

# State of West Virginia

## Expenditure Schedule Instructions Fiscal Year 2021



### **Department of Revenue — State Budget Office**

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## DEPARTMENT OF REVENUE

STATE BUDGET OFFICE  
BUILDING 1, ROOM W310  
1900 KANAWHA BOULEVARD, EAST  
CHARLESTON, WEST VIRGINIA 25305

**Dave Hardy**  
CABINET SECRETARY

TO: All Spending Units

FROM: Dave Hardy, Cabinet Secretary  
Department of Revenue

SUBJECT: FY 2021 Expenditure Schedule

DATE: April 4, 2020

Enclosed are the Expenditure Schedule instructions to be used in filing your FY 2021 Expenditure Schedules. The FY 2021 Expenditures must be completed in the wvOASIS Budget Development system. The deadline for submission to the State Budget Office is close of business on May 4, 2020.

Agencies should use the Enrolled Committee Substitute for SB 150, the Budget Bill, passed by the Legislature on March 8, 2020.

The FY 2021 approved Expenditure Schedule will interface into wvOASIS Financial where they can be modified (if necessary) throughout the fiscal year. Instructions on modification in wvOASIS Financial are published separately.

Please refer any questions to the State Budget Office at (304) 558-0040.

# Expenditure Schedule Instructions FY 2021

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# GENERAL INSTRUCTIONS

## Expenditure Schedule Submission Instructions

On the following pages, the Expenditure Schedule Forms and Reports are explained. An Expenditure Schedule should include all funds of the department. Expenditure Schedules will be transferred into wvOASIS Financial from Budget Development. This includes all fund types (General, Federal, Lottery, Special, State Road, and Nonappropriated). Clearing Accounts will be established in wvOASIS Financial after the start of the fiscal year.

As the forms are being prepared, each form should indicate the department and the unit name. Care should be taken to ensure that the fund numbers are the same as those assigned by wvOASIS for FY 2021.

To submit the Expenditure Schedule, agencies must run the Business Intelligence reports listed below and email PDF copies to [State.Budget.Office@wv.gov](mailto:State.Budget.Office@wv.gov) and to the Legislative Auditor at [budget@wvlegislature.gov](mailto:budget@wvlegislature.gov) by **May 4, 2020**. All forms should be advanced to stage 720 for the State Budget Office to be able to review them (see the wvOASIS Expenditure Schedule training manual for information on stages).

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

### *Business Intelligence Reports*

1. Expenditure Schedule (ES-011 run for the Department)
2. Summary of Revenue, Expenditures, and Balances (ES-007)
3. Enrolled Budget Reconciliation (ES-004)
4. Dues and Memberships (AR14)

### *Excel Form (only required for specified accounts)*

5. Monthly Allotments (ES-1A)
6. Payroll Reimbursement (ES-2A)

### *Word Form (only required for specified accounts)*

7. Payroll reimbursement memo (ES-2B)

In the email Subject line, use the following format: ES21, department #, department name; e.g., ES21 0220 Ethics Commission.

## Contact Information

Budget Development Access: myapps.wvsao.gov

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

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

Emails: [state.budget.office@wv.gov](mailto:state.budget.office@wv.gov) West Virginia State Budget Office  
[budget@wvlegislature.gov](mailto:budget@wvlegislature.gov) West Virginia Legislative Auditor's Office  
[FinanceTeam@wvoasis.gov](mailto:FinanceTeam@wvoasis.gov) wvOASIS Financial assistance  
[Security@wvoasis.gov](mailto:Security@wvoasis.gov) wvOASIS Security assistance

## General Information

- Annual Increment is \$60 per year after three full years of service as of July 1 and shall be paid from the appropriation 00100 Personal Services, budget object 1206, or other programmatic appropriations that support personal services.
- The minimum wage is \$8.75 per hour.
- Each revenue source must be budgeted to deposit revenue using that source code.
- **Cents are NOT to be used on any schedule in Budget Development.**
- ALL reappropriated balances will be in wvOASIS Financial. No action is necessary to set up reappropriated accounts.
- A listing of Budget Objects and Revenue Codes for wvOASIS can be found in Financial. In the "Jump to" box type "OBJ" for Budget Objects and "RSRC" for Revenue Codes.

