



DEPARTMENT OF REVENUE

EARL RAY TOMBLIN
GOVERNOR

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

CHARLES O. LORENSEN
CABINET SECRETARY

TO: All Spending Units

FROM: Charles O. Lorensen, Cabinet Secretary
Department of Revenue

SUBJECT: FY 2014 Appropriation Request

DATE: August 6, 2012

The Fiscal Year 2014 Appropriation Request Instructions provide direction for the preparation of the Governor's FY 2014 Executive Budget, which will be submitted to the Legislature during the Regular Legislative Session in February 2013.

Balancing the upcoming FY 2014 Budget will be a challenge that requires fiscal discipline. Recent projections show a significant funding gap for FY 2014. Simply stated, anticipated revenues are not expected to keep pace with costs for current programs. Due to the recent sluggish national economy and a slowdown in the mining of coal, general revenues are projected to grow by less than 1%. Moreover, as we have long expected, competition by bordering states is anticipated to lead to a decline of lottery revenues by 4% for FY 2014.

In the face of these revenue challenges, expenditures at current program base levels for FY 2014 are expected to grow by 9% of current FY 2013 base budgets. At this time, our current Medicaid program alone requires additional funding of over \$180 million above its FY 2013 base appropriation. Importantly, these costs are not related to any Medicaid expansion. Increased funding will also be needed for our retirement systems because investment returns last fiscal year were below the actuarially assumed 7.5%.

The strength of the State's Rainy Day Funds and our philosophy of conservative fiscal management have us well positioned to handle the challenges presented with the FY 2014 budget. Nevertheless, consistent with our commitment to provide a balanced budget and long-term fiscal stability, we as a State must take measures to reduce the overall FY 2014 expenditure growth and position the State to balance budgets in the years that follow. Therefore, targeted reductions are required at this time.

Budget reductions are never easy. But, as good financial stewards, there are times when we must do more with less. I know that you are up to the challenge. In fact, we recently ended FY 2012 spending \$12 million less than authorized by the Legislature. We must continue to be good stewards of taxpayer dollars.

Generally speaking, General Revenue and Regular Lottery Revenue FY 2014 budget requests must be submitted at 92.5% (7.5% reduction) of the FY 2013 base budget (FY 2013 appropriation less any one-time appropriations). As mentioned above, targeting these reductions as a one-size fits all approach is not appropriate at this time.

Therefore, at this time you may anticipate the reductions will not apply to all funds and the following funds will be excluded from the 7.5% reduction:

Debt Service

Public Education – School Aid Formula fund 0317, Child Nutrition fund 0303-130, Increased Enrollment fund 0313-140, Special Education-Counties fund 0314-159, Vocational Aid fund 0390-148 and Adult Basic Education fund 0390-149

Rehabilitation Services – fund 0310

Division of Miners' Health, Safety and Training – fund 0277

Division of Health – State Aid for Local Health Services fund 0407-184, Primary Care Support fund 0407-628, Behavioral Health Program fund 0525-219, and Institutional Facilities Operations fund 0525-335

Division of Human Services – All Medicaid accounts, Social Services fund 0403-195, Family Preservation Program fund 0403-196, Child Protective Services fund 0403-468, Child Support Enforcement fund 0403-705, Temporary Assistance for Needy Families fund 0403-707, Child Care MOE fund 0403-708, and Child and Family Services fund 0403-736

Division of Corrections – Correctional Units fund 0450

State Police – Trooper Retirement Fund fund 0453-605, Retirement Systems-Unfunded Liability fund 0453-775

Division of Juvenile Services – fund 0570

Department of Veterans' Assistance – Veterans' Nursing Home fund 0456-286

Senior Services – Transfers to DHHR in fund 0420-539 and fund 5405-539, and Senior Services Medicaid Transfer fund 5405-871.

Departmental Secretaries and Bureau Commissioners may adjust expenditures among funds/agencies/programs as deemed necessary as long as their department/bureau's total for General Revenue and Regular Lottery Funds is equal to or less than 92.5% of the FY 2013 base budget (adjusted for exemptions noted above). **Any movement of funds and the impact of the budget reductions should be fully explained in the justification/impact of budget cuts summary to be included with your appropriation request submission, i.e. how staffing is affected, proposed elimination of programs, etc.**

Consistent with the direction presented above, any requests for improvements or supplemental appropriations should be submitted only after careful review. Only in rare cases will these requests be considered. Additional state funding should not be requested to replace lost federal funding.

Again, we must be committed to fiscal discipline over the long term. Therefore, agencies must be diligent in controlling spending and maintaining programs that are sustainable and not rely on additional state funding for FY 2014.

The instruction guidelines and forms for the preparation and submission of the FY 2014 Appropriation Request can be accessed and printed from: <http://www.budget.wv.gov/stateagencyforms/AR>. Printed copies will not be distributed.

For your convenience in preparing the FY 2014 request, we will provide the following in hard copy:

- Division Evaluation Summary (Form AR1) as it appeared for FY 2013
- Division Account Summary (Form AR2, AR2A) for FY 2014 that reflects your current approved FY 2013 Expenditure Schedule(s) (including Reappropriated Funds)
- Schedule of Federal Funds (Form AR3) as submitted and edited for FY 2013 (if applicable)
[Note: Instructions related to ARRA.]

The following shall be submitted to the State Budget Office, Building 1, Room W-310, Capitol Complex, Charleston, West Virginia 25305, **on or before September 4, 2012. Extensions cannot be granted per W.Va. Code §11B-2-3.**

Original and one copy of:

Cover letter
Current level impact statement
Future issues statement
Forms AR1 thru AR11
List of Acronyms

Original and email to State.Budget.Office@wv.gov:

List of Activity Names and Descriptions
Agency Narrative

One copy of forms AR1 through AR11 shall be submitted to your Cabinet Secretary, if applicable.

Two copies of the request shall be submitted to the Legislative Auditor's Office, Budget Division, Building 1, Room W-314, Capitol Complex, Charleston, WV 25305.

By law, failure to submit the appropriation request by September 4th may result in all of the agency's encumbering and expending of funds being held until the request has been filed with the State Budget Office and the Legislative Auditor.

Each department secretary will be contacted by my office to schedule a budget hearing relative to the appropriation request for certain agencies.

If you have difficulty accessing the instructions or forms, contact the State Budget Office at 304-558-0040 or State.Budget.Office@wv.gov.

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Enclosures

Appropriation Request FY 2014

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Basic Assumptions

Below are basic assumptions for all funds followed by assumptions for specific fund sources that have been incorporated into the *Executive Budget* guidelines:

1. No increase in positions (FTEs) for any fund type may be requested at the current-level.
2. 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 account number that the salary of the employee is paid.
 - A reserve for PEIA transfer of 1% of annualized personal services expenditures from state funds (nonfederal) based on estimated filled full-time equivalent positions on April 1, 2014. (W.Va. Code §11B-2-15). This must be budgeted as a current expense.
3. All improvements above current-level, including new positions, shall be requested on Form AR4.

General Revenue and Regular Lottery Funds

1. Current-Level for FY 2014 will be at 92.5% (7.5% reduction) of the FY 2013 budget, less any one-time or surplus appropriations (less exempt appropriations).
2. The request shall not include increases for PEIA (object 012), BRIM (object 032), PERS (object 016) or Other Postemployee Benefits (object 160) as the State Budget Office will add these as additional funds to your division/agency, if deemed appropriate.
3. Department Secretaries have the option of adjusting expenditures among funds/agencies/programs as necessary as long as the department/bureau total for General Revenue and Regular Lottery Fund is 92.5% of the FY 2013 base appropriation (less exempt appropriations).

