – Enter your Unit code (8 digits). You can budget at the default unit (department code repeated, e.g. 0703-0703). Units budgeted on AR2 must be budgeted at the same level on AR13 (expenditure quarterly allotments) in the spring.

Budget Lines Tab

Preload Data – This column will prepopulate with the current expenditure schedule interfaced from wvOASIS Financial on July 18, 2018. If you unit level budget and have made BS90 level changes not reflected in BS92, you may have discrepancies between the preload and the state level budgets.

Request – Enter the request for the unit for all funds and appropriations, including nonappropriated funds, at the current-level. At a minimum this column should be entered by object code. You can use the default value, “0”, for sub fund and sub object if you do not want to budget at these levels.

For all objects, enter any changes from the FY 2019 Preload column. Any change that would cause Personal Services to be greater than FY 2019 for any fund type should be requested as an improvement using form AR4.

The Total request will be the Preload Data column plus the Request column.

Do not delete any lines in the form. To zero out a line, negate the preload in the request column.

The current-level request shall not include funds that you anticipate being available from reappropriation.

Comments Tab

This tab can be used to provide comments to reviewers within the department approval process (Stages 10-60).

Schedule of Federal Receipts (Form AR3_AGENCY EST)

This information is requested in order to fulfill requirements of W.Va. Code §11B-2-23 to submit a consolidated report containing a detailed itemization of all federal funds received by state spending units during the preceding and current fiscal years, as well as those scheduled or anticipated to be received during the next ensuing fiscal year. Last year’s report is available on the West Virginia State Budget Office website.

General Information – If federal funds have been or are expected to be received directly from the federal government, a Schedule of Federal Funds must be completed for each grant. Only one (1) form is required for each program, even if the program provides funds for more than one unit. If using acronyms in your submission, please define them on the List of Acronyms tab. The forms were rolled over from FY 2019. The text fields will only require updating.

Create/Edit Budget Request Tab

Contact Name, Phone & Email – Enter the name, title, telephone number, and email address of the individual to contact for additional information regarding this program.

Federal % – Enter the matching formula of this grant. If no State or local match is required, enter 100 (do not enter the % sign).

State % – Enter the matching formula of this grant. If no State match is required, enter 0 (do not enter the % sign).

Local % – Enter the matching formula of this grant. If no Local match is required, enter 0 (do not enter the % sign).

Grantor – Select the federal grantor from the “Grantor (required)” drop down list. If the federal grantor is a division or office within a federal department, select the department from the drop down list and type the division or office name in the “Grantor (optional)” field (e.g., “Grantor [optional]”: U.S. Forest Service and Grantor [required]”: U.S. Department of Agriculture).

Maintenance of Effort Required – Choose “Yes” or “No” from the drop down box. If “Yes,” provide details of effort on Maintenance of Effort Description tab (tabs will appear after the header is completed and saved).

Are State Matching Funds Required – Choose “Yes” or “No” from the drop down box. (NOTE: If “Yes” is selected, then there should be a percentage indicated in the “State %” field or a justification added in the maintenance of effort required.)

Organization – Enter your Department code (4 digits).

Federal Program – Enter the Federal Program code or use the search link to select a federal program. Federal Programs were loaded into wvOASIS based on FY 2019 submissions. If you need additional program codes created for FY 2020 due to a new federal grant being received, please contact the wvOASIS help desk.

Budget Lines Tab

Federal Program – The Federal Program code will populate from the header.

Prior Year Receipts – This column shall show by catalog number the actual federal receipts deposited directly into state federal funds for State FY 2018 (July 1, 2017 – June 30, 2018). (Should match FY 2018 Actual Revenue from Financial.)

Current Year Estimates – This column shall show by catalog number the total estimated federal receipts for State FY 2019 as reflected on the approved Expenditure Schedule. (Should match FY 2019 revenue estimates in Financial.)

Next Year Estimates – This column shall show by catalog number the estimated federal receipts for State FY 2020. (Should match Form AR12 Total Estimate.)

Justification Line Text – Put the Catalog of Federal Domestic Assistance (CFDA) number for the federal grant in this field.

Description Tab

Use this tab to briefly explain the purpose of the program and its goals. Please limit the description to approximately 50 words. The FY 2019 description will prepopulate. Review and update as required.

Maintenance of Effort Tab

Use this tab to provide details of maintenance of effort requirements.

List of Acronyms Tab

Please list any acronyms used in this form.

Request for Appropriation – Improvement Above Current-Level (Form AR4_REQ_BFY_2020)

General Information – This form is designed to accommodate all requests for funds to expand programming over and above that which will be provided at the FY 2020 current-level. All improvements or enhancements to a department's normal operation must be requested using this form. All requests should be as clear and detailed as possible to aid in making funding decisions. Requests without the basic information will not be considered.

Requests for improvements above the FY 2020 current-level must include how the anticipated benefits related to the improvement will be measured and how these benefits relate to the program's mission. If a unit believes that an increased level of funding is necessary for a program, that spending unit should first seek a corresponding reduction from within the department. To ensure that any improvement package does not cause an increase above FY 2020 current-level, you have multiple options that include, but are not limited to:

- ▶ Appropriations may be decreased or deleted (zero request).
- ▶ Programs may be decreased or deleted (zero request).
- ▶ To accomplish a reduction in the personal services appropriation, you may delete vacant positions or reduce them to the entry level associated with the title of the position. Filled positions or expenses may

be shifted to non-General Revenue sources as long as the expenses are a legitimate charge to the non-General Revenue account as provided by statutory or other proper authority (no supplanting of federal funds, etc.).

Create/Edit Budget Request Tab

Priority – Assign a priority to each request within the unit with “1” being most important. All Improvement Levels advanced to the State Budget Office must be ranked according to the priority within the Department as determined by the Director and Cabinet Secretary/Bureau Commissioner or they will not be considered.

Organization – Enter the unit code for the request (8 digits).

Budget Lines Tab

Enter the chart of account elements associated with the improvement. If the improvement is for a capital project, please enter the project code used on form AR8 in the Capital Project column; if not related to a capital project, enter “0.” All improvement requests should correspond to a narrative program on form AR10. Indicate any onetime and ongoing expenditures in their respective columns.

To request new positions, use the budget object “FTE” for the positions and budget objects 1200-2209 for associated salary and employee benefits. All increases above the current-level for personal services must be submitted on this form.