## Expenditure Schedule (Form ES\_AGENCY\_SCHED)

**General Information** – This form is a listing of each FY 2021 unit of the department including all funds utilized by the unit. The ES form is filled out at the detailed chart of accounts level, 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 in these fields. Be aware that units must be budgeted using the same unit breakdown on the AR13 (quarterly expenditure allotment) as is used on the ES form to properly load into wvOASIS Financial.

### **Create/Edit Budget Request Tab**

**Budget Bill Number** – Select the Budget Bill number from the drop-down list. For FY 2021 the selection will be SB 150.

**Organization** – Enter your Unit code (8 digits). If you budget at the department level, use your department code repeated, example 0703-0703.

### **Budget Lines Tab**

**Current Year Amended** – This column displays the FY 2020 current Expenditure Schedule from Spring 2020.

**Preliminary Expenditure Schedule** – This column displays the original Appropriation Request entered in the fall at the unit level through stage 60. This will not include any adjustments or corrections made by the State Budget Office or the Legislature after the stage 60 submission from the fall. The ES-004 report is available in Business Intelligence to reconcile and show any differences that need addressed (see Business Intelligence section for detailed information about reports).

**Adj Exp Schedule** – Enter any adjustments (+/-) to the original request in the 2021 Preliminary column to reconcile to the FY 2021 Budget Bill and any other adjustments necessary. You only need to enter any differences in this column. The following guidelines should be followed when finalizing the FY 2021 Expenditure Schedule:

- 1) The Personal Services budget objects (objects 1200-1206) and number of FTEs should match what is budgeted for each fund-appropriation in HRM.
  - a. If you use budget object 1202 (Payroll Reimbursement), you must provide details of the source/destination of the reimbursement. A positive reimbursement indicates funds will be reimbursed to another accounting string. A negative reimbursement amount indicates funds will be reimbursed from another accounting string. If you will have personal services paid from a reappropriated appropriation, you should enter a negative amount in the current year (FY 2021) for budget object 1202. See additional instructions under *Personal Services Expenditure Schedule Account Summary*.
  - b. Budget object 1204 (Attrition) can only be used with approval from the State Budget Office. You must provide justification and receive approval before using.
  - c. A sufficient amount to cover anticipated Annual Increment payroll should be budgeted using budget object 1206.
- 2) Employee Benefits budget objects (objects 2200-2209) should be budgeted according to the guidelines listed in the appendix.
- 3) The standard activities (Current Expenses, Repairs and Alterations, Equipment, etc.) should only use budget objects belonging to their category. See the budget object listing for object category.

- 4) The amount budgeted in object 3218 should be greater than or equal to the total of the AR14 (Dues and Memberships).
- 5) There should be a sufficient amount budgeted in budget object 3219 for BRIM Premiums. If a fund has an appropriation for BRIM Premium, these payments should be paid from appropriation 91300. If the appropriation for 91300 is insufficient, the balance of premiums should be budgeted in Current Expenses (13000) or Unclassified (09900). If a fund does not have an appropriation 91300, premiums should be paid from Current Expenses (13000), Unclassified (09900), or another appropriate line.
- 6) Programmatic appropriations, such as “Law Enforcement” or “Mineral Mapping System,” must be detailed by budget object.

**Final Expenditure Schedule** – Once the form is saved, this column will automatically calculate and populate based on the adjustments entered and will display the original Expenditure Schedule that will be submitted for FY 2021 for review, approval, and integration in wvOASIS Financial.

## Quarterly Allotment (Form AR13\_AGENCY\_REQ)

**General Information** – Form AR13 details quarterly expenditure estimates of a unit’s accounts, including General, Federal, Lottery, Special, and Other. One form is completed for each unit and includes all funds utilized by the unit. This should be completed using the same units as the ES\_AGENCY\_SCHED.

- **Central Level Users:** For help in determining what your quarterly allotments should be you can run the BC-050. This report will give you *(based on the fiscal year you input)* what your current budget is by quarter, along with percentages, and current year-to-date cash expenses.
- **Decentral Level Users:** For help in determining what your quarterly allotments should be you can run the BC-048. This report will give you *(based on the fiscal year you input)* what your current budget is by quarter, along with percentages, and current year-to-date cash expenses.