Special Revenue and Federal Funds (including nonappropriated)

1. The request should be within the FY 2013 current-level of spending authority. Do not increase the bottom line of the fund.
2. The request may include, within current-level, the following:
 - PEIA Object 012 - 0% increase from FY 2013 budget amount
 - OPEB Object 160 - 0% increase from FY 2013 budget amount
 - PERS Object 016 - increase from 14% to 14.5% of total personal services

Employee Benefits Guidelines

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

010	Administrative Fees:	
	Personnel Division	\$45.00 per FTE position per quarter
		\$45.00 per temporary FTE position per quarter
	Public Employees' Health Insurance	\$50.00 annually per employee
011	Social Security Matching	7.65% of total personal services
012	Public Employees' Health Insurance	0% increase from FY 2013 budget amount
013	Other Health Insurance	Projected premium for FY 2014
014	Workers' Compensation (Contact your payroll office or Workers' Compensation provider for rate)	Current rate multiplied by total personal services divided by 100
015	Unemployment Compensation	Actual evaluation of projected needs for FY 2014
016	Employees' Retirement System	14.5% of total personal services for PERS
		15% of total personal services for Teachers' Defined Benefit Plan
		7.5% of total personal services for Teachers' Defined Contribution Plan
		15% for teachers paid through State Aid Formula
		6% Higher Education (TIAA/CREF)
160	WV OPEB Contribution (must be budgeted as an employee benefit)	0% increase from FY 2013 budget amount
163	WV OPEB Remaining Contribution (must be budgeted as an employee benefit)	0% increase from FY 2013 budget amount

NOTE: Do not budget object code 110 as an employee benefit. Budget object code 110 as a current expense.

Appropriation Request Submission Instructions Instructions and Forms

On the following pages, the Appropriation Request Forms are explained with examples. An Appropriation Request is to be completed for each appropriated fund of the division, including the funds that became appropriated for the first time in FY 2013, or by legislation that is to be appropriated for the first time in FY 2014.

As the forms are being prepared, each form should indicate the department and the division name. Care should be taken to assure that the fund numbers are the same as those assigned by WVFIMS for FY 2013. The forms and supporting information should be assembled as follows prior to submitting them to the State Budget Office.

Order of Submission:

1. Cover Letter
2. Current Level Impact Statement
3. Future Issues Statement
4. List of Activity Names and Descriptions (printed copy and by e-mail)
5. Division Evaluation Summary (AR1)
6. Division Account Summary (AR2, 2A)
7. Schedule of Federal Funds (AR3)
8. Request for Appropriation - Improvement Above Current Level (AR4)
9. Request for Supplemental Appropriation (AR5)
10. Summary of Other Nonappropriated Accounts (AR6)
11. Summary of Receipts and Disbursements (AR7)
12. Capital Expenditure Project Information (AR8)
13. Division Summary of Capital Expenditure Projects (AR9)
14. Program Summary (AR10)
15. Division Program Summary (AR11)
16. Agency narrative
17. Alphabetical list of acronyms used anywhere in your submission.

NOTE: If any amendments (revisions, additions, or deletions of any forms) to the original Appropriation Request are made, the original amendment and one (1) copy shall be submitted to the State Budget Office and two (2) copies to the Legislative Auditor's Office.

Current-Level Impact Statement

Please describe fully what impact this level of funding will have on your organization in FY 2014.

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

This impact statement must be included with the Appropriation Request.

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

Future Financial Issues

Please describe fully what major issues (\$1 million minimum) should be considered and reviewed for financial impacts for FY 2015 - FY 2018, 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.**

Activity Names and Brief Description

Please provide a list of all funds and activities currently appropriated to your agency and a brief description (2-3 sentences) of the purpose of the activity.

- Make sure you spell out any acronyms.
- Your submission should be in the landscape orientation on 8 ½" x 11" (Excel).
- Submit a hardcopy with your appropriation request and email State.Budget.Office@wv.gov with the subject line "Activity List," of the file.

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

- Personal Services (001)
- Annual Increment (004)
- Employee Benefits (010)
- Unclassified (099)
- BRIM Premium (913)
- Current Expenses (130)
- Repairs and Alterations (064)
- Equipment (070)
- Buildings (258)
- Land (730)
- Other Assets (690)

DHHR FUND DESCRIPTION

GENERAL REVENUE - FY 2014
DHHR - DIVISION OF HEALTH - CENTRAL OFFICE

<u>FUND</u>	<u>ACTIVITY</u>	<u>ACTIVITY NAME</u>	<u>USE OF FUNDS</u>	<u>FUNDS PERSONAL SERVICES</u>
0407	727	Health Right Free Clinics	<p>These funds are used to provide state dollars for grants to support the operations of Health Rights and/or Free Clinics in the state. A "Free" Clinic is defined as a private, not-for-profit organization, with a community-based board of directors, who provide free primary care services to poverty populations without private, public, Medicaid or Medicare insurance. Managing Program - Bureau for Public Health - OCHS.</p>	No
0407	822	Emergency Response Entities - Special Projects	<p>Provide funding for special projects (911, volunteer fire departments, ambulance services, etc.). Managing Program - Bureau for Public Health - OCHS.</p>	No
0407	845	Assistance to Primary Health Care Centers Community Health Foundation	<p>These funds will be used for the Community Health Foundation to support the development of the Man Community Trauma Center. Managing program - Bureau for Public Health - OCHS.</p>	No
0407	906	Tobacco Education Program	<p>Monies appropriated to support a comprehensive tobacco prevention program in West Virginia. Managing Program - Bureau for Public Health - OEHP.</p>	Yes

FY 2014 APPROPRIATION REQUEST
DIVISION EVALUATION SUMMARY

ARI

Revised _____
Page 1

Administration _____
 Department/Bureau _____
 Division of Finance _____
 Division _____

WV Code Chapter _____ 5A Statutory Reference _____
 Article _____ 2

<p>Division Description</p> <p>The Division of Finance consists of two sections: Accounting - Responsible for centralized general accounting, payroll, billing, accounts payable, accounts receivable, federal reporting and procurement for the department. Financial Accounting and Reporting - Responsible for establishing and maintaining the centralized accounting system (WVFIMS), and for preparation of the State's comprehensive annual financial report.</p>	<p>Funding is Recommended As Follows:</p> <p style="font-size: 48px; color: lightblue; opacity: 0.5; text-align: center;">Example</p>
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Contact: Jon Doe _____
 Title: Director _____
 Telephone # 304-558-0000 _____
 Email address: jon.doe@wv.gov _____

Approved Signature Authority

Division Evaluation Summary (Form AR-1)

Division Description - Briefly describe each division 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 AR-1 should be submitted for your entire organization.

Recommendation - Please do not write in this section.

Statutory Reference - In the upper right corner, identify the Chapter(s) and Article(s) of the Code of West Virginia that address the functions of each organization.

Included is a copy of each Division's Evaluation Summary as presented in the FY 2013 *Executive Budget*. If minor changes are necessary, please make the changes in **RED** ink. If major changes to this summary are necessary, then a **NEW** summary must be submitted with the request and marked "**Revised**" in red ink. If the AR1 is correct, please write "**OK**" in red ink on form.

If no changes are indicated in red, this form may not get updated.

If you retype the form, please indicate the changes in red or bold so they are easily identifiable.

Form AR1 requires the original signature in blue ink of the Cabinet Secretary, Bureau Commissioner, or Board Director.

Division Account Summary (Forms AR2, AR2A)

General Information - This form is a summary of each FY 2013 appropriated fund of the division along with the corresponding federal fund(s) and nonappropriated Special Revenue fund(s). After the Appropriation Requests are reviewed and the recommendations are determined, these forms will be completed with appropriate amounts for inclusion in the *Executive Budget*. Please do not write in the column entitled "Recommendation."

There must be a separate AR2 filed for each General Revenue, Appropriated Special Revenue, and Federal Block Grant Fund for your agency.

For the FY 2014 Appropriation Request, there will be no appropriated fund/account that will be recommended as only Unclassified or Unclassified–Total, but will be appropriated at a more detailed level (activities).

For the FY 2014 Appropriation Request the activities to be used for each fund are listed below (it is not necessary to list each object code within each activity, with the exception of Employee Benefits). We strongly encourage each department/agency to budget into each of these activities where an expense may be anticipated as there are restrictions per Budget Bill language on the amount of funds a department/agency may move from line-item to line-item. If the line-item doesn't exist, example Buildings, it cannot be used without a supplemental appropriation approved by the Legislature when they are in session.

- Personal Services
- Annual Increment
- Employee Benefits (must list each object code)
- Current Expenses
- Repairs and Alterations
- Buildings
- Equipment
- Land
- Other Assets
- BRIM Premium (if applicable)
- **Unclassified (no more than 1% of the total appropriations by fund may be requested, in compliance with W.Va. Code 5-1A-4); this activity may not include funding for Personal Services, Annual Increment, or Employee Benefits.**

The blank lines following Unclassified shall be used to list specific appropriations by activity and category. Form AR2A is available if more space is necessary.