If an improvement request is for an entirely new program and a new program appropriation code is warranted, use the appropriation code “NEWAP,” and a new appropriation code will be assigned if the improvement is recommended.

Justification Tab

Expenditure Summary – Please describe the improvement, including any statutory or judicial requirements associated with the improvement. Any improvement request resulting from a court order or statutory mandate shall be explained identifying the date and reference of the court order or statute.

Anticipated Cost Savings – Please describe the anticipated cost savings this improvement will have on your agency’s budget if approved, if any.

Anticipated Benefits – Please justify in precise and explicit terms exactly why this improvement is necessary, what objective this improvement will accomplish, and the payback period, if applicable. If this improvement will become an ongoing program, explain the long-range objectives.

All improvement requests must include the anticipated benefits as they relate to the program’s mission/performance measures and the effects to the program if this improvement is not funded. Improvements above Current-Level will not be considered without this information.

If the increased spending is for an appropriated Special Revenue or Federal Fund, make sure adequate revenue is available and reflected on form AR12.

If the W.Va. Code requires a nonappropriated Special Revenue fund to be appropriated after the first year, the request for new appropriated spending authority should be requested on this form. Fill out the form to request the level of spending authority necessary so it can be included in the recommended budget bill submitted by the Governor. Provide the code citation requiring this action. A fund number for the newly appropriated fund can be obtained by contacting the wvOASIS help desk.

If this improvement is necessary for a match to receive additional federal funds, please indicate the dollar amount of additional federal funds anticipated.

If the improvement request is for information technology upgrades, review and approval by the Chief Technology Officer must be indicated and the approval form attached before it will be considered.

Summary Tab

Do not edit or put anything in this tab. It is for SBO use only.

Request for Supplemental Appropriation (Form AR5_REQ_BFY_2019)

General Information – This form is only to be used when requesting a supplemental appropriation for FY 2019 (current fiscal year).

Create/Edit Budget Request Tab

Priority – Assign a priority to each request within the unit with “1” being most important. All Supplemental Requests advanced to the State Budget Office must be ranked according to the priority within the department as determined by the Director and Cabinet Secretary/Bureau Commissioner or they will not be considered.

Organization – Enter the unit code for the request (8 digits).

Budget Lines Tab

Enter the chart of account elements associated with the supplemental. If the supplemental is for a capital project, please enter the project code used on form AR8 in the Capital Project column, if not related to a capital project enter “0”. All supplemental requests should correspond to a narrative program on form AR10. Indicate any onetime and ongoing expenditures in their respective columns.

To request new positions, use the budget object “FTE” for the positions and budget objects 1200-2209 for associated salary and employee benefits. All increases above the current-level for personal services must be submitted on this form.

If a supplemental request is for an entirely new program and a new program appropriation code is warranted, use the appropriation code “NEWAP,” and a new appropriation code will be assigned if the supplemental is recommended.

Justification Tab

Expenditure Summary – Please describe the supplemental, including any statutory or judicial requirements associated with the supplemental. Any supplemental request resulting from a court order or statutory mandate shall be explained identifying the date and reference of the court order or statute.

Anticipated Cost Savings – Please describe the anticipated cost savings this supplemental will have on your agency’s budget if approved, if any.

Anticipated Benefits – Please justify in precise and explicit terms exactly why this supplemental is necessary, what objective this supplemental will accomplish, and the payback period, if applicable. If this supplemental will become an ongoing program, explain the long-range objectives.

All supplemental requests must include the anticipated benefits as they relate to the program’s mission/performance measures and the effects to the program if this supplemental is not funded.

Supplementals above Current-Level will not be considered without this information.

If this supplemental is necessary for a match to receive additional federal funds, please indicate the dollar amount of additional federal funds anticipated.

If the supplemental request is for information technology upgrades, review and approval by the Chief Technology Officer must be indicated and the approval form attached before it will be considered.

Summary Tab

Do not edit or put anything in this tab. It is for SBO use only.

Capital Expenditure Project Instructions (Form AR8_AGENCY_REQ)

General Information – A capital expenditure project is defined as any major construction, land acquisition, or renovation that adds value to a government’s physical assets or significantly increases the useful life. A separate form must be completed for each project with a total cost of \$100,000 or more. A project may include several categories with a combined total cost of \$100,000 or more (e.g., \$90,000 construction, \$15,000 land acquisition).

In addition, a separate form must be submitted for each major equipment project of \$50,000 or more that is not included in any other project. A major equipment project is the purchase of a single item (e.g., a bulldozer) or like items (e.g., fleet of vehicles, computer equipment). Forms from FY 2019 were rolled over in the system. Review and update as required.

Create/Edit Budget Request Tab

Name – Enter the name of the project.

Priority – Assign a priority to each project within the department with “1” being most important. All projects must be ranked according to the priority within the department as determined by the Director and Cabinet Secretary/Bureau Commissioner.

Annual Interest Rate – If financed, enter the annual interest rate.

Total Project Cost – Total of all expenditures.

Name and Email – Please provide the name and email address of the person best suited to respond to questions regarding the project listed.

Phone – Please provide the phone number of the person best suited to respond to questions regarding the project listed.

Financed or leased? – Choose “Yes” or “No” from the drop down menu provided. If “Yes,” state the annual interest rate in appropriate box above.

Projected Start/End Year and Month – Indicate dates of project using calendar months and years.

Organization – Enter your Department code (4 digits).

Capital Project – Enter the Capital Project code or use the search link to select a capital project. Capital Projects were loaded into wvOASIS based on FY 2019 submissions. If you need additional project codes created for FY 2020 due to a new anticipated project, please contact the wvOASIS help desk.

Budget Lines Tab

Add a new line for each summary budget object needed to describe the anticipated expenditures for the capital project by fund.

Renovation and Repair – Restoration projects to the government’s physical assets.

New Construction – Expenditures should reflect the cost for the construction of roads, bridges, new buildings or facilities (including landscaping), or for the expansion or extension of existing facilities (include architectural fees, surveying fees, etc.).

Building/Land Acquisition – Expenditures should reflect the estimated cost of building purchase, acquiring right-of-way, and preparing the site for construction, including demolition.