### Create/Edit Budget Request Tab

**Organization** – Enter your Unit code (8 digits). This should be completed using the same units and totals as the ES\_AGENCY\_SCHED. If you budget at the department level, use your department code repeated, example 0703-0703.

### Budget Lines Tab

**Q1-Q4 Allotment** – Enter the expected quarterly allotment for each appropriation on each fund. Each appropriation total must match the Budget Act. **General Revenue** funds cannot exceed the following percentage guidelines but can be less for the first three quarters.

<u>1<sup>st</sup> Quarter</u>	<u>2<sup>nd</sup> Quarter</u>	<u>3<sup>rd</sup> Quarter</u>	<u>4<sup>th</sup> Quarter</u>
20%	22%	25%	33%

If your agency’s expenditures are heavily personal services, then budget to meet the expected need, then justify in writing. Any deviations from the prescribed percentage guidelines for General must be justified in writing. You should provide justification using the “Justification Line Text” field on the Budget Lines tab.

Federal and Special Revenue funds are not required to follow these percentage guidelines. Scheduled expenditures should follow fiscally responsible spending allotments.



### Additional Information

- Quarterly allotments will be released the first working day of each quarter.
- Round to the nearest dollar. Do not use cents.
- Budget remaining unexpended at the end of each quarter (except the 4<sup>th</sup> quarter) is automatically carried over and available for expenditure in the following quarters.
- Anticipated reappropriations should not be included with the current year. Reappropriations can be modified directly in wvOASIS Financial.

### Monthly Allotments

The following funds will be required to provide allotments by month. Monthly Allotments are still required to be budgeted within the quarterly percentage guidelines. Any deviation must be justified in writing. These will be entered in wvOASIS Financial directly, but those required should fill out the ES-1A Excel form and submit it with their expenditure schedule.

<u>Fund</u>	<u>Org – Appropriation</u>
0186	Secretary of Administration – Lease Rental Payments
0226	Public Defender Services – Appointed Counsel Fees and Public Defender Corps
0317	State Department of Education – State Aid to Schools (All)
0403	Division of Human Services – (All)
0589	HEPC – PROMISE Scholarship Transfer and Higher Education Grant Program

### Estimated Beginning Balance (Form EST\_BEGINNING\_BALANCE)

**General Information** – In order to provide accurate cash flow projections for FY 2021 for non-General Revenue funds, agencies must provide an estimated beginning balance for each non-General Revenue fund.

#### Create/Edit Budget Request Tab

**Organization** – Enter your Department code (4 digits).

#### Budget Lines Tab

Create a new line for each non-General revenue fund that will have an anticipated cash and investment balance on 6/30/2020 and provide the amount in the “Estimated Beg Bal” column.

### Revenue Funds Estimate (Form AR12\_AGENCY\_EST)

**General Information** – Form AR12 was initially created in the fall during the Appropriation Request Process; you should search for your existing form before trying to create a new form. 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). The units used on the AR12 do not have to match the same units budgeted on the AR13 and ES. (For those agencies budgeting sub-revenue sources, see the AR15 section in the *wvOASIS Expenditure Schedule Training Manual*).

- **Central Level Users:** For help in determining what your revenue estimates are for FY 2021 you can run the BC-052 which will show you your current revenue budget by quarter and total amount you’ve earned to date based on the fiscal year you input.

- **Decentral Level Users:** For help in determining what your revenue estimates are for FY 2021, you can run the BC-056. This report will show you the total amount budgeted by revenue source and the total amount earned to date based on the fiscal year you input. Note: This report does not break out by quarters as the central level report does. You would then need to break out by quarter to input into the form.

**Create/Edit Budget Request Tab**

**Organization** – Enter your Unit code (8 digits). If you budget at the department level, use your department code repeated, example 0703-0703.

**Budget Lines Tab**

**Q1-Q4 Estimate** – Provide the revenue estimate for each fund and source anticipated for the unit, broken into quarters. Make sure that all anticipated sources for FY 2021 are budgeted.