Each activity/appropriation for a program activity/appropriation such as GAAP Project, Women's Commission, etc., must be shown using the following breakdown: Number of Positions, Personal Services, Annual Increment, Employee Benefits (must list each object code), Current Expenses, Repairs and Alterations, Buildings, Equipment, Land, and Other Assets.

NOTE: For a list of object codes see page 12.

You may be required at a later date to provide more detailed information (object codes) by fund or activity to the State Budget Office and/or the Legislature.

FY 2012 Actual State - This column shall contain the Actual expenditures for both appropriated and reappropriated General Revenue or Special Revenue funds, as well as all Federal Block Grants that are appropriated in the Budget Act.

- Do not combine fund types in this column.
- Amounts shall agree with the Auditor's Monthly Line Item (object code) Report, WVR 4020.
- Appropriated Special Revenue funds have priority over appropriated Federal Funds.
- Do not include Activity 426 transfers/expenses in the actual column.
- Number of positions should reflect the filled average FTEs for the actual expenditures.
- Report object code 160 and 163 actual expenditures under Employee Benefits regardless of activity that expenditure occurred.
- Report object code 110 actual expenditures under Current Expenses regardless of activity that expenditure occurred.
- Refer to the list of object codes and categories on page 13 to report actual expenditures.

FY 2013 Budgeted - For all fund types - Enter the amount budgeted, by object code, for Employee Benefits and by Category for all other items, for FY 2013 as shown on the approved Expenditure Schedule(s) at the time of preparation of this request. If applicable, include all reappropriated amounts for each item of appropriation for General/Lottery and Special Revenue.

Reappropriations - If applicable, enter the amount of reappropriated funds (see "FY 2013 Budgeted"), and subtract these amounts from the Gross Totals to arrive at the Net Totals in each column. This should balance to the approved expenditure schedules for each fund.

NOTE: The gross totals for Federal, Special, and Other should match Form AR7 "Estimated Disbursements FY 2013" column totals.

FY 2014 Current Level Request - Enter the request for this fund for General, Federal, Special, and Other funds in the respective columns and the total request from all sources in the Total column.

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

A detailed list of the fund numbers, name, and amounts that make up the "Other" column will be provided on the Summary of Other Nonappropriated Accounts, Form AR6.

Recommendation - Do not use this column. After the Appropriation Requests are reviewed and the Governor's recommendations are determined, this column will be completed by the State Budget Office with appropriate amounts for inclusion in the *Executive Budget*.

OBJECT CODES

Personal Services

- 001 Personal Services (with payroll deductions)
- 002 Other Personal Services
- 003 Payroll Reimbursements

Annual Increment

- 004 Annual Increment

Employee Benefits

- 010 Personnel Division and Public Employees' Insurance
- 011 Social Security Matching
- 012 Public Employees' Insurance
- 013 Other Health Insurance
- 014 Workers' Compensation
- 015 Unemployment Compensation
- 016 Pension and Retirement
- 160 WV OPEB Contribution
- 163 WV OPEB Remaining Contribution

Current Expenses

- 020 Office Expenses
- 021 Printing and Binding
- 022 Rental Expense
- 023 Utilities
- 024 Telecommunications
- 025 Contractual and Professional
- 026 Travel
- 027 Computer Services
- 028 Higher Education Interagency Contract Agreements and Fees (Higher Education use only)
- 029 Vehicle Rental
- 030 Rentals (machine and miscellaneous)
- 031 Association Dues and Professional Memberships
- 032 Fire, Auto, Bond and Other Insurance
- 033 Food Products
- 034 Clothing, Household and Recreational Supplies
- 035 Advertising and Promotional
- 036 Vehicle Operating Expense
- 037 Research, Educational and Medical Supplies
- 038 Routine Maintenance Contracts/Warranties
- 039 Manufacturing Supplies
- 040 Merchandise for Resale
- 041 Cellular Charges
- 042 Hospitality
- 043 Educational Training (stipends)

044	Energy Expense Motor Vehicles/Aircraft
045	Farm Expense
046	Subsistence
047	Energy Expense Utilities
048	Discharge and Parole Allowance
049	Inmate Per Diem Expenses
051	Miscellaneous
052	Training and Development
053	Postal and Freight
054	Computer Supplies and Equipment
056	Attorney Legal Service Payments
057	Attorney Reimbursable Expenses
058	Miscellaneous Equipment Purchases
059	Student Activities
080	Payment of Taxes
081	Payment of Claims and/or Settlement Agreements
083	Grants, Awards, Scholarships and Loans
084	Case Services (Human Services, Health, Vocational Rehabilitation)
086	Tax Mapping
088	Bond Sale Costs
089	Bank Costs
090	Assistance Payments
093	Reimbursement
094	Miscellaneous Land Expense
096	Other Interest and Penalties
097	Lottery Prizes
099	Natural Disaster Grants
100	Fund Transfers
101	Legislative Directed Transfer
110	Public Employees' Insurance Reserve Transfer
111	Counties and Municipalities
113	Payment of Coal Severance Tax
114	Investments
115	Membership Loans, Retirement Funds
116	Pension Benefits
117	Withdrawal from Retirement Funds
118	Purchase of U.S. Savings Bonds
119	Payments to Market Zone Retailers (ABCA use only)
123	Payments to National Guard (Adjutant General's Office use only)
124	Cost Allocation Adjustment/Settlement
125	Indirect Cost Reimbursement
127	Trustee Payments
128	Federal Subrecipient Disbursement
129	Taxable Grants and Subsidies for Agriculture
130	Reclamation of Non-State Owned Property
151	Debt Service (Bonded - Principal)
152	Debt Service (Bonded - Interest)
153	Debt Service (Leases - Principal)
154	Debt Service (Leases - Interest)
155	Taxable Grants and Subsidies
156	Medical Service Payments
158	Prepaid Tuition Payments (Treasurer's Office use only)
159	Royalties
161	Imprest Funds (Treasurer's Office approval required)
162	Debt Service (Bonded-Administrative Fee)
164	Supplemental Purse Awards (Racing Commission use only)

- 165 Crime Scene Cleanup
- 166 Crime Scene Cleanup/Claimant
- 167 Supreme Court Public Campaign Finance
- 168 Federal Funds transferred between State Agencies

Repairs and Alterations

- 061 Office and Communication Equipment Repairs
- 062 Research, Educational and Medical Equipment Repairs
- 063 Building and Household Equipment Repairs
- 064 Routine Maintenance of Buildings
- 065 Vehicle Repairs
- 066 Routine Maintenance of Grounds
- 067 Farm and Construction Equipment Repairs
- 068 Other Repairs and Alterations

Equipment

- 070 Office and Communication Equipment
- 071 Medical Equipment
- 072 Research and Educational Equipment
- 073 Household Equipment and Furnishings
- 074 Building Equipment
- 075 Vehicles
- 076 Livestock, Farm and Construction Equipment
- 077 Books and Periodicals
- 078 Other Capital Equipment
- 170 Computer Equipment

Buildings

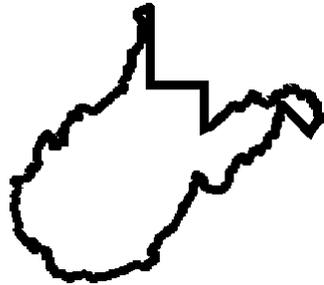
- 092 Building Construction
- 143 Building Improvements
- 150 Building Purchases
- 157 Leasehold Improvements

Land

- 144 Reclamation of State Owned Property
- 148 Land Improvements
- 149 Land Purchases

Other Assets

- 120 Contractor Payments for Capital Asset Projects
- 121 Purchase of Materials and Supplies
- 122 Consultant Payments for Capital Asset Projects
- 171 Computer Software
- 172 Intangibles
- 173 Internally Generated Software



AR3

FY 2014 Schedule of Federal Funds

Page 4
 Revised _____

DEPARTMENT/BUREAU: Health and Human Resources			
DIVISION/AGENCY: Division of Human Services			
FEDERAL FUND #: <u>8722-2014-0511</u> Fund-FY-Org			
PROGRAM NAME: Title IV-E - Foster Care			
DESCRIPTION: The Foster Care Program helps States to provide safe and stable out-of-home care for children until the children are safely returned home, placed permanently with adoptive families or placed in other planned arrangements for permanency.			
GRANTOR: U.S. Dept. of Health and Human Services			
Are state matching funds required? (Yes/No) <u>Yes</u>			
Formula: Federal (%) <u>73.63</u> State (%) <u>26.37</u> Local (%) <u>0.00</u>			
Is "Maintenance of Effort" required? (Yes/No) <u>No</u> (If so, describe in "COMMENTS" section.)			
Federal Catalog Number	Actual Receipts FY 2012	Estimated Receipts FY 2013	Estimated Receipts FY 2014
93.658	38,306,857	45,000,000	45,000,000
COMMENTS: Matching formulas: Administration - 50% federal, 50% state Payments - Matched at Federal Medical Assistance Percentage (FMAP). FMAP changes yearly and applies for the Federal Fiscal Year. FFY2011 (73.73% Fed, 26.27% State), FFY2012 (74.04% Fed, 25.96% State), FFY2013 (73.63% Fed, 26.37% State) Training - 75% federal, 25% state SACWIS (Statewide Automated Child Welfare Information System); FACTS (Family and Children Tracking System) - 50% federal, 50% state			
CONTACT PERSON: Jane Doe		TELEPHONE: 304-558-0000	
TITLE: Director, Office of Grants Management		E-MAIL: jane.doe@wv.gov	

FY 2014 Schedule of Federal Funds (Form AR3)

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 web site.