Equipment – List any of the following:

- Purchase of a single item of equipment with a total cost of \$50,000 or more (e.g., a bulldozer)
- Purchase of like items of equipment with a total cost of \$50,000 or more (e.g. five [5] automobiles)
- Equipment of any value that, when combined with other categories such as Renovation and Repair, puts the total cost of the project at \$100,000 or more (e.g., \$60,000 Renovation and Repair and \$40,000 Equipment)

Cost of Financing (equipment and nonequipment) – Includes, but is not limited to, bond counsel, trustee counsel, underwriter counsel, credit enhancements, taxes, accountant fees, financial advisor fees, rating agency fees, debt service reserve, and interest. Do not include payment of principal.

Debt Service – The cost of paying principal and interest on borrowed money according to a predetermined payment schedule. Enter the actual amount of debt service payments to be made during each fiscal year.

FY 2019 – Include funds that are on the approved expenditure schedule for your agency at the time of submission of this form plus any requested supplemental appropriations. If you are requesting a supplemental appropriation (form AR5), please provide details (including the dollar amount) in the Describe funding sources section on the Justification tab.

FY 2020 – Include funding that is already provided in your FY 2020 Current-Level Request or any funds being requested in a FY 2020 improvement package (form AR4). If you are requesting an improvement to provide funding for this project, you must indicate the capital project on the AR4 Budget Lines. If an AR4 is for a capital project and does not have a corresponding AR8, it will not be considered.

FY 2021 – Enter the total amount of funding that will be required during FY 2021, regardless of whether the funds will come from current-level or improvements.

FY 2022 – Enter the total amount of funding that will be required during FY 2022, regardless of whether the funds will come from current-level or improvements.

FY 2023 – Enter the total amount of funding that will be required during FY 2023, regardless of whether the funds will come from current-level or improvements.

FY 2024 – Enter the total amount of funding that will be required during FY 2024, regardless of whether the funds will come from current-level or improvements.

Impact on Operating Budget Tab

Impact on Operating Budget – Provide for each fiscal year any impact on the operating budget. Indicate any anticipated increase or decrease in operating costs resulting from this project for the fiscal years indicated. (Increases are to be shown as positive (+) numbers; decreases are to be shown as negative (-) numbers.) There must be an estimated impact included. **If no impact is anticipated, it must be indicated by entering zeros.** Costs listed should reflect estimated expenditures and/or savings for the first full year of operation. For example, construction of a water main would not increase operating costs, but may produce some savings. Construction of a

new maintenance facility may increase operating costs for utilities and supplies. Future year costs should be addressed in the project description narrative. Current year estimates for operating costs are to be based on FY 2019 dollars, and any future costs described in the narrative should not be adjusted for inflation.

The PM Object column should use the following summary budget objects:

- **FTE_PM** – Any estimated change in positions that will be necessary due to this capital project.
- **Utilities_PM** – Any estimated change in utility expenses due to this capital project.
- **Maintenance_PM** – Any estimated change in maintenance expenses due to this capital project.
- **Other_PM** – Any estimated change in other expenses due to this capital project (describe in Justification Line text).

Justification Tab

Method of financing/leasing – Describe the terms of the finance options or lease contract.

Describe funding sources – Provide detailed information regarding the source(s) of funding for this project. Describe any special revenue funds, federal grants, requests for supplemental appropriations or improvements, or any proposed bonds, debt service, or other methods of financing options that are being considered.

Description and justification of project – Give a concise narrative explanation of the project and what is to be accomplished. The description should include the location of the improvement, its size or dimensions, and the type of construction proposed (if any). If the exact location of the project has not been determined, please indicate the proposed site(s). If the project is an equipment purchase, describe the nature of the purchase and its related benefits. Also, indicate the need for the proposed project and the reasons for selecting the proposed time period. Please cite any compliance issues (ADA, OSHA, etc.) or legal mandates that necessitate this project.

It is encouraged to identify the anticipated nonfinancial impact of significant nonroutine capital expenditures, (e.g., cleaner environment, improved response time of public safety employees, smaller class sizes in schools).

If requesting an improvement package or supplemental appropriation to fund this project, or if the proposed funding is otherwise uncertain, describe the effect on the project if a portion of the funding were not provided. For example, if 50% of the funds for a project are from your current-level request and 50% are being requested as an improvement, what will be the status of the project if the improvement is not granted? Will the other funding still be used to execute a portion of the project? Will the project be downscaled to match the available funds? Will the project be canceled completely? If so, where will the current-level funds be used?

Impact on operating budget – Describe the nature of the increases/decreases shown indicated on the Impact on Operating Budget tab. For example, why are additional personnel needed? What classifications of personnel are needed? Why will this project cause utility costs to decrease/increase? Why will this project cause maintenance costs to decrease/increase?

Cost and/or savings must be quantified on the Impact on Operating Budget tab.

Program Summary (Form AR10_AGENCY_REQ)

Complete the Program Summary form using the following criteria:

- **Program** – A group of related activities performed by one or more units for the purpose of accomplishing a function for which the government is responsible. Each program has an identifiable service or output and objectives to effectively provide the service.

- Please define a **program** at the **lowest** reasonable level that fully describes the intended program activities and functions. **The program section of the budget narrative in the Governor’s Executive Budget Documents will be populated using the program data from the AR10 form.**

This form is to be used to provide financial details about one program. List each program on a separate form. Forms from FY 2019 were rolled over in the system. Review and update as required.

Create/Edit Budget Request Tab

WV Code Chapter and Article – Enter the code citation if program is state mandated.

Improvement Priority – Enter the priority number of any improvement request (AR4) associated with this program. Must match narrative program entered on AR4 budget lines.

Federally/State mandated – Select “Yes” or “No” from the drop down to indicate whether the program is mandated by the federal and/or state government, and provide the code citation above if State-mandated.

Organization – Enter your Department code (4 digits).

Narrative Program – Enter the Narrative Program code or use the search link to select a narrative program. Narrative Programs were loaded into wvOASIS based on FY 2019 submissions. If you need additional program codes created for FY 2020, please contact wvOASIS help desk.

Budget Lines Tab

Expenditure Summary – Program Expenditures (includes total dollars for delivery and administration/support of the program, unless the administration/support is a separate program).

