

State of West Virginia

Expenditure Schedule Instructions

Fiscal Year 2015



State Budget Office

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DEPARTMENT OF REVENUE

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GOVERNOR

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ROBERT S. KISS
CABINET SECRETARY

TO: All Spending Units
FROM: Robert S. Kiss, Cabinet Secretary
Department of Revenue
SUBJECT: FY 2015 Expenditure Schedule
DATE: April 15, 2014

A handwritten signature in black ink, appearing to read "R. S. Kiss", with a horizontal line extending to the left.

Fiscal Year 2015 is a landmark year for the West Virginia budgeting process. It was started with the submission and processing of appropriation requests in the wvOASIS Budget Development during the fall of 2013. Budget Development was first module of the system to “go-live” and is paving the way for the complete integration of the State’s administrative functions including finance, human resources/payroll, and procurement.

Enclosed are the Expenditure Schedule instructions to be used in filing your FY 2015 Expenditure Schedules. The FY 2015 Expenditures must be completed in the wvOASIS Budget Development system and are due to the State Budget Office no later than Monday, May 5, 2014. See the following pages for what forms and reports are required to be submitted.

The FY 2015 approved expenditure schedule will interface into wvOASIS Financial where they can be modified (if necessary) throughout the fiscal year. Additional instructions will be provided during the wvOASIS Financial training.

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

RSK:jr

Enclosures

Expenditure Schedule Instructions FY 2015

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GENERAL
INSTRUCTIONS

Expenditure Schedule Submission Instructions

Users should have attended a wvOASIS Budget Development training session last fall and/or a wvOASIS Expenditure Schedule training session this spring prior to creating or modifying Expenditures Schedules in the system. These instructions are not a replacement for training and assume users are familiar with navigation, workflow, and terminology used within the system. Refer to the *wvOASIS Expenditure Schedule Training Manual* for technical information about the system and processes.

On the following pages, the Expenditure Schedule Forms and Reports are explained. An Expenditure Schedule should include all funds of the department. Expenditure Schedules will be transferred into wvOASIS Financial from budget development. 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, State Road, and Nonappropriated). Clearing Accounts will be established in wvOASIS Financial at a later date.

As the forms are being prepared, each form should indicate the department and the unit name. Care should be taken to assure that the fund numbers are the same as those assigned by wvOASIS for FY 2015. To submit the Expenditure Schedule, 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 May 5, 2014. All forms should be advanced to stage 720 for the State Budget Office to be able to review them (see the wvOASIS Expenditure Schedule training manual for information on stages).

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

Business Intelligence Reports

1. Expenditure Schedule (ES-001 run at Organization External Level 4 for the Department)
2. Summary of Revenue, Expenditures, and Balances (ES-007)
3. Enrolled Budget Reconciliation (ES-004)
4. Personal Services Expenditure Schedule Account Summary (ES-009-PS1)
5. Dues and Memberships (AR14)

Excel Form (only required for specified accounts)

6. Monthly Allotments (ES-1A)

In the email Subject line, use the following format: ES15, department #, department name; e.g., ES15 0220 Ethics Commission.

Contact Information

Budget Development Access:	myapps.wvsao.gov	
Websites:	wvoasis.gov (wvOASIS information and updates) budget.wv.gov (instructions, reports and training materials)	
Help Desk for Budget Development System Support:	helpdesk@wvoasis.gov 304-558-6708 (local) 1-855-898-3744 (toll free) 1-855-666-8823 (toll free)	
Emails:	state.budget.office@wv.gov budget@wvlegislature.gov enterprisereadiness@wvoasis.gov	West Virginia State Budget Office West Virginia Legislative Auditor's Office wvOASIS/ERP Board (regarding implementation, deployment, and training for wOASIS)