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 section. If using acronyms in your submission, please be sure to spell them out the first time used and include a list of acronyms used in your submission.

NOTE: ARRA REPORTING

When reporting funds received from the American Recovery and Reinvestment Act of 2009 (ARRA), each grant/award should be reported as a separate program with a unique program name (examples: ARRA - Title I or ARRA - Independent Living). DO NOT combine with other federal funding received from regular federal funding sources.

Department/Bureau - Enter the name of your Department/Bureau (e.g., Department of Revenue, Bureau of Senior Services).

Division/Agency - Enter the name of your division/agency (e.g., Tax Division, Geological and Economic Survey).

Fund # - Enter the WVFIMS fund number and state level organization to which the federal funds will be received/expended.

Program Name - Enter the Name of the Program for which federal funds are granted. (Make sure each program has a unique identifying name, e.g. "January 2010 Winter Storm" or "Flood Disaster, June 2010.")

Description - Briefly explain the purpose of the program and its goals. Please limit the description to approximately 50 words.

Grantor - Enter the name of the federal agency granting the funds (see list of Federal Sources in Expenditure Schedule Instructions).

Are State Matching Funds Required? - Enter "X" in the appropriate space provided.

Matching Formula - Enter the matching formula of this grant. If no State match is required, enter 100% Federal.

Is "Maintenance of Effort" Required? - Enter "X" in the appropriate space provided. Provide details of effort in comments section.

Federal Catalog Number - Enter all federal catalog numbers that apply to these federal funds. If this does not apply, enter N/A.

Actual Receipts 2012 - This column shall show by catalog number the actual federal receipts deposited directly into state federal funds for State FY 2012 (July 1, 2011 - June 30, 2012). (Should match Form AR7 "Actual Receipts FY 2012" column.)

Total Estimated Receipts 2013 - This column shall show by catalog number the total estimated federal receipts for State FY 2013 as reflected on the approved Expenditure Schedule at the time of preparation of this request. (Should match Form AR7 "Estimated Receipts FY 2013" column.)

Total Estimated Receipts 2014 - This column shall show by catalog number the estimated federal receipts for State FY 2014. (Should match Form AR7 "Estimated Receipts FY 2014" column.)

AR3

FY 2014 Schedule of Federal Funds

Page 5
 Revised _____

DEPARTMENT/BUREAU: Health and Human Resources			
DIVISION/AGENCY: Division of Human Services			
FEDERAL FUND #: <u>8722-2014-0511</u> Fund-FY-Org			
PROGRAM NAME: ARRA - Title IV-E - Foster Care			
DESCRIPTION: The Foster Care Program helps States to provide safe and stable out-of-home care for children until the children are safely returned home, placed permanently with adoptive families or placed in other planned arrangements for permanency.			
GRANTOR: U.S. Dept. of Health and Human Services			
Are state matching funds required? (Yes/No) <u>Yes</u>			
Formula: Federal (%) <u>100.00</u> State (%) <u>0.00</u> Local (%) <u>0.00</u>			
Is "Maintenance of Effort" required? (Yes/No) <u>No</u> (If so, describe in "COMMENTS" section.)			
Federal Catalog Number	Actual Receipts FY 2012	Estimated Receipts FY 2013	Estimated Receipts FY 2014
93.658	1,106,094	1,499,167	-
COMMENTS:			
CONTACT PERSON: Jane Doe		TELEPHONE: 304-558-0000	
TITLE: Director, Office of Grants Management		E-MAIL: jane.doe@wv.gov	

Comments - Use this space if additional information is necessary to further explain the matching formula and/or the “Maintenance of Effort” requirements. This may also be used for any other information that is considered useful, such as the impact on the program of federal fund reductions.

Contact Person - Enter the name, title, telephone number, and email address of the individual to contact for additional information regarding this program. *This information is for State Budget Office use only.*

The dollar amounts have been deleted on the forms provided from the previous fiscal year submissions. If only minor changes are necessary, please mark changes in **RED** ink and enter new dollar amounts. If major changes are necessary or a new program is to be added, then a new form must be submitted with the request and marked “Revised/New.”

If you are updating an electronic form from previous years submissions, make sure you review the form provided to you from the State Budget Office for grammar and stylistic changes.

If the program no longer has receipts to report mark “**Delete**” at the top of the form and return it so we can remove it from our database.

Request for Appropriation - Improvement above Current Level (Form AR4)

General Information - This form is designed to accommodate all requests for funds to expand programming over and above that which will be provided at the FY 2014 current level. All improvements or enhancements to a division's normal operation must be requested on this form.

Improvement packages will not be approved absent extraordinary circumstances. Requests for improvements above the FY 2013 appropriation may be submitted, only if necessary or per code requirement, but 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 spending unit believes that an increased level of funding is necessary for a program, that spending unit should seek a corresponding reduction from within the spending unit. To ensure that any improvement package does not cause an increase above FY 2013 spending levels, you have multiple options that include, but are not limited to:

1. Activities may be decreased or deleted.
2. Programs may be decreased or deleted.
3. 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.).

FY 2014 Improvement Requests - Enter the Improvement Request for this fund in the same manner as previously outlined (see Form AR2) for General, Federal, Special, and Other funds in the respective columns and the total request from all sources in the Total column. DO NOT include the disbursement of any request for improvement above the current level on the other forms (except AR8) in the Appropriation Request package. Do include revenue information on the necessary forms. Indicate on this form if this improvement request is a one-time expenditure or an on-going annual expense. Also, include the program name, activity name(s), and activity number(s).

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

Justification/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. Indicate by marking on the form if this is a "one-time expenditure" or "on-going expense."

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.

Any improvement request resulting from a court order or statutory mandate shall be explained in the justification section of Form AR4 identifying the date and reference of the court order or statute.

If the increased spending is for an appropriated Special Revenue or Federal Fund, make sure adequate revenue is available and reflected on Form AR7.

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.

If this improvement is to be matched by additional federal funds, please indicate the dollar amount of additional federal funds anticipated.

If the improvement requested is for a Capital Expenditure, indicate the corresponding Capital Expenditure Project Information from Form AR8 so it can be matched together.

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

All Improvement Levels must be ranked according to the priority within the DIVISION as determined by the Division Director and Department Secretary/Bureau Commissioner or they will not be considered.

Request for Supplemental Appropriation (Form AR5)

General Information - This form is only to be used when requesting a supplemental appropriation for FY 2013 (current fiscal year).

FY 2013 Request - Enter the request for this fund in the same manner as previously outlined (see Form AR2) for General, Federal, Special, and Other funds in the respective columns and the total request from all sources in the Total column.

Justification - Please justify in precise and explicit terms exactly why this supplemental appropriation request is necessary and what objective it will accomplish.

If the supplemental spending is for an appropriated Special Revenue or Federal Fund, make sure adequate revenue is available and reflected on Form AR7.

If the increased funding is for a Capital expenditure indicate the corresponding Capital Expenditure Project Information from Form AR8 so it can be matched together.

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

If this is a onetime expenditure or an ongoing annual expense, indicate it on the form. If a ongoing request, make sure to submit an Improvement Above Current Level form, Form AR4, for FY 2014 funding consideration. If this supplemental will become an ongoing program, explain the long-range objectives. Be sure to provide program name, supplemental impacts, and the related activity number(s).