- ▶ Listed by major category of expenditures (Budget Objects: FTEs, Total Personal Services (includes Annual Increment), Employee Benefits, Other).
- ▶ Listed by fund, appropriation, and fiscal year.
 - Prior Year Actuals – These columns detail actual spending of **all funds** (General, Appropriated Federal, Special [including State Road], Lottery, and Other Federal and Special) by appropriation for this program.
 - Current Year Budgeted – The amount budgeted as shown on the approved expenditure schedule at the time of preparation of this request for this program. Include reappropriated funds by budget objects and use the “Less Reappropriated” budget object to specify the amount of prior year funds available (enter as a negative number). Do not include supplemental requests.
 - Current-Level Request – The amount requested for this program. Do not include anticipated reappropriated funds or improvement requests.

All programs should add up by fund and appropriation to match the AR2 for Actuals, Budgeted, and Current-Level Request.

Narrative Program Description Tab

Narrative Program Description – Provide a brief description of the program (1-2 sentences). This will be the program description that appears in the budget narrative and should be free of misspellings and grammatical errors. Last year’s descriptions will prepopulate in the field. Review and update as required.

Revenue Funds Estimate (Form AR12_AGENCY_EST)

General Information – This form is a summary of the anticipated quarterly revenue, by revenue source, for each fund and unit that collects revenue (federal, special, and lottery). Revenue is budgeted by individual source. All anticipated sources should be budgeted for processing in wvOASIS Financial.

Create/Edit Budget Request Tab

Organization – Enter your Unit code (8 digits).

Budget Lines Tab

Provide the revenue estimate for each fund and source anticipated for the unit, broken into quarters.

The revenue estimates for each federal fund should match the total reported on the AR3.

Business Intelligence Reports

To access forms:

My Apps > Budget Intelligence > Business Intelligence Production. Wait. The system takes a minute to load.

Document list > Public Folders > WVOasis > Advantage Budgeting > Appropriation Requests

AR1 = WV-AB-AR1 -- Appropriation Request Division Evaluation Summary

AR17 = WV-AB-AR-017 – Appropriation Request by Department

AR3 = WV-AB-AR3 – Federal Programs Agency Listing

AR4 and AR5 = WV-AB-AR4 – Supplement Request – WV-AB-AR5 – Supplemental Request

1. Refresh
2. Select and enter Organization Code
3. Select Budget Layout
 - a. For Improvement Request, select AR4_REQ_BFY_2020
 - b. For Current Year Supplemental Request, select AR5_REQ_BFY_2019

AR6 = WV-AB-AR6 – Summary of Other Non-Appropriated Accounts

AR8A = WV-AB-AR8A – Listing of Capital Projects

AR8B = WV-AB-AR8B – Projected Major Capital Outlay

AR10 = WV-AB-AR10 – Division of Programs

Business Intelligence is the reporting tool used in wvOASIS Budget Development. The following list of reports has been developed for use during the Appropriation Request process. Reports can be run for a single organization or multiple organizations depending on the user's security profile. Some reports also have options for organization level and can be run at the unit (5) or department (4) level.

NOTE: Access Business Intelligence Reports through the Business Intelligence Portal on your myAPPs homepage. The link within Budget Development is no longer in use.

Division Evaluation Summary (Report WV-AB-AR1)

General Information – The Appropriation Request Division Evaluation Summary report mainly depicts the summarized evaluation for the AR1 form. The information in this report can be viewed at the department level. This report displays information related to the values of the various budget request text fields on form AR1. The report has a single optional prompt for the department code. The report is grouped by the cabinet and the department code. The recommendation box will be filled in later by the State Budget Office.

Prompts – The report prompts for the department code (4 digits) and can be run for multiple departments if the user has access.

Current Level Impact Statement (Report WV-AB-AR1X)

General Information – The Current Level Impact Statement pulls information from the AR1 form Current Level Impact Statement and Future Financial Issues tabs. The information is entered at the department level.

Prompts – The report prompts for the department code (4 digit) or cabinet code (6 digits) and can be run for multiple departments if the user has access.

Appropriation Request Detail (Report WV-AB-AR16)

General Information – The Appropriation Request Detail provides a detailed overview (Budget Structure 90, level 3) of the requested amounts for the Appropriation Request. The report provides the current year budgeted and requested amounts. The report is grouped by cabinet, department, unit, fund, and appropriation.

Prompts – The report has optional prompts for the department, unit, fund, sub fund, and appropriation.

Appropriation Request Summary by Department (Report WV-AB-AR17)

General Information – The Appropriation Request Summary by Department provides a summarized view (Budget Structure 92, level 2) of the requested amounts for the Appropriation Request. The report provides the current year budgeted and requested amounts. The report is grouped by cabinet, department, unit, fund, and appropriation.

Prompts – The report has optional prompts for the department, unit, fund, sub fund, and appropriation.

Federal Program Agency Listing (Report WV-AB-AR3)

General Information – The Federal Program Agency Listing report mainly depicts the summarized schedule of the federal receipts for prior fiscal year (actual), current fiscal year (estimated) and upcoming fiscal year (estimated). This report displays the information from the AR3 form. The report is grouped by the cabinet, department, and federal program. The report has a single optional prompt on the department code. The summarized receipt amounts are displayed by federal program.

Prompts – The report has a single prompt on the department code (4 digits). The report can be run for multiple departments if the user has access.

Improvement & Current Year Supplemental Request (Report WV-AB-AR4/WV-AB-AR5)

General Information – The Improvement/Supplemental Request report shows the On Going and One Time requested amount for the Improvement or Supplemental Request depending on the selected budget form. The report is grouped by organization (cabinet, department, unit) and is sorted by the priority within a department.

Prompts – The report prompts for the organization level where the user can select the organization external level based on what level the report has to be executed (cabinet, department, unit). If running at level 4, department, the organization code is 4 digits. If running at level 5, unit level, the organization code is 8 digits. Select the Budget Layout Code the report should run, AR4 or AR5 form, for the appropriate BFY.

Summary of Receipts and Disbursements (Report WV-AB-AR7)

General Information – There is no longer a form AR7 for data input. The information will be captured by a Business Intelligence report using data for the non-General revenue funds included on the AR2 and AR12 forms. Report AR7 will be used to consolidate receipts and disbursements for all non-General revenue accounts over a three-year period.