**Association Dues and Professional Memberships  
(Form AR14\_AGENCY\_REQ)**

**General Information** – Form AR14 is used to list all association dues and professional memberships of the agency. Association dues and professional memberships will not be paid by the State Auditor unless they are listed on this form as part of your expenditure schedule. One form is created for each Department.

**Create/Edit Budget Request Tab**

**Organization** – Enter your Department code (4 digits)

**Budget Lines Tab**

Provide the estimate for each due/membership including the fund and appropriation from which it will be paid. The budget object is 3218 for dues/memberships and will prepopulate on the form. Include the actual payment for FY 2020 and the estimated cost for FY 2021. Provide the name of the organization in the “Justification Line Text” field on the Budget Lines tab. An amount equal to or greater than the total estimated dues/memberships for FY 2021 must be budgeted in object 3218. Before moving the AR14 to stage 720, export it to Excel and save the Excel file. This Excel spreadsheet will be needed to amend the Expenditure Schedule throughout the fiscal year in wvOASIS Financial.

**Additional Information**

- The State Auditor’s Office will not approve payment of a professional membership for an individual employee without a written agreement between the agency and the individual (example of an agreement in the Appendix).
- Payment of association dues will be approved as reported on your current expenditure form AR14, including any increase over the estimated amount by 10%, without amending your AR14 form. An amended AR14 must be submitted to add new association dues/professional memberships prior to submitting the invoice for payment. Please refer to the *Expenditure Schedule Amendments Instructions* on the WV State Budget Office website to guide you through the process for amending this form.
- W.Va. Code §12-3-11(b) states that payment for dues or membership in annual or other voluntary organizations shall be made from the proper item or appropriation after an itemized schedule of the organizations, together with the amount of the dues or membership, has been submitted to the budget director and approved by the governor.

## **Business Intelligence Reports**

Business Intelligence is the reporting tool used in wvOASIS Budget Development. The following list of reports has been developed for use during the Expenditure Schedule 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), department (4), or cabinet (3) level. The reports can be found in the Business Intelligence 3.11 portal by navigating to Documents, Folders, Public Folders, wvOASIS, Advantage Budgeting, Expenditure Schedules.

### ***Expenditure Schedule by Department (Report WV-AB-ES-011)***

**General Information** – The Expenditure Schedule report displays the Current FY 2020 schedule as of Spring 2020 and the information summarized at the department level in the ES\_AGENCY\_SCHED form. The data is based on unit level budgets in Financial and may not reconcile to the current state level budgets.

**Prompts** – There are prompts for departments, fund, and appropriation, and can be run for multiple selections for each prompt. To submit the report to the State Budget Office, the ES-011 should be run using the department code (4 digits).

### ***Summary of Revenue, Expenditures, and Balances (Report WV-AB-ES-007)***

**General Information** – The Summary of Revenue, Expenditures, and Balances report includes the estimated beginning balance from the EST\_BEGINNING\_BAL form, the revenue from the AR12\_AGENCY\_EST form, and the allotments from the AR13\_AGENCY\_REQ form. It calculates the ending balance for all non-General Revenue funds to ensure positive liquidity estimated. Ending balances cannot be negative. Any negative balance must be addressed prior to submission to the State Budget Office.

The Revenue Anticipations tab details the quarterly revenue estimates by source for each non-General Revenue fund.

The Allotments Summary tab details quarterly allotments for all funds by appropriation and calculates the percentage for each quarter. If General Revenue funds fall outside of the percentage guidelines, you must provide justification on the AR13 form.

**Prompts** – There is a single prompt for the department code (4 digits) and can be run for multiple departments if the user has access to multiple departments.

### ***Allotment Budget Reconciliation (Report WV-AB-ES-003)***

**General Information** – The Allotment Budget Reconciliation report will help agencies budgeting at unit level balance their expenditure schedule (form ES\_AGENCY\_SCHED) and quarterly expenditure allotments (form AR13\_AGENCY\_REQ) by fund, unit, and appropriation. Allotments and Expenditure Schedules must balance at the unit level to interface into wvOASIS Financial.

**Prompts** – There is a single prompt for the unit code (8 digits) and can be run for multiple units if the user has access to multiple units.