Explain in detail any cost savings that would be realized if this supplemental is approved.

Any supplemental request resulting from a court order or statutory mandate shall be explained in the justification section of Form AR5 identifying the date and reference of the court order or statute.

If this supplemental is to be matched by additional federal funds, please indicate the dollar amount of additional federal funds anticipated.

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 improvement is not funded.

Summary of Other Nonappropriated Accounts (Form AR6)

General Information - This form is a summary of the funds and amounts that are included in the "Other" column of the Division Account Summary, Form AR2, AR2A. A separate Summary of Other Nonappropriated Accounts shall be submitted along with each AR2 that has "Other" funds.

Name/Purpose of Account - Name and purpose of account as shown on Expenditure Schedule Form ES2B.

Fund Number - Fund number assigned by State Auditor.

Personal Services - Current Level Request for FY 2014.

Annual Increment - Current Level Request for FY 2014.

Employee Benefits - Current Level Request for FY 2014.

Other - Includes all requested dollars not specified as Personal Services, Annual Increment, or Employee Benefits.

Total - Total request for each fund.

Total FY 2014 Current Level Request - Other - Total all columns to equal the total Personal Services, Annual Increment, Employee Benefits, and Other that are requested on Form AR2, AR2A.

Summary of Receipts and Disbursements (Form AR7)

General Information - Form AR7 will be used to consolidate receipts and disbursements for all nongeneral revenue accounts over a three year period.

NOTE: At the top of AR7, the source of funds must be indicated by marking the appropriate box. A separate form must be submitted for each fund type.

For accounts that expire and have a 13th month (July) close out period, be sure to adjust the cash balances at the end of the fiscal year to reflect the 13th month expenditures.

1. The name of the fund and WVFIMS four-digit fund number.
2. Actual cash balance and any funds deposited in an investment account at the close of the 13th month of FY 2011. Obtain from WVFIMS Fund Ledger Inquiry. From WVFIMS main menu choose "WVFIMS INQUIRIES," then choose "LEDGER INQUIRIES," then choose "FUND LEDGER INQUIRY," (or at "NEXT:" prompt at bottom of screen use "QFQ"). Type in fund number, press Enter and tab/move to select "3900 – Fund Balance – Unreserved." Type "S"/Enter/F2 and use total at bottom of screen.
3. Actual Receipts and Actual Disbursements for FY 2012. Must match Auditor's Monthly Line Item Report (WVR4020) for the 13th month FY 2012.
4. Actual Cash and Investment Balance at the close of the 13th month of FY 2012. Obtain from WVFIMS Fund Ledger Inquiry Prompt. Use the total beside 3900 - Fund Balance - Unreserved.
5. Estimated Receipts and Disbursements for FY 2013 as shown on your approved FY 2013 Expenditure Schedule (Form ES-2). **Disbursements must match AR2, AR2A, and AR11.**
6. Estimated Cash and Investment Balance at the close of FY 2013 as shown on your approved FY 2013 Expenditure Schedule.
7. Estimated Receipts for FY 2014.
8. Estimated Disbursements for FY 2014 as reflected on your Appropriation Request at the Current Level. **Disbursements must match AR2, AR2A, and AR11.** Also, nonappropriated funds must match AR6.
9. Estimated Cash and Investment Balance at the close of FY 2014. **(This number cannot be negative.)**

AR8

Capital Expenditure Project Information
FY 2013 - FY 2018

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Revised _____

Department/Bureau: Administration Division: General Services
 Project Name: P&G Debt Service Division Priority: 1
 Contact Name: Jane Doe Telephone: 304-558-0000
 E-Mail: jane.doe@wv.gov

SOURCES OF FUNDING:

	FY 2014		FY 2015	FY 2016	FY 2017	FY 2018
	FY 2013	Current-Level Request Improvement Request/ Increase *				
General						
Federal						
Special						
Other	122,130	122,130	122,130			
TOTAL	122,130	122,130	122,130			

SUMMARY OF EXPENDITURES:

	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
Renovation & Repair						
New Construction						
Building/Land Acquisition	96,075	102,815	110,029			
Subtotal	96,075	102,815	110,029			
Cost of Financing	26,055	19,315	12,101			
Equipment						
Cost of Financing						
TOTAL	122,130	122,130	122,130			
Debt Service						

Start date of project: July 2005 Estimated completion date: June 2015
 Total project cost: \$1,465,561
 Financed or leased? Yes No Annual Interest Rate: 6.80%

Method of financing/leasing: Lease purchase contract #GSD signed 6/30/2005 with Edward A. Haddad for a two story office building and surrounding lot-formerly P&G Building. Terms 144 payments @ 10,177.51 beginning July 2005 and ending on June 25, 2015.

Describe funding sources: State Building Commission Fund 2241 - rent proceeds.

Description and justification of project: Expand available office space for state agencies.

Benefit of project: To elimtate overcrowding and update work areas.

Describe how this project will impact your agency's operating budget.
After debt service is paid recovery should be in excess of \$140,000/year.

Annual Impact on Operating Budget (Positive or Negative in Current Level Dollars) First full fiscal year of impact: 2006

	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
FTE's						
Personal Services						
Employee Benefits						
Utilities	115,868	115,868	115,868			
Maintenance	85,976	85,976	85,976			
Other	14,716	14,716	14,716			
TOTAL	216,560	216,560	216,560			

Capital Expenditure Project Instructions (Form AR8)

General Information - A capital expenditure project is defined as any major construction, land acquisition, or renovation activity 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).

Project Name - Enter the name of the project.

Division Priority - All projects must be ranked from the most important (Number 1) to the least important by division. Enter the division priority number.

Contact Name/Telephone/Email Address - Please provide the name, telephone number, and email address of the person best suited to respond to questions regarding the project listed.

SOURCES OF FUNDING:

FY 2013 - 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, please provide details (including the dollar amount) in the "Describe funding sources" section.

FY 2014 Current Level Request - Include funding that is already provided in your FY 2014 Current Level Request.

FY 2014 Improvement Request/Increase - Include any funds being requested in a FY 2014 improvement package (Form AR4). If you are requesting an improvement to provide funding for this project, you must indicate on the improvement package the project name. If an improvement form is not submitted the amount in the improvement request/increase column will be ignored.

FY 2015 - Enter the total amount of funding that will be required during FY 2015, regardless of whether the funds will come from current level or improvements.

FY 2016 - Enter the total amount of funding that will be required during FY 2016, regardless of whether the funds will come from current level or improvements.

FY 2017 - Enter the total amount of funding that will be required during FY 2017, regardless of whether the funds will come from current level or improvements.

FY 2018 - Enter the total amount of funding that will be required during FY 2018, regardless of whether the funds will come from current level or improvements.

General - Include any funding provided from the State's General Revenue Fund.

Federal - Include all federal funding, whether appropriated or nonappropriated.

Special - Include any Special Revenue funding that is appropriated by the Legislature.

Other - Include any Special Revenue funding that is not specifically appropriated by the Legislature.

TOTAL - Total of the four funding types above.

SUMMARY OF EXPENDITURES:

FY 2013 - List any expenditures on capital expenditure projects for which FY 2013 funds have been budgeted.

FY 2014 through 2018 - List the proposed expenditures for each fiscal year. Should be limited to the amount that could be reasonably funded and administered in a single year.

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

New Construction - Expenditures should reflect the costs 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 - 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.

TOTAL - Total of all expenditures.

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.

Start/completion date - Indicate dates of project.

Financed or leased? - Mark "X" in appropriate space provided. If "yes," state the annual interest rate.

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. Examples – cleaner environment, improved response time by 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 how this project will affect your agency's operating budget - Describe the nature of the increases/decreases shown in the following item (e.g., Why are additional personnel needed? What classification 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 as detailed as possible.

Annual Impact on Operating Budget - Provide the first fiscal year of 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 2013 dollars, and any future costs described in the narrative should not be adjusted for inflation.

Division Summary of Capital Expenditure Projects (Form AR9)

Each division/agency must file a Summary of Capital Expenditure Projects on this form, listing all projects for which capital expenditure information is filed. The projects must be listed in order of priority to the division. For each project, please provide estimated Start/Finish dates, the total cost of the project, and the total annual impact on the operating budget for the project.