Beginning cash balance, prior and current year receipts, and prior and current year disbursements will be preloaded into wvOASIS from actuals and the approved expenditure schedules.

- Requested Receipts for FY 2020 will match estimated receipts for each fund as entered on form AR12.
- Requested Disbursements for FY 2020 will be as reflected on your Appropriation Request at the Current-Level, form AR2.
- Estimated Cash and Investment Balance at the close of FY 2020 will be calculated based on prior figures. **(This number cannot be negative.)**

Prompts – The report prompts for the department code (4 digits) or cabinet code and can be run for multiple departments if the user has access.

Listing of Capital Projects (Report WV-AB-AR8A)

General Information – The Listing of Capital Projects report displays the details of the capital projects for FY 2019 and FY 2020. The report displays the details pertaining to the project schedule, the overall costs, priority, and the budgeted and total of recommended amount for each project. The report is grouped by the cabinet, department, and capital project.

Prompts – The report prompts for the department code (4 digits) and can be run for multiple departments if the user has access.

Listing of Capital Projects (Report WV-AB-AR8B)

General Information – The Listing of Capital Projects report displays the details of the capital projects for FY 2021-2024. The report displays the details pertaining to the annual costs and funding source for each project. The report is grouped by the cabinet, department, and capital project.

Prompts – The report prompts for the department code (4 digits) and can be run for multiple departments if the user has access.

Division of Programs (Report WV-AB-AR10)

General Information – The Division of Programs report displays the details of the various narrative programs. The report displays the details pertaining to the expenditure summary against each of the fund classes for actual, budgeted, and requested fiscal years. The report depicts the overall program costs and also provides the percentage breakdown of the revenue sources from various fund classes. There are two tabs to the report, one that groups using expenditures categories and one that groups by appropriation. The report is grouped by the cabinet code, department code, and narrative program.

Prompts – The report prompts for the department code (4 digits) and can be run for multiple departments if the user has access.

Comparison of AR3 and AR12 (Report WV-AB-AR3_AR12)

General Information – The Comparison of AR3 and AR12 reconciles the actual, budgeted, and estimated receipts from the AR3 Federal Program form and the AR12 Revenue Estimate form by fund. The Difference column should be “0” for actual, budget, and estimated receipts. Any differences must be corrected prior to submission to the State Budget Office.

Prompts – The report prompts for the department code (4 digits) and can be run for multiple departments if the user has access.

Comparison of AR2 and AR10 (Report WV-AB-AR2_AR10)

General Information – The Comparison of AR2 and AR10 reconciles the actual, budgeted, and estimated disbursements and FTEs from the AR10 Narrative Program form and the AR2 Agency Request form by fund class. The Difference column should be “0” for actual, budget, and estimated disbursements and FTEs. Any differences must be corrected prior to submission to the State Budget Office.

Prompts – The report prompts for the department code (4 digits) and can be run for multiple departments if the user has access.

Narrative Instructions

Purpose

The purpose of the budget narratives is to provide brief but accurate descriptions of state government agencies, showing each agency's mission and demonstrating (through operations, goals, objectives, and performance measures) how that mission is to be accomplished and how well it is being accomplished.

Organization of Narratives

The narratives organize state agencies into these levels:

- The highest level is the *Constitutional Officer* and the *Departments/Bureaus* (cabinet level in wvOASIS) as established by state law.
- The next level down is *Division* (also referred to in this narrative section as an agency or organization).
- Although the lowest level is a *Program*, that information will not be submitted as part of the normal budget narrative. (See the listing for **Programs** in the last paragraph of the "Narrative Instructions" section.)

Please review the "Checklist of Requested Information" (next page) to determine the information required for each agency.

Address of Main Web Page*

If you provided one last year, then your agency's link to the website home URL (address) is embedded within the narrative provided by the State Budget Office. If that URL link is still correct, no changes are necessary. If you need to change or add the URL, then put the new URL at the beginning of the narrative, and it will be changed.

Preparation

Agencies have been sent a PDF version of the narrative. The tabled performance measure data and some of the text measures have been updated (and shifted) for this year.

- **Always begin with the narrative file as emailed to your agency.** It contains the final version of the changes made last year. If your agency is unable to read the file, either email State.Budget.Office@wv.gov or call 304-558-1023 to request another.
- Write on the PDF the changes you would normally make to your narrative. Edit your mission, operations, goals, objectives, and performance measures as needed, filling in any appropriate blanks. (The FY 2019 column in performance measures can be edited also.) Strike through any information that you do not wish to appear in the FY 2020 narrative, and add any new text.
- Changes to an organizational chart (if applicable) should be written directly on the printed copy.

Narrative Formatting Guidelines*

- **Each acronym in the narrative must be spelled out in the text (the first time it is used) and included in a separate alphabetical list submitted with the narrative.**
- If a multicolumn performance measure uses statistics with decimal points, use the same number of decimal places across that row.

Submitting the Narrative*

Initial, scan, and email the PDF file of your budget narrative, acronym list, and org chart (if applicable) to State.Budget.Office@wv.gov on or before September 4, 2018. The narratives will be formatted, edited, and returned to the agencies for proofing before the *FY 2020 Executive Budget* is produced.

If you do not have scanning capability, you may fax it to 304-558-1588 or send a hard copy. Also, if you have questions regarding the narrative, please send an email to State.Budget.Office@wv.gov or call 304-558-1023.

Checklist of Requested Information

CONSTITUTIONAL OFFICE, DEPARTMENT, and BUREAU (cabinet level in wvOASIS) narratives (including Higher Education and the Public Service Commission) shall include the following:

With Divisions

- Alphabetical Acronym List
- Website Home URL
- Organizational Chart
- Mission Statement
- Goals/Objectives

Without Separate Divisions

- Alphabetical Acronym List
- Website Home URL
- Organizational Chart
- Mission Statement
- Operations
- Goals/Objectives/Performance Measures

DIVISION narratives* shall include the following:

- Alphabetical Acronym List
- Website Home URL (if applicable)
- Mission Statement
- Operations
- Goals/Objectives/Performance Measures

The State Budget Office will extract appropriate Program information and financial data from wvOASIS to add to the narratives.

Narrative Instructions for Constitutional Offices/Departments/Bureaus

The *Executive Budget ORGANIZATIONAL CHARTS* are programmatic charts, not staff charts. They range from the simple to the complex and may delineate relationships between agencies and/or other groups such as commissions or boards. Changes should be made directly to a printed copy, then emailed, faxed, or mailed to the State Budget Office.

