

State of West Virginia

Appropriation Request Instructions Fiscal Year 2024



Department of Revenue — State Budget Office

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DEPARTMENT OF REVENUE

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Dave Hardy
CABINET SECRETARY

TO: All Spending Units

FROM: Dave Hardy, Cabinet Secretary
Department of Revenue

SUBJECT: FY 2024 Appropriation Request

DATE: August 1, 2022

A handwritten signature in blue ink that reads "Dave Hardy".

The Fiscal Year 2024 (FY 2024) Appropriation Request Instructions provide direction for the preparation of the Governor's FY 2024 Executive Budget and Budget Bill, which will be presented to the Legislature for introduction on the first day of the Regular Legislative Session, January 11, 2023.

We must continue our fiscal discipline over the long-term. Therefore, agencies must remain diligent in controlling spending and maintaining programs that are sustainable.

We need to remain cognizant of our normal budgetary processes. No budgetary increases should be included in your proposed FY 2024 base budget requests. As usual, base budget increase requests should be submitted separately, using an Improvement Above Current Level Request Form (AR4). Requests for FY 2023 supplemental appropriations for funding above current level should be submitted using a Request for Supplemental Request Form (AR5).

Cabinet Secretaries/Agency Heads should be prepared to discuss departmental budgetary strategies at their budget hearings.

The requests are due on or before September 1, 2022. Per W.Va. Code §11B-2-3, extensions cannot be granted.

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 2024

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Appropriation Request Submission Instructions

In this guide, the Appropriation Request Budget Forms and Reports are explained with examples. An Appropriation Request should include all funds of the department, including funds that became appropriated for the first time in FY 2023, or by legislation that is to be appropriated for the first time in FY 2024. 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 ensure that the fund numbers are the same as those assigned by wvOASIS. To submit the Appropriation Request, agencies must run the Business Intelligence reports listed below and email PDF copies to State.Budget.Office@wv.gov and to the Legislative Auditor at budget@wvlegislature.gov by September 1, 2022.

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)
8. Appropriation Names and Descriptions (if not attached to AR1 form)

In the email subject line, use the following format: AR24, department #, department name; e.g., AR24 0220 Ethics Commission.

Narrative information will be extracted from the AR1 and AR10 forms and will no longer be submitted separately.

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
855-666-8823

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 (object 1200) 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, 2024, (W.Va. Code §11B-2-15). **This must be budgeted as a current expense (object 3272).**

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

Current Level for FY 2024 will be at no more than 100% of the FY 2023 budget, less any one-time FY 2023 Budget Bill appropriations, or surplus section 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 2023 base appropriation. If this involves FTE changes, those must be reflected.

Special Revenue and Federal Fund requests should be within the FY 2023 current level of spending authority. Do not increase the bottom line of any fund. Increases to the bottom line, specifically to Personal Services or FTEs, 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	\$50.00 per FTE position per quarter (filled and vacant) \$50.00 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 2023 budget amount
2204	Other Health Insurance	Projected premium for FY 2024
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 2024
2207	Employees' Retirement System	9% of total personal services for PERS 19.87% 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 2023 budget amount
2209	WV OPEB Remaining Contribution	Do not budget anything for FY 2024

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

vvOASIS Budget Development System Rollover

For FY 2024, some forms were rolled over in the system from the FY 2023 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 2024, you must zero out all lines and 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 2023 – FY 2028.
- 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 > Production 3.11

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 2023 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.

Goals and objectives are required at the Cabinet Level and Elected Official Level only. Entities must have long-term goals with short term objectives, all quantifiable with estimated timeframes.

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 2024, including the following:

- Any legislative, federal, or court mandates that may jeopardize compliance at this level of funding.
- Any programs that could potentially be eliminated, reduced, or changed.
- Any potential reduction in force that may result at this level of funding.
- Any other information, such as potential increased cost projects, potential decreased revenues, potential short and long-range goals, or other data that would be beneficial in determining a different 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.

In addition, agencies may use this tab to discuss information regarding a shift in costs, department emphasis, responsibilities, or any major financial or program shifts for the current level request.

Future Financial Issue Tab

Please describe fully what major issues (\$1 million minimum) should be considered and reviewed for financial impacts for FY 2025 – FY 2028, 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.**

Agencies may discuss challenges and opportunities to the department with a focus on the future, key decision points, and an emphasis on solutions.

Governor's Recommendation Tab

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

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 2024 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 2024 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 on the fund, 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 25, 2022**. 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 2023 Preload column. Any change that would cause Personal Services to be greater than FY 2023 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 (budget.wv.gov).