AR9

Division Summary of Capital Expenditure Projects
FY 2013 - FY 2018

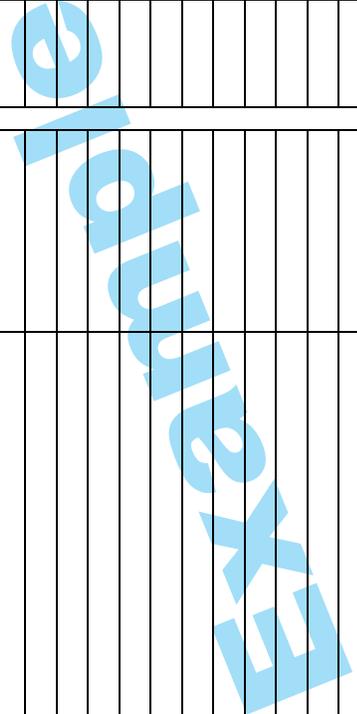
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Revised

Department/Bureau: Administration

Division: General Services

Priority #	Project Dates		Project Name	Total Project Cost	Impact on Operating Budget							
	Start	Finish			FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018		
1	2005	2015	P & G Debt Service	\$1,465,561	216,560	216,560	216,560					
2	1999	2014	Huntington Debt Service	2,068,000								
3	2005	2014	Capitol Complex Sidewalks, Pavers & Steps	2,700,000								
4	2006	2015	Capitol Roof Level Parapet Wall	9,660,000								
5												
6												
7												
8												
9												
10												
11												
12												
13												
14												
15												
16												
17												
18												
19												
20												
21												
22												
23												
24												
25												
Subtotal Impact on Operating Budget					216,560	216,560	216,560	0	0	0	0	0



Guidelines for Program Summary / Division Program Summary (Forms AR10, AR11)

Please complete the Program Summary worksheet and the Division Program Summary worksheet using the following criteria:

- **Program** - A group of related activities performed by one or more organization units for the purpose of accomplishing a function for which the government is responsible. A unit can be a division, a section, or a workgroup. Each program has an identifiable service or output and objectives to effectively provide the service.
- Please define a **program** at the **lowest** reasonable unit that fully describes the intended activities/functions. **Make sure programs identified on Forms AR10 and AR11 match the programs submitted with your narrative information. The narrative program totals must match the totals of the current level request. (If you later amend an Annual Program Cost or FTE totals on the AR10, you must also request a change in the narrative program totals.)**

FY 2014 PROGRAM SUMMARY

ART10

Department/Bureau Administration
 Division Finance
 Program Name _____ Accounting _____
 Federally Mandated? (Yes/No) No State Mandated? (Yes/No) Yes
 If State Mandated, cite WV Code Chapter 5A, Statutory Reference Article 2

Expenditure Summary	FY 2012 Actual				FY 2013 Budgeted				FY 2014 Current-Level Request			
	Fund	FY	Org	Account Number	Fund	FY	Org	Account Number	Fund	FY	Org	Account Number
Number of Positions	0.70				0.70				0.70			
Total Personal Services	21,992				21,992				21,171			
Employee Benefits	9,000				9,000				6,000			
Other	378,894				378,894				232,242			
Gross Total	409,886				409,886				259,413			
Less Reappropriations												
Total Program	409,886				409,886				259,413			
% Funding	100.00%				100.00%				100.00%			

FY 2014 Current Level Request Details:

Fund No.	Activity No.	Amount	Federal Revenue Account Fund	Activity No.	Amount	Special Revenue Account Fund	Activity No.	Amount	Appropriated Lottery Revenue Account Fund	Activity No.	Amount	Other Revenue Account(s) Fund	Activity No.	Amount
0203	001	20,271												
0203	004	900												
0203	010	6,000												
0203	099	12,733												
0203	130	82,029												
0203	064	7,067												
0203	070	3,000												
0203	913	70,609												
0203	125	130,283												
Current-Level Request Total		332,892												

Total Current-Level Request 332,892
 Requested Improvement(s) _____
 Priority Number(s) _____
 Total Requested Program Cost for FY 2014 332,892

Program Summary (Form AR10)

This form is to be used to provide financial details about one program. List each program on a separate form.

Program Name - Enter the name of the program. (Identify any Acronyms.)

Mandated - Indicate whether the program is mandated by the federal and/or state government, and provide the code citation if State-mandated.

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

- Listed by major category of expenditures (Number of Positions, Total Personal Services (includes Annual Increment), Employee Benefits, Other).
- Listed by fiscal year and revenue source.
 - FY 2012 Actuals by fund - These columns detail actual spending of **all funds** (General, Appropriated Federal, Special, and Lottery, and Other Federal and Special) for this program. These amounts shall agree with the Auditor's Monthly Line Item (object code) Report, WVR4020.
 - FY 2013 Budgeted by fund - The amount budgeted as shown on the approved expenditure schedule at the time of preparation of this request for this program. Appropriated Regular and Excess Lottery should be reported separate from Appropriated Special on this form. Include reappropriated funds. Do not include supplemental requests.
 - FY 2014 Current Level Request by fund - The amount requested as shown on AR2 and AR2A. Do not include anticipated reappropriated funds or improvement requests to FY 2014. Please note that this is the Annual Program Cost should match in the narrative (see pages 44 - 45).
 - % Funding - This will automatically calculate the breakdown of funding source by program.
 - FY 2014 Current Level Request Details - The amount requested at the current level should be detailed by fund number, activity, and amount. The totals for each fund type should match column totals in the previous instructions.
 - Requested improvements - Add any improvements requested that are specifically for this program.
 - Total Requested Program Costs for FY 2014 - Total of the program cost if current level and requested improvements are approved.

Division Program Summary (Form AR11)

Programs - List programs from Form AR10. Enter **gross totals** for FY 2012 Actuals, FY 2013 Budgeted, and FY 2014 Current-Level Request. A separate program summary, Form AR10, must be completed for each program listed on the Division Program Summary, Form AR11. Enter total reappropriations and the net total program cost for all programs.

Expenditure Summary - Consolidate all programs by major category of expenditures (Number of Positions, Total Personal Services, Employee Benefits, Other).

On AR11, total programs should balance under the Programs Names section and the Expenditure Summary section. Totals for the FY 2013 Budgeted and FY 2014 Current Level Request should match the totals of all AR2/AR2As for the division.

NOTE: Only one AR11 should be submitted per organization.

Narrative Instructions

Purpose

The purpose of the budget narratives is to provide brief but accurate descriptions of state government agencies. In general, the narrative explains an agency's mission and shows (through operations, goals, objectives, and performance measures) how that mission is to be and is being accomplished.

Organization

The narratives organize state agencies into these levels:

- The highest level is the *Constitutional Officer/Department/Bureau*: established by state law.
- The next level down is *Division* (also referred to as an agency or organization).
- The lowest level, *Program*, must match the programs on an agency's FY 2014 Appropriation Request forms AR10 and AR11.

Please review the section levels on the "Checklist of Requested Information" page to determine what information should be submitted for each agency.

Address of Main Web Page

Include the agency's website home URL (address). If there is no web page for an agency, then indicate "None" instead of a URL.

Preparation

- Always begin with the narrative file as emailed to your agency – it contains the final version of the changes made last year, including those made during the proofing process. If your agency is unable to read the file, call 304-558-5890.
- Changes to an agency's organizational chart (if applicable) may be written directly on the printed copy.
- **The program FTEs and Annual Program Costs included in your narrative should match those listed on the AR10 and AR11 forms for FY 2014.**

Narrative Formatting Guidelines

- Do not add any visual graphics (such as bullet points or check marks) to the narrative.
- Use a single space (not two) between sentences.
- Do not use manual page breaks ("Control" + "Enter"). Let your narrative flow across pages.
- **Each acronym in the narrative must be spelled out in the text (the first time it is used) and included in a separate alphabetical list submitted with the appropriation request.**
- Use tabbed columns for the multicolumn, statistical performance measures. (The columns are not required to line up.)
- Use a single tab between each column. **(Do not use the spacebar or tab key to align.)**
- If a multicolumn performance measure uses statistics with decimal points, use the same number of decimal places across that row.

Submitting the Narrative

Send a word processing file on or before September 4, 2012, and submit one printed copy of your budget narrative, acronym list, and org chart (if applicable) with the Appropriation Request forms. The narratives will be formatted, edited, and returned to the agencies for proofing before the *FY 2014 Executive Budget* is produced.

If you have any questions regarding the narrative, please call 304-558-5890 or send an e-mail to State.Budget.Office@wv.gov.