MISSION STATEMENT

The mission statement should explain why your entity exists – its purpose – and may state what it foresees for the future. It should respond to the following questions:

- What unique product or service do you provide?
- Who is your intended primary client or target group?
- Why is your product or service of benefit?

Example of a Mission Statement:

The State Auditor's Office reviews, processes, and reports the results of the payment of liabilities and collection of revenues of state agencies made on behalf of the citizens of West Virginia.

OPERATIONS (include only if there are no separate divisions)

(For explanation and examples, see *Operations* under “Narrative Instructions for Divisions.”)

GOALS/OBJECTIVES

For departments and bureaus (cabinet level in wvOASIS), the goals and objectives should relate back to those of the Governor’s Office.

- **Goals** are established by the entity. They are general, issue-oriented statements that declare what a constitutional office/department/bureau intends to accomplish to fulfill its mission.
- **Objectives** for a constitutional office/department/bureau are statements of specific activities related to achieving the goals.

When there are separate divisions for constitutional offices/departments/bureaus, the highest level entity’s objectives tend to be more general, not needing to be so quantifiable or measurable or have time frames. In those cases, the divisions have the objectives with the required specifics of being measurable and having time frames.

When there are no separate divisions for a constitutional office/department/bureau, then that agency must have measurable objectives with time frames. (For detailed explanation and examples, see *GOALS/OBJECTIVES/PERFORMANCE MEASURES* under “Narrative Instructions for Divisions.”)

Example of a departmental Goal with nonspecific Objectives:

Help maintain and administer appropriate programs in the juvenile justice, corrections, and jail systems while preserving public safety.

- *Operate a corrections and jail system at the lowest possible risk to the public in the most cost-effective manner.*
- *Determine timely and conditional integration of adult offenders into society.*

PERFORMANCE MEASURES (if there are no separate divisions)

(For explanation and examples, see *GOALS/OBJECTIVES/PERFORMANCE MEASURES* under “Narrative Instructions for Divisions.”)

Narrative Instructions for Divisions

MISSION STATEMENT

The mission statement should explain why your division exists and what it foresees for the future. It should respond to the following questions:

- What unique product or service do you provide?
- Who is your intended primary client or target group?
- Why is your product or service of benefit?

Example of a Mission Statement:

The State Auditor's Office reviews, processes, and reports the results of the payment of liabilities and collection of revenues of state agencies made on behalf of the citizens of West Virginia.

OPERATIONS

The Operations section details the activities and/or functions of the division that are relatively unique to the division. (Do not list items such as payroll, purchasing, inventory, administrative support, personnel issues, prepare reports, etc., since most divisions do these things). (Note that each operation is written in the present tense.)

Example of Operations:

Museums

- *Provides quality long-term medical care for up to 120 veterans requiring assistance*
- *Coordinates a variety of activities for residents.*
- *Ensures that medical, social, and emotional needs of residents are met.*

GOALS/OBJECTIVES/PERFORMANCE MEASURES

GOALS are established by the entity. They are general, issue-oriented statements that declare what a division intends to accomplish to fulfill its mission.

OBJECTIVES are detailed, quantifiable, time-specific statements of activities related to achieving the goals. They are targets for specific division or program actions.

Consider presenting a variety of short-term, medium-term, and long-term objectives.

Agencies usually have more objectives than are measured. The overall selection of goals and objectives should accurately reflect the activities of the division.

Example of Goal with Objectives:

The Unemployment Compensation program will provide unemployment benefits to eligible workers who become unemployed through no fault of their own and meet certain other eligibility requirements.

- *Meet and/or exceed 22 federally-established performance measures for Unemployment Compensation for Federal Performance Year 2020.*
- *Continue to maintain a proper benefit payment rate that is higher than the national average.*

PERFORMANCE MEASURES are a tool used by all levels of management, as well as the public, to determine whether a program is accomplishing its mission efficiently and effectively.

Performance measures should be efficiency or effectiveness type (workload measures are the third type).

- EFFICIENCY◇ -- Reflects the relationship between work performed and the resources required to perform them
- EFFECTIVENESS† – Depicts the degree to which performance objectives are achieved or reflects the quality of performance

Examples of Efficiency or Effectiveness Measures:				
Fiscal Year	Jobs retained or created each year†	Grant payments processed within three days of receipt†	Facilities inspected for compliance	Inspections conducted per man hour◇
Actual 2016	#	%	%	#
Actual 2017	#	%	%	#
Estimated 2018	#	%	%	#
Actual 2018	#	%	%	#
Estimated 2019	#	%	%	#
Estimated 2020	#	%	%	#

Performance measures should NOT be workload measures.

WORKLOAD measures indicate the amount of work performed or services received.

- They describe the necessary work done daily to deliver the program.
- They reflect more of the quantity of work performed rather than the extent of achievement of the program’s objectives.
- They are not likely to be viewed by the public as a benefit.

Many examples of workload measures include simply counting things (e.g., registrations, licenses, phone calls, letters sent, complaints processed, hearings held, vehicles weighed, tests conducted, persons trained).

As an example, if a performance measure lists only how many people were trained, it’s a workload measure because there is no correlation to anything meaningful (it does not inform the reader whether or not more people should have been trained or how successful the effort was).

However, if a division’s objectives include specific training for a specific quantity of people during a specific time period, then measuring the percentage of those trained would show some measure of effectiveness (rather than workload). (Such an objective should be directly related to the division’s mission.) An even better measure would be 1) if the training resulted in fewer errors being made or 2) if the same amount of work was being done in less time.

Examples of Workload Measures (try to improve these workload measures to efficiency or effectiveness type):					
Fiscal Year	Safety inspections conducted	Press releases issued	Training courses held	Employment interviews held	Loan applications processed
Actual 2016	#	#	#	#	#
Actual 2017	#	#	#	#	#
Estimated 2018	#	#	#	#	#
Actual 2018	#	#	#	#	#
Estimated 2019	#	#	#	#	#
Estimated 2020	#	#	#	#	#

There are four steps to meaningful measures:

Step 1: Define the mission.

Step 2: Determine the goals and/or specific objectives in order to achieve the mission.