General Information

- Employee Benefits was moved from appropriation 01000 into appropriation 00100 which now includes Personal Services and Employee Benefits by an allocation in the system. You do not need to negate the benefits in appropriation 01000 as taught in wvOASIS training. Employee Benefits should be budgeted using appropriation 00100 using the guidelines in the Appendix.
- Annual Increment is \$60 per year after three full years of service as of July 1 and shall be paid from the appropriation 00100 Personal Services, budget object 1206, or other programmatic appropriations that support personal services.
- Minimum wage is \$7.25 per hour until December 31, 2014. Starting January 1, 2015, the minimum wage is \$8.00 per hour.
- There are no longer revenue classes (FIMS 640 or 700). Each revenue source must be budgeted in order to deposit revenue using that source code.
- **Cents are NOT to be used on any schedule in Budget Development.**
- If reappropriated funds are going to be used for personal services, they must entered as a negative reimbursement to the current fiscal year using budget object 1202 on form ES.
- ALL Reappropriated balances will be converted from FIMS into wvOASIS Financial. Additional instructions will be provided during wvOASIS Financial training.
- A listing of Budget Objects and Revenue Codes for wvOASIS can be found at www.budget.wv.gov/stateagencyforms/expenditureschedules/Pages/default.aspx.

Expenditure Schedule

(Form ES_AGENCY_SCHED)

General Information - This form is a listing of each FY 2015 unit of the department including all funds utilized by the unit. The ES form is filled out at the detailed chart of accounts level, including sub fund and sub object. If a department chooses not to budget at the detailed chart of accounts, then a default value of "0" can be used in these fields. Be aware that units must be budgeted using the same unit breakdown on the AR13 (quarterly expenditure allotment) as is used on the ES form in order to properly load into wvOASIS Financial.

Create/Edit Budget Request Tab

Budget Bill Number – Select the Budget Bill number from the drop down list. For FY 2015 the selection will be SB 306.

Organization – Enter your Unit code (8 digits).

Budget Lines Tab

2014 Current Year Amended – This column displays the FY 2014 current Expenditure Schedule in FIMS from December 2013.

2015 Preliminary Expenditure Schedule – This column displays the original Appropriation Request entered in the fall at the unit level through stage 60. This will not include any adjustments or corrections made by the State Budget Office (including budget reductions) or the Legislature after the stage 60 submission from the fall except for the merging of Employee Benefits into the appropriation with Personal Services. The ES-001 report is available in Business Intelligence to reconcile and show any differences that need addressed (see Business Intelligence section for detailed information about reports).

Adj Exp Schedule – Enter any adjustments (+/-) to the original request in the 2015 Preliminary column to reconcile to the FY 2015 Budget Bill and any other adjustments necessary. You only need to enter any differences in this column. The following guidelines should be followed when finalizing the FY 2015 Expenditure Schedule:

- 1) The Personal Services budget objects (objects 1200-1206) and number of FTEs should match what was provided on the FY 2015 Personal Services Worksheets by fund and appropriation.
 - a. If you use budget object 1202 (Payroll Reimbursement), you must provide details of the source/destination of the reimbursement. A positive reimbursement indicates funds will be reimbursed to another accounting string. A negative reimbursement amount indicates funds will be reimbursed from another accounting string. If you will have personal services paid from a reappropriated appropriation you should enter a negative amount in the current year (FY 2015) for budget object 1202.
 - b. Budget Object 1204 (Attrition) can only be used with approval from the State Budget Office. You must provide justification and receive approval before using.
 - c. A sufficient amount to cover anticipated Annual Increment payroll should be budgeted using budget object 1206.
- 2) Employee Benefits budget objects (objects 2200-2209) should be budgeted according to the guidelines listed in the appendix. Since the format of the Budget Bill changed and Employee Benefits were rolled up into the appropriation for Personal Service (00100) by an allocation in the system. You do not need to negate the benefits in appropriation 01000 as taught in wvOASIS training.
- 3) The standard activities (Current Expenses, Repairs and Alterations, Equipment, etc.) should only use budget objects belonging to their category. See the budget object listing for object category.
- 4) The amount budgeted in object 3218 should be greater than or equal to the total of the AR14 (Dues and Memberships).

- 5) There should be a sufficient amount budgeted in budget object 3219 for BRIM Premiums. If a fund has an appropriation for BRIM Premium, these payments should be paid from appropriation 91300. If the appropriation for 91300 is insufficient, premiums should be budgeted in Current Expenses (13000) or Unclassified (09900) and later amended using an Intra-Agency transfer to appropriation 91300 in wvOASIS Financial to provide a sufficient amount in the appropriation for BRIM Premium. If a fund does not have an appropriation 91300, premiums should be paid from Current Expenses (13000), Unclassified (09900) or another appropriate line.
- 6) Programmatic appropriations, such as “Law Enforcement” or “Mineral Mapping System,” must be detailed by budget object.