Checklist of Requested Information

CONSTITUTIONAL OFFICE, DEPARTMENT and BUREAU narratives shall include the following (plus a complete, alphabetical acronym list):

With Divisions

- Website Home URL
- Organizational Chart
- Mission Statement
- Goals/Objectives

Without Separate Divisions

- Website Home URL
- Organizational Chart
- Mission Statement
- Operations
- Goals/Objectives/Performance Measures
- Programs (if applicable)

Brief description

Estimated FTEs

Estimated program costs

Revenue Sources

DIVISION narratives shall include the following (plus a complete, alphabetical acronym list):

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

Brief description

Estimated FTEs

Estimated program costs

Revenue Sources

Narrative Instructions for Constitutional Offices/Departments/Bureaus

Our **ORGANIZATIONAL CHARTS** are programmatic charts, not staff charts. The charts may range from the simple to complex and may delineate relationships between agencies and/or other groups such as commissions or boards.

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

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

Example:

The Department of Transportation (DOT) provides the transportation-related services and infrastructure necessary to enhance the safe, efficient, and environmentally sound movement of people and goods across a growing and economically progressive West Virginia.

OPERATIONS (include only if there are no separate divisions) – (For explanation and examples, see *Operations* under “Narrative Instructions for Divisions.”)

GOALS/OBJECTIVES

For departments and bureaus, the goals and objectives should relate back to those of the Governor’s Office.

- **Goals** are established by the agency. They are general, issue-oriented statements that declare what an agency intends to accomplish to fulfill its mission.
- **Objectives** are detailed, quantifiable, time-specific statements of activities related to achieving the goals. They are targets for specific agency or program actions.

When there are no separate divisions, the agency needs to have quantifiable objectives.

When there are separate divisions for constitutional offices/departments/bureaus, objectives tend to be less quantifiable. In those cases, the divisions have the specific objectives that should relate back to the goals/objectives of the higher level.

Divisions must be placed in alphabetical order (although an administrative/executive division may be placed first).

Example of a Goal with a specific Objective:

Continue to enhance revenue collection through improved compliance efforts made possible by the Tax Division’s integrated tax system.

Collect \$185 million from delinquent taxpayers in 2012.

PERFORMANCE MEASURES (only if there are no separate divisions) – (For explanation and examples, see *Performance Measures* under “Narrative Instructions for Divisions.”)

PROGRAMS (may be listed if there are no separate divisions) – (For explanation and examples, see *Programs* under “Narrative Instructions for Divisions.”)

Narrative Instructions for Divisions

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

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

Example:

The mission of the West Virginia Economic Development Authority is to provide financial assistance and credit enhancement enabling a favorable environment for job creation and retention for business in West Virginia.

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

Example:

Operations

*Provides administrative support and supervision for ten regional jails.
Supervises recruitment, selection, and training of regional jail staff.
Provides security at regional jails.
Conducts inmate job fairs at various locations around the state of West Virginia.*

GOALS/OBJECTIVES/PERFORMANCE MEASURES -

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

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

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

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

Example:

Meet federal benchmarks to receive maximum federal incentive funding.
Maintain an efficiency rate above the 75% federal standard for the collection and distribution of child support.
Establish paternity for at least 90% of the children in the bureau's child support cases.
Collect current support in at least 70% of child support cases in the month in which it was due.

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.

- Reflect the division’s extent of achievement
- Describe what you do directly for your customers
- Likely to be viewed by the public as a benefit

Performance measures should be efficiency or effectiveness type.

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

Examples of Efficiency or Effectiveness Measures:						
<i>Fiscal Year</i>	<i>Actual 2010</i>	<i>Actual 2011</i>	<i>Estimated 2012</i>	<i>Actual 2012</i>	<i>Estimated 2013</i>	<i>Estimated 2014</i>
<i>Inspections conducted per man hour</i>	#	#	#	#	#	#
<i>Jobs retained or created each year</i>	#	#	#	#	#	#
<i>Grant payments processed within three days of receipt</i>	%	%	%	%	%	%
<i>Facilities inspected for compliance at least once per year</i>	%	%	%	%	%	%

Performance measures should NOT be workload measures.

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

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

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

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

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

Examples of Workload Measures (please try not to submit workload measures):						
<i>Fiscal Year</i>	<i>Actual 2010</i>	<i>Actual 2011</i>	<i>Estimated 2012</i>	<i>Actual 2012</i>	<i>Estimated 2013</i>	<i>Estimated 2014</i>
Safety inspections conducted	#	#	#	#	#	#
Press releases issued	#	#	#	#	#	#
Training courses held	#	#	#	#	#	#
Employment interviews held	#	#	#	#	#	#
Loan applications processed	#	#	#	#	#	#

There are four steps to meaningful measures:

- Step 1:** Define the mission.
- Step 2:** Determine the goals and/or specific objectives.
- Step 3:** Identify performance results of the specific objectives. (Performance results can be classified into three types: effectiveness, efficiency, and workload.)
- Step 4:** Develop performance measures.
 - Performance measures should be directly linked to an agency’s objectives.
 - Choose measures that can be used for planning, to quantify the performance of the agency, as well as to monitor and evaluate the degree of success in achieving results developed in Step 3.
 - Performance measures should be reported in State fiscal years (there are a few exceptions).
 - Performance measures should be based on current-level funding.

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

Although agencies are not obligated to use the same performance measures as the previous year, since goals and objectives (and performance measures) often change and improve, agencies should have some long-term objectives.

The focus for the FY 2014 performance measures is to show:

- The trend of your division’s actual performance for the three most recent fiscal years (FY 2010 through FY 2012)
- The FY 2012 estimate of your division’s performance (identical to what was in last year’s final narrative for the FY 2012 estimate – if the measure is the same)
- The performance level objectives the division is trying to achieve in FY 2013 and FY 2014 (based on current-level funding).

FY 2013 Estimates are NOT required to match what was in last year’s narrative. They are targets and are subject to change.

This year, instead of a separate section for performance measures, the individual measure will immediately follow its corresponding objective. That section will be titled “Goals/Objectives/Performance Measures.”

Examples of Performance Measures (with the corresponding Goals/Objectives): (Statistics are only for the purpose of demonstration.)						
Performance Measures						
<i>Maintain a minimum of 99% financial accuracy of claims paid (in dollars) each year.</i>						
<i>Fiscal Year</i>	<i>Actual 2010</i>	<i>Actual 2011</i>	<i>Estimated 2012</i>	<i>Actual 2012</i>	<i>Estimated 2013</i>	<i>Estimated 2014</i>
<i>Financial accuracy (dollars) of claims paid</i>	99.0%	99.4%	99.0%	99.0%	99.0%	99.0%

SMART529® will have five percent growth in accounts per year and ten percent growth in fund value.

<i>Fiscal Year</i>	<i>Actual 2010</i>	<i>Actual 2011</i>	<i>Estimated 2012</i>	<i>Actual 2012</i>	<i>Estimated 2013</i>	<i>Estimated 2014</i>
<i>Percent of change in accounts</i>	<i>N/A</i>	<i>6%</i>	<i>N/A</i>	<i>6%</i>	<i>5%</i>	<i>5%</i>
<i>SMART529® accounts</i>	<i>100,240</i>	<i>106,170</i>	<i>N/A</i>	<i>112,996</i>	<i>118,645</i>	<i>124,578</i>
<i>Percent of change in fund value</i>	<i>N/A</i>	<i>22%</i>	<i>N/A</i>	<i>31%</i>	<i>10%</i>	<i>10%</i>
<i>Change in fund value (millions of dollars)</i>	<i>\$978</i>	<i>\$1,194</i>	<i>N/A</i>	<i>\$1,572</i>	<i>\$1,729</i>	<i>\$1,902</i>

Inspect all coal mines and mining facilities as set forth in the West Virginia Code.

<i>Calendar Year</i>	<i>Actual 2010</i>	<i>Estimated 2011</i>	<i>Actual 2011</i>	<i>Estimated 2012</i>	<i>Estimated 2013</i>	<i>Estimated 2014</i>
<i>Conducted required inspections of mines and facilities</i>	<i>100%</i>	<i>100%</i>	<i>100%</i>	<i>100%</i>	<i>100%</i>	<i>100%</i>

Maintain initial claims mean processing times at or below the Social Security Administration's established goals for the fiscal year.