Step 3: Identify performance results of the specific objectives. (Performance results can be classified into three types; effectiveness, efficiency, and workload.)

Step 4: Develop performance measures.

- Performance measures should be directly linked to a division’s objectives.
- Choose measures that can be used for planning, to quantify the performance of the division, as well as to monitor and evaluate the degree of success in achieving results developed in Step 3.
- Performance measures should be based on current-level funding.
- Performance measures should be reported in state fiscal years. (Sometimes there are solid reasons why a measure should be in calendar year, federal fiscal year, or program year.)

Most divisions should have three to five good performance measures. Large divisions or those with numerous programs may need more).

Although divisions are not obligated to use the same performance measures as the previous year, since goals and objectives (and performance measures) can change and improve, divisions should consider including long-term objectives.

The focus for the performance measures is to show:

- The trend of your division’s actual performance for the three most recent fiscal years (FY 2016 through FY 2018)
- Estimated FY 2018 shows your division’s performance identical to what was in last year’s final narrative for the FY 2018 estimate (if the measure is the same)
- The performance level objectives the division is trying to achieve in FY 2019 and FY 2020 (based on current-level funding).

FY 2019 Estimates are NOT required to match what was in last year’s narrative. They are targets and are subject to change.

The placement of a performance measure is immediately after its corresponding objective. (The section is titled “Goals/Objectives/Performance Measures.”)

Examples of Performance Measures (with the corresponding Goals/Objectives and unmeasured Objectives):
(statistics are only for the purpose of demonstration.)

Begin collection processes and legal sanctions on employers appearing on the workers’ compensation default list within five days of notification of default status.

Fiscal Year	Employers placed into collection status within five days
Actual 2016	99.3%
Actual 2017	99.6%
Estimated 2018	100.0%
Actual 2018	99.5%
Estimated 2019	100.0%
Estimated 2020	100.0%

Administer the AmeriCorps National Service programs in a way that provides the most value to the citizens and communities of West Virginia.

Ensure that each year at least 90% of AmeriCorps members complete their service and earn an education award to finance postsecondary education or to repay student loans.

Fiscal Year	Members receiving an education award	Number of members receiving education award
Actual 2016	94%	661
Actual 2017	92%	654
Estimated 2018	92%	732
Actual 2018	92%	701
Estimated 2019	92%	699
Estimated 2020	92%	742

Increase awareness throughout West Virginia on the importance of breastfeeding.

Increase to 24% by the end of FY 2019 the breastfeeding duration of at least six months of mothers and infants participating in the Women, Infants, and Children (WIC) program.

Calendar Year	WIC participant breastfeeding durations of at least six months
Actual 2016	22.5%
Actual 2017	23.2%
Estimated 2018	23.1%
Actual 2018	23.6%
Estimated 2019	24.0%
Estimated 2020	24.1%

Meet or exceed the federal Social Security Administration's performance objectives for Disability Determination Services.

Meet or exceed the Social Security Administration's performance accuracy threshold standard of 90.6%.

Federal Fiscal Year	Claims accuracy
Actual 2016	95.6%
Actual 2017	90.6%
Estimated 2018	96.7%
Actual 2018	90.6%
Estimated 2019	90.6%
Estimated 2020	90.6%

PROGRAMS – Programs are no longer part of the submitted narrative. All program information should be entered in wvOASIS as part of the Appropriation Request on the AR10 form. The State Budget Office will extract the program information from wvOASIS and incorporate it into the final narrative.

Glossary

This section identifies and defines certain key concepts and terms commonly used in the West Virginia Appropriation Request Process:

Agency: See the definition of “Division.”

American Recovery and Reinvestment Act of 2009 (ARRA): Federal funding bill passed February 2009 as an economic stimulus package. The money set aside by this program will go towards projects such as improving education, building roads, public transportation, criminal justice, health care, and many other areas.

Annual Increment: Funds appropriated for eligible employees and paid at the rate of \$60 per full year of service with a minimum of three years of service as of July 1.

Appropriated Federal Funds: Those Federal Funds listed in the Budget Act as Federal Funds in accordance with W.Va. Code §4-11. Appropriated Federal Funds are appropriated in Title II, Section 6, of the Budget Act.

Appropriated Special Revenue Funds: Shall mean specific revenue sources which by Legislative enactments are not required to be accounted for as General Revenue. Appropriated Special Revenue Funds are appropriated in Title II, Section 3, of the Budget Act.

Appropriation: The individual item of appropriation as listed in the Budget Act, such as Personal Services and Employee Benefits (00100), and Capital Outlay (51100) or, if nonappropriated, Unclassified (09900). FIMS activities were maintained + “00”.

Base Budget: The amount required for ongoing expenditures for current programs (does not contain items of a onetime nature).

Budget Act: An act making appropriations of public money out of the Treasury in accordance with Article VI, Section 51, of the Constitution, required to operate state government for each fiscal year (also known as Budget Bill).

Budget Object: A wvOASIS Chart of Account term referring to both expenditure object codes and revenue sources.

Bureau: The bureaus for the executive branch of State government which are established by Chapter 5F of the West Virginia Code (e.g., Bureau of Senior Services).

Cabinet: A level in the wvOASIS Chart of Accounts, formerly known as a “department” (in WVFIMS) (e.g., Department of Administration, Supreme Court of Appeals, Secretary of State).

Capital Expenditure: Any major construction, acquisition, or renovation activity that adds value to a government’s physical assets or significantly increases the useful life.

Cost of Financing: Includes but is not limited to bond counsel, trustee counsel, underwriter counsel, credit enhancements, taxes, accountant fees, financial advisor fees, rating agency fees, debt service reserve, and interest. Does not include payment of principal.

Current Level: The Current Level for FY 2020 is defined as the same funding level as FY 2019, less onetime or surplus appropriations.

Debt Service: The cost of paying principal and interest on borrowed money according to a predetermined payment schedule.

Department: 1) The departments for the executive branch of State government that are established by Chapter 5F of the West Virginia Code (e.g., Department of Administration, Department of Commerce). 2) In wvOASIS Chart of Accounts, the state level of an organization/agency/division, formerly an “organization” in WVFIMS (e.g., Division of Finance, West Virginia Development Office).

Division: Each primary entity that is appropriated in the West Virginia Budget Act is recognized as a division. May also be referred to as an agency.