### ***Enrolled Budget Reconciliation*** ***(Report WV-AB-ES-004)***

**General Information** – The Enrolled Budget Reconciliation report will help agencies balance their expenditure schedule (form ES\_AGENCY\_SCHED) and quarterly expenditure allotments (form AR13\_AGENCY\_REQ) by fund, department, and appropriation to the final Budget Bill. The difference columns should all be zero. If not, there is a problem that must be addressed prior to submission to the State Budget Office.

**Prompts** – There are optional prompts for the cabinet code (6 letters) and department code (4 digits). The report can be run for multiple departments if the user has access to multiple departments.

### ***Allotment Revenue Source Reconciliation*** ***(Report WV-AB-ES-005)***

**General Information** – The Allotment Revenue Source Reconciliation report will help agencies balance their revenue sources from form AR12\_AGENCY\_EST and the sub-revenue on form AR15\_SUB\_REVENUE\_EST by fund, unit, and revenue source. Revenues and sub-revenue must balance at the unit level to interface into wvOASIS Financial. This is only for agencies utilizing sub-revenue sources. Budget Structure 91, Level 1 is the unit, revenue source level. Budget Structure 91, Level 2 is the unit, sub-revenue source level.

**Prompts** – There is a single prompt for the unit code (8 digits) and can be run for multiple units if the user has access to multiple units.

### ***Personal Services Expenditure Schedule Account Summary*** ***(Report WV-AB-ES-009-PS1)***

**General Information** – The Personal Services Expenditure Schedule Account Summary provides a summary of Personal Services budget objects for each fund and appropriation from the ES\_AGENCY\_SCHED form. It is used as a guide to summarize personal services budgeting. This report should be coordinated with agency HR staff to ensure that all funding strings have sufficient budgets for assigned positions.

**Prompts** – There is a single prompt for the department code (4 digits) and can be run for multiple departments if the user has access to multiple departments.

Note: If you have a dollar amount budgeted in your reimbursement line (object 1202) you MUST submit to the State Budget Office a detailed explanation of who you are receiving money from or paying money to for personal services. Two forms will be required for submission: the payroll reimbursement excel document (ES-2A) and the payroll reimbursement memo (ES-2B).

***Dues and Memberships***  
***(Report WV-AB-AR14)***

**General Information** – The Dues and Membership report lists the dues entered on the AR14 form. It has a column for the association name, the prior year actual, the current year estimate, and the funding string where the membership will be paid.

**Prompts** – There is a single prompt for the department code (4 digits) and can be run for multiple departments if the user has access to multiple departments.

# APPENDIX/GLOSSARY

## 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	Projected premium for FY 2021  For a list of rates go to: <a href="http://www.peia.wv.gov/Forms-Downloads/Pages/Premium-Rates.aspx">http://www.peia.wv.gov/Forms-Downloads/Pages/Premium-Rates.aspx</a>
2204	Other Health Insurance	Projected premium for FY 2021
2205	Workers' Compensation	Contact your payroll office or Worker's Compensation provider for rate or annual premium
2206	Unemployment Compensation	Actual evaluation of projected needs for FY 2021
2207	Employees' Retirement System	10% of total personal services for PERS  15% of total personal services for Teachers' Defined Benefit Plan (old plan) and 7.5% for members first hired on or after July 1, 2005, or members transferring July 1, 2008, from the Teachers' Defined Contribution Plan  7.5% of total personal services for Teachers' Defined Contribution Plan  6% Higher Education (TIAA/CREF)
2208	WV OPEB Contribution	\$160 per month (\$1,920 per year) per employee participating In PEIA Health Insurance (must be budgeted as an employee benefit)
2209	WV OPEB Remaining Contribution	Do not budget anything for FY 2021

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

(Name of Agency)

ES-2A

(Your Address)

Date

Michael Cook, Budget Director

Capitol Complex, Bldg. 1, Room W-310

Charleston, WV 25305

Dear Mr. Cook:

*Re: Explanation of reimbursement line(s) for **Your department/agency/fund name(s)/fund number(s)** in the amount of **\$\$\$\$ (number MUST match the total on the ES-009-PS1 report in BI)** .*

This letter is seeking to explain reimbursement(s) budgeted for FY 2021. We are budgeting for object 1202 on (fund and appropriation) due to (Briefly explain in 2-3 sentences for each reimbursement line (1) either where the money is coming from or where it is going, and (2) why the reimbursement is occurring).