<i>*Federal Fiscal Year</i>	<i>Actual 2010</i>	<i>Estimated 2011</i>	<i>Actual 2011</i>	<i>Estimated 2012</i>	<i>Estimated 2013</i>	<i>Estimated 2014</i>
<i>Claims processing time objectives met</i>	<i>100%</i>	<i>100%</i>	<i>100%</i>	<i>100%</i>	<i>100%</i>	<i>100%</i>

*For the few agencies with (preapproved) performance measures expressed in calendar or federal fiscal years, these are the column header examples for the FY 2014 document.

PROGRAMS - A *Program* is a group of related activities performed by one or more organizational units to accomplish a function for which the government is responsible. (A unit can be a division, section or workgroup.)

- An agency determines the *Programs*.
- Programs and financial details match the AR10s and AR11 (see beginning of this section).
- For each program, you must include the following:
 - A. A brief description of the program (one or two sentences).
 - B. Estimated FTEs associated with the program as reported on AR10 .
 - C. Estimated program cost as reported on AR10 at current level request.
 1. Program cost should include the total dollars for delivery and administration/support of the program (unless the administration/support function is a separate program.) Do not include improvements above the current level requested.
 2. Program totals must match the totals of the current level request.
 - D. Revenue Sources as reported on AR10. Use whole percentage (no decimals) and make sure it totals to 100%. These should be listed in the following order for each program.

1. General Revenue (G)
2. Federal Revenue (F)
3. Special (S)
4. State Road (R)
5. Appropriated Lottery (L)
6. Other (O)

Do not list revenue source if the program does not use that type of funds:

For Example:

Revenue Sources: 20% - G, 50% - S, 30% - O
Revenue Sources: 60% - F, 40% - R

The *Programs* must be in alphabetical order (except for an administrative/executive program), but may be grouped by sections (sections also must be in alphabetical order).

Example:

Help America Vote Act
The Help America Vote Act unit implements the provisions of the Federal Help America Vote Act, and administers the County Voting Assistance Loan Program.
FTEs: 2.00 Annual Program Cost: \$1,417,451
Revenue Sources: 100% - F

Any performance measures for individual programs will be on the division level.

Glossary

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

ACTIVITY: Activity refers to the individual item of appropriation as listed in the Budget Act.

ANNUAL INCREMENT: Every eligible employee with a total of three (3) or more years of service shall receive an annual salary increment equal to \$60 times the employee's years of service.

APPROPRIATED FEDERAL FUNDS: Those federal funds listed in the Budget Act as Federal Funds in accordance with Chapter 4, Article II, of the Code of West Virginia. Appropriated Federal Funds are appropriated in Title II, Section 6, of the Budget Act. These funds shall be shown under the column heading "Federal."

APPROPRIATED SPECIAL REVENUE FUNDS: Specific revenue sources that by legislative enactments are not required to be accounted for as General Revenue. Appropriated Special Revenue Funds are appropriated in Title II, Sections 2 and 3, of the Budget Act. These funds shall be shown under the column heading "Special."

AMERICAN RECOVERY AND REINVESTMENT ACT OF 2009 (ARRA): Federal funding bill passed February 2009 as an economic stimulus package. The money set aside by this program will go towards projects such as improving education, building roads, public transportation, criminal justice, health care, and many other areas. The government is hoping that this package will create jobs and provide many other economic benefits.

BASE BUDGET: The funds provided for the current fiscal year (less one-time or surplus appropriations) to a department/division to establish a starting point for the current-level in the appropriation request process for the next fiscal year.

BUDGET ACT/BUDGET BILL: The legislation that appropriates the expenditures required to operate state government for each fiscal year.

BUREAU: The bureaus for the executive branch of State government which are established by Chapter 5F of the West Virginia Code.

CAPITAL EXPENDITURE PROJECT: 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 2014 is defined as the same funding level for Appropriated Special and Federal appropriated accounts and 92.5% for General and Regular Lottery as in FY 2013, less exempted funds/activities and "one-time" appropriations or surplus appropriations.

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

DEPARTMENT: The departments for the executive branch of State government that are established by Chapter 5F of the West Virginia Code.

DIVISION: Each primary entity in the State Appropriation Request Process 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, whose funds are appropriated from Federal Block Grants in accordance with Chapter 4, Article II, of the Code of West Virginia. Appropriated Federal Block Grants are appropriated in Title II, Section 7, of the Budget Act. These funds shall be shown under the column heading “Federal.”

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

FEDERAL ECONOMIC STIMULUS: See American Recovery and Reinvestment Act of 2009.

FEDERAL FUNDS: Federal funds consist of any financial assistance made to any State department/bureau/division by the United States government, whether a loan, grant, subsidy, augmentation, reimbursement, or any other form of such assistance. For budget purposes, only the direct recipient of federal funds will include them as “Federal.” Agencies that receive federal funds from other state agencies 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 a 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): The State of West Virginia’s fiscal year runs from July 1 to June 30.

FULL-TIME EQUIVALENT POSITION (FTE): A position with a full-time equivalent equal to 1.00 would indicate that the employee works the full work schedule established by the appointing agency, usually 2,080 hours per year. Any employee who works less than full-time would have an FTE of less than 1.00 which would be based on the number of hours worked per year in relation to the total hours required for full-time. Example: A person who works for an agency 20 hours a week, 1,040 a year, would have an FTE of 0.50.

GENERAL REVENUE FUND: Shall mean the general operating fund of the State and includes all money received or collected by the State except as provided in Chapter 12, Article II, Section 2, of the Code of West Virginia or as otherwise provided. General Revenue Funds are appropriated in Title II, Section 1, of the Budget Act. These funds shall be shown under the column heading “General.”

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 a division above that provided by the FY 2013 Current Level. Funds for new programs shall be requested through Improvement Levels. All Improvement Levels shall be ranked according to the priorities of the division.

LAND ACQUISITION: Includes the cost of acquiring right-of-way and preparing the site for construction, including demolition.

LOTTERY NET PROFITS: Those appropriations in Title II, Section 4, of the Budget Act. These funds shall be shown under the column heading “Special.” Also commonly referred to as Regular Lottery.

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 respond to 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: constitution officer, department, or bureau; 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: Object Codes refer to the detail level of expenditure that make up the items representing the total activity dollars (formerly called "Line Items").

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

ONETIME APPROPRIATION: Funds appropriated by the Legislature for a specific purpose not to be funded on a continuing basis.

OPERATIONS: Details the activities and/or functions of the division. May also include the subdivision or units within a division and the respective activities.

OTHER FEDERAL FUNDS: Those federal funds not specifically listed in the Budget Act but appropriated by Title II, Sections 10 and 12, of the Budget Act. These funds shall be shown under the column heading "Federal."

OTHER POSTEMPLOYMENT BENEFITS: Fringe benefits (other than pension benefits) that are provided to retired and former employees.

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 10, of the Budget Act. These funds shall be shown under the column heading "Other."

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 a division, 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 that the Legislature, through specific language in the Budget Act, has authorized to be made 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: Surplus general revenue, lottery net profits, and excess lottery revenue funds accrued from fiscal year ending June 30, 2012, and available for appropriation and expenditure during FY 2013.

Acronyms

ADA	Americans with Disabilities Act of 1990
AR	Appropriation Request
ARRA	American Recovery and Reinvestment Act of 2009
BRIM	Board of Risk and Insurance Management
CD	Compact disk
DHHR	Department of Health and Human Resources
DOH	Division of Highways
EPSCoR	Experimental Program to Stimulate Competitive Research
ES	Expenditure Schedule
FARS	Financial Accounting and Reporting Section
FFY	Federal Fiscal Year
FMAP	Federal Medical Assistance Percentage
FTE	Full-time Equivalent
FY	Fiscal Year (State Fiscal Year)
GAAP	Generally Accepted Accounting Principles
GED	General Equivalency Diploma
HMVMT	Hundred Million Vehicle Miles Traveled
LATA	Local Access Transport Area
MOE	Maintenance of Effort
OCHS	Office of Community Health Systems
OEHP	Office of Epidemiology and Health Promotion
OPEB	Other Postemployment Benefits
ORG	Organization
OSHA	Occupational Safety and Health Administration (federal)
PEIA	Public Employees Insurance Agency
PERS	Public Employees Retirement System
TIAA-CREF	Teachers Insurance and Annuity Association - College Retirement Equities Fund
URL	Universal Resource Locator (Internet address)
USDA	United States Department of Agriculture
WV	West Virginia
WVFIMS	West Virginia Financial Information Management System
WVU	West Virginia University