Excess Lottery: Those appropriations in Title II, Section 5, of the Budget Act. These funds shall be shown under the column heading “Special.”

Federal Block Grants: Those Federal Funds listed in the Budget Act for designated accounts, appropriated from Federal Block Grants in accordance with W.Va. Code §4-11. Appropriated Federal Block Grants are appropriated in Title II, Section 7, of the Budget Act.

Federal Catalog Number: This refers to the “Program Number” listed in the U.S. Government’s *Catalog of Federal Domestic Assistance* for the federal program from which funding is being received.

Federal Economic Stimulus: See American Recovery and Reinvestment Act of 2009.

Federal Funds: Federal funds consist of any financial assistance made to any state Department/Bureau/Division by the United States government, whether a loan, grant, subsidy, augmentation, reimbursement, or any other form of such assistance. For budget purposes, only the direct recipient of federal funds will include them as “Federal.” Agencies that receive funds from other state agencies that were originally federal will report them as “Special” or “Other” funds.

Federal Match: Federal funds received on a formula basis as a supplement to state funds that are being expended. For example, in an 80/20 federal match program, if the state expends \$20,000 of its own funds on a project, it will receive a \$80,000 match from the federal government to further fund the project.

Fiscal Year (FY): July 1 – June 30.

Full-time Equivalent Position (FTE): Full-time equivalent refers to the percentage of an employee’s salary from a particular account to their total salary. Example: A person paid equally from two accounts would be .50 FTE on each account. For a part-time employee, FTE refers to the percentage of time worked compared to a full-time employee in this position. Example: A person working 18 hours a week would have an FTE of .45 (40 hours = 1.00 FTE, 18 divided by 40 = .45).

General Revenue Fund (Funds 0101-0999): The general operating fund of the state and includes all money received or collected by the state except as provided in W.Va. Code §12-2-2 or as otherwise provided. General Revenue Funds are appropriated in Title II, Section 1, of the Budget Act.

Goals: Goals are established by the agency. They are issue-oriented statements that declare what an agency intends to do to accomplish its mission.

Improvement Above Current Level: To request funds to enhance the level of services provided by an agency above that provided by the FY 2020 Current Level. Funds for new programs and increases to personal services and positions (FTEs) shall be requested through Improvement Levels. All Improvement Levels shall be ranked according to the priorities of the department.

Land Acquisition: Includes the cost of acquiring right-of-way and preparing the site of construction, including demolition.

Lottery Net Profits: Those appropriations in Title II, Section 4, of the Budget Act.

Maintenance of Effort: A requirement stating that a grantee (the State) must maintain a specified level of financial effort in a specific area in order to receive federal funds, and that the federal funds may be used only to supplement, not supplant, the level of grantee funds.

Mission Statement: The mission statement is developed in accordance with strategic planning principles. It gives the reason for the agency's existence. The mission statement should explain what is unique about the product/service, who is the intended primary client or target group, and why is the product/service of benefit.

Narratives: The portions of the *Executive* Budget that provide a brief description of all state government agencies, organizing them into three levels; constitutional office, department, or bureau; agency or division; and program. Narratives include missions, operations, goals/objectives, and performance measures.

New Construction: Includes costs for construction of roads, bridges, new buildings or facilities (including landscaping), or for the expansion or extension of existing facilities.

Object Code: An expenditure classification (See Budget Object).

Objectives: Detailed, quantifiable, time-specific statements of activities related to achieving goals. Objectives are targets for specific agency or program actions.

Onetime Appropriation: Funds appropriated for a specific purpose not to be funded on a continuing basis.

Operations: Details the activities and/or functions of the agency. May also include the subdivision or units within an agency and the respective activities.

Organization: See the definitions of "Division," "Department," and "Unit."

Other Federal Funds: Those Federal Funds not specifically listed in the Budget Act, but appropriated by Title II, Section 12, of the Budget Act.

Other Postemployment Benefits (OPEB): Fringe benefits provided to retired and former employees other than pension benefits.

Other Special Revenue Accounts: Those funds made available to the spending agency through collections for specific accounts through fees, assessments, etc. These other funds are not specifically listed in the Budget Act, but are appropriated by Title II, Section 12, of the Budget Act.

Performance Measures: Performance measures are a tool used by all levels of management, as well as the public, to determine whether a program is accomplishing its mission efficiently and effectively.

Program: A group of related activities performed by one or more organizational units for the purpose of accomplishing a function for which the government is responsible. A unit can be an agency, a section, or a workgroup. Each program has an identifiable service or output and objectives to effectively provide the service.

Reappropriated Funds: Those funds remaining at the end of the fiscal year which, through specific language in the Budget Act, are authorized to be available for expenditure in the next fiscal year.

Renovation and Repair: Restoration projects to the government's physical assets.

Spending Unit: The department, bureau, division, office, board, commission, agency, or institution to which an appropriation is made.

State Funds: Nonfederal dollars.

Surplus Appropriation: An additional appropriation made by the governing body, from excess funds from the prior year after the next budget year has started.

Unit: A wvOASIS Chart of Account element representing the lowest level organization accounting detail.

ACRONYMS

ADA	Americans with Disabilities Act of 1990
AR	Appropriation Request
ARRA	American Recovery and Reinvestment Act of 2009
BFY	Budget Fiscal Year
BRIM	Board of Risk and Insurance Management
CFDA	Catalog of Federal Domestic Assistance
EST	Estimate
FTE	Full-time Equivalent
FY	Fiscal Year (State Fiscal Year)
GAAP	Generally Accepted Accounting Principals
NEWAP	New Appropriation Code
OASIS	(wvOASIS) – Our Advanced Solution with Integrated Systems
OPEB	Other Postemployment Benefits
OSHA	Occupational Safety and Health Administration (federal)
PDF	Portable Document Format
PEIA	Public Employees Insurance Agency
PERS	Public Employees Retirement System
PM	Performance Measure
REQ	Request
SBO	State Budget Office
TIAA/CREF	Teachers Insurance and Annuity Association – College Retirement Equities Fund
URL	Universal Resource Locator (Internet address)
WIC	Women, Infants, and Children
WV	West Virginia
WVFIMS	West Virginia Financial Information Management System
wvOASIS	Our Advanced Solution with Integrated Systems