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 2023. 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 2023 submissions. If you need additional program codes created for FY 2024 due to a new federal grant being received, please contact the State Budget Office.

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 2022 (July 1, 2021 – June 30, 2022). (Should match FY 2022 Actual Revenue from Financial.)

Current Year Estimates – This column shall show by catalog number the total estimated federal receipts for State FY 2023 as reflected on the approved Expenditure Schedule. (Should match FY 2023 revenue estimates in Financial.)

Next Year Estimates – This column shall show by catalog number the estimated federal receipts for State FY 2024. (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 no more than 50 words. The FY 2023 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_2024)

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 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 2023 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 2023 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 (DO NOT rank all requests as a “1” or use the same rank more than once). 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.

Statutorily Required – Please indicate (yes or no) whether the request is required by statute (WV State Code, Constitution, Federal Law, etc.)

Statutory Code Reference – If “Yes” was selected above, please provide the specific code reference in this field (e.g., West Virginia Code §18-9a-25) If “No” was selected, please type “n/a” into the field.

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 one-time 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_2023)

General Information – This form is only to be used when requesting a supplemental appropriation for FY 2023 (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 one-time 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 2023 were rolled over in the system. Review and update as required.

Note: Do not add a new capital project by editing an existing capital project form. Any new capital project requires a new form and a new capital project code. Contact the State Budget Office to set up a new capital project code in order to create a new form.

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 2023 submissions. If you need additional project codes created for FY 2024 due to a new anticipated project, please contact the State Budget Office.

Budget Data Tab 1

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 2023 – 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 2024 – Include funding that is already provided in your FY 2024 Current Level Request or any funds being requested in a FY 2024 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 2025 – Enter the total amount of funding that will be required during FY 2025, regardless of whether the funds will come from current level or improvements.

FY 2026 – Enter the total amount of funding that will be required during FY 2026, regardless of whether the funds will come from current level or improvements.

FY 2027 – Enter the total amount of funding that will be required during FY 2027, regardless of whether the funds will come from current level or improvements.

FY 2028 – Enter the total amount of funding that will be required during FY 2028, regardless of whether the funds will come from current level or improvements.

Performance Data 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 2022 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 budget narratives and performance measures in the Governor's Executive Budget Volume II 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 2023 were rolled over in the system. Review and update as required.

Do not reuse old narrative program codes for new programs. If you need a new program code, please contact the State Budget Office.

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 2023 submissions. If you need additional program codes created for FY 2024, please contact the State Budget Office. Do not reuse old program codes for new programs.

Budget Data Tab 1

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.

Performance Measures Tab

Performance Measures– Performance measures focus on **results and/or accomplishments** and should be **a way to assess the effectiveness of programs**. The information should relate back to the goals of the state and the overall department. The data is provided for the Prior Year Actual, Current Budgeted Year, and Next Fiscal Year's Target.

All key measures will fall under the categories of: Output, Efficiency, and/or Effectiveness. These are the summary budget objects you will use. You don't have to use all three categories. You can put more than one measure under any category.

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 Volume II 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 3.11 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_2024
 - b. For Current Year Supplemental Request, select AR5_REQ_BFY_2023

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.

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 by Unit (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 ongoing 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 not 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 2024 will match estimated receipts for each fund as entered on form AR12.
- Requested Disbursements for FY 2024 will be as reflected on your Appropriation Request at the Current Level, form AR2.
- Estimated Cash and Investment Balance at the close of FY 2024 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 2023 and FY 2024. 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 2025-2028. 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.

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.”

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).

Base Budget: The amount required for ongoing expenditures for current programs (does not contain items of a one-time 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, Department of Revenue).

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 2024 is defined as the same funding level as FY 2023, less one-time 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.

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.

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 2024 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.

One-time 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

AB	Advantage Budgeting
ADA	Americans with Disabilities Act of 1990
AR	Appropriation Request
BFY	Budget Fiscal Year
BRIM	Board of Risk and Insurance Management
BS	Budget Structure
CFDA	Catalog of Federal Domestic Assistance
EST	Estimate
FTE	Full-time Equivalent
FY	Fiscal Year (State Fiscal Year)
NEWAP	New Appropriation Code
OASIS	(wvOASIS) – Our Advanced Solution with Integrated Systems
OPEB	Other Postemployment Benefits
OSHA	Occupational Safety and Health Administration (federal)
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
WV	West Virginia
wvOASIS	Our Advanced Solution with Integrated Systems