If you have any questions concerning the above subject, please contact (contact name and number). Please see the attached document for reimbursement detail.

Thank You,



(Enter your Department name and 4 digit code here)  
Payroll Reimbursement

ES-2B

**FROM:**

FUND	SUBFUND	DEPT	UNIT	APP	OBJ	Budget Amount

**TO:**

FUND	SUBFUND	DEPT	UNIT	APP	OBJ	Budget Amount

## AGREEMENT

I, \_\_\_\_\_ hereby pledge that in return for the payment of my West Virginia Bar dues for the period July 1, 2020, through June 30, 2021, by the Office of the Attorney General that:

1. I will not use this license for the representation of clients other than the state of West Virginia for financial remuneration; and
2. If I leave the Office of the Attorney General prior to June 30, 2021, I will reimburse the Office of the Attorney General for the pro rata share of the dues paid.

Dated this \_\_\_\_\_ day of \_\_\_\_\_, 2020.

\_\_\_\_\_

Example

## **GLOSSARY FY 2021**

**Accountable Travel Plans:** To be an accountable travel plan, your reimbursement or allowance arrangement must meet the qualifying requirements as follows: (1) they must have paid for expenses while performing services related to the business, (2) they must adequately account for these expenses within 30 days from last day of trip or date of warrant for each cash advance depending on type of advance issued, and (3) they must return any excess reimbursement or allowance over the amount accounted for within 30 days from last day of trip or date of warrant for each cash advance depending on type of advance issued.

**Allotment:** The authorization for a state agency to expend funds. Before each fiscal year begins, agencies must file annual operating budgets based on the Budget Act. Allotments are generally budgeted quarterly, with designated agencies filing allotments monthly.

**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.

**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).

**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 Lottery:** Special Revenue funds that support senior citizens, education, tourism and parks, and other items as appropriated by the Legislature in 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.

**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.

**Cabinet:** A wvOASIS Chart of Account element representing the highest level organization accounting detail.

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

**Clearing Account:** An account/fund set up as a temporary holding account to process transactions that are not counted as expenditures or revenues of the state.

# GLOSSARY

## FY 2021

*(continued)*

**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.

**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 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.

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

# GLOSSARY

## FY 2021

*(continued)*

**Lease/Purchase:** Lease/purchase items include equipment under a capital lease or installment purchase agreement. These items are or will become property of the State. They are NOT under a rental agreement or operating lease.

**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.

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

**Nonaccountable Travel Plans:** A nonaccountable travel plan is a reimbursement of expense allowance arrangement that does not meet the three qualifying requirements of an accountable plan.

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

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

**Operating Lease Payment:** Rental as opposed to lease purchase.

**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.

**Per Diem:** A "per diem" (daily) allowance is a payment under a reimbursement arrangement that meets the requirements of an accountable travel plan and (1) paid for business-related expenses, (2) reasonably calculated not to exceed the amount of the (anticipated) expenses, and (3) paid at the federal per diem rate for the locality.

**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.

**GLOSSARY**  
**FY 2021**  
*(continued)*

**State Funds:** Nonfederal dollars.

**State Excess Lottery Revenue Funds:** Those appropriations in Title II, Section 5, of the Budget Act.

**State Road Funds:** Consists of revenues from gasoline and other motor fuel excise and license taxes, motor vehicle registration and license tax, and all other revenue derived from motor vehicles or motor fuel. Used solely for construction, reconstruction, repair, and maintenance of public highways; the payment of the interest and principal on all road bonds; and the administrative expenses of the Division of Highways, the Division of Motor Vehicles, and the Office of Administrative Hearings. All Federal Funds received for road construction, reconstruction, and maintenance are also deposited into and become part of the State Road Fund. State Road Funds are appropriated in Title II, Section 2, of the Budget Act.

**Supplemental Appropriation:** An appropriation made by the governing body contingent upon excess funds being available after all regular appropriations have been funded.

**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.