2015 Final Expenditure Schedule – Once the form is saved, this column will automatically calculate and populate based on the adjustments entered and will display the original Expenditure Schedule that will be submitted for FY 2015 for review, approval, and integration in wvOASIS Financial.

Quarterly Allotment

(Form AR13_AGENCY_REQ)

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

Create/Edit Budget Request Tab

Organization – Enter your Unit code (8 digits). This should be completed using the same units and totals as the ES_AGENCY_SCHED.

Budget Lines Tab

Q1-Q4 Allotment – Enter the expected quarterly allotment for each appropriation on each fund. Each appropriation total must match the Budget Act, SB 306. **General Revenue** funds cannot exceed the following percentage guidelines, but can be less for the first three quarters:

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

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

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

Additional Information

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

Monthly Allotments

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

<u>Fund</u>	<u>Org – Appropriation</u>
0186	Secretary of Administration – Lease Rental Payments
0226	Public Defender Services – Appointed Counsel Fees and Public Defender Corps
0313	State Department of Education – Increased Enrollment
0314	State Department of Education – Special Education – Counties
0317	State Department of Education – State Aid to Schools (All)
0390	State Department of Education – Vocational Aid and Adult Basic Education
0403	Division of Human Services - (All)
0589	HEPC – PROMISE Scholarship Transfer and Higher Education Grant Program

Estimated Beginning Balance

(Form EST_BEGINNING_BALANCE)

General Information – In order to provide accurate cash flow projections for FY 2015 for non-General Revenue funds, agencies must provide an estimated beginning balance for each non-General Revenue fund.

Create/Edit Budget Request Tab

Organization – Enter your Department code (4 digits).

Budget Lines Tab

Create a new line for each non-General revenue fund that will have an anticipated cash and investment balance on 6/30/2014, and provide the amount in the “Estimated Beg Bal” column.

Revenue Funds Estimate

(Form AR12_AGENCY_EST)

General Information – Form AR12 was initially created in the fall during the Appropriation Request Process; you should search for your existing form before trying to create a new form. This form is a summary of the anticipated quarterly revenue, by revenue source, for each fund and unit that collects revenue (federal, special, and lottery). This form is similar to the formerly used ES-2 form’s receipts section from the pre-wvOASIS expenditure schedules with the exception that this does not have a source class, but individual source. The units used on the AR12 do not have to match the same units budgeted on the AR13 and ES. (For those agencies utilizing sub-revenue sources, see the AR15 section in the *wvOASIS Expenditure Schedule training Manual*).

Create/Edit Budget Request Tab

Organization – Enter your Unit code (8 digits).

Budget Lines Tab

2013 Prior Year Actuals – This column will prepopulate with the actual revenue collections from FIMS.

2014 Current Year Amended – This column will populate for the revenue estimates based on the current approved expenditure schedules as of December 2013.

Q1-Q4 Estimate – Provide the revenue estimate for each fund and source anticipated for the unit, broken into quarters. There are no longer revenue classes (FIMS 640 or 700). Each revenue source must be budgeted in order to deposit revenue using that source code. Make sure that all anticipated sources for FY 2015 are budgeted.

Association Dues and Professional Memberships

(Form AR14_AGENCY_REQ)

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

Create/Edit Budget Request Tab

Organization – Enter your Department code (4 digits).

Budget Lines Tab

Provide the estimate for each due/membership including the fund and appropriation it will be paid from. The budget object is 3218 for dues/memberships and will prepopulate on the form. Include the actual payment for FY 2014 and the estimated cost for FY 2015. Provide the name of the organization in the “Justification Line Text” field on the Budget Lines tab. An amount equal to or greater than the total estimated dues/memberships for FY 2015 must be budgeted in object 3218. Before moving the AR14 to stage 720, export it to Excel and save the Excel file. This Excel spreadsheet will be needed to amend the Expenditure Schedule throughout the fiscal year in wvOASIS Financial.

Additional Information

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

Business Intelligence Reports

Business Intelligence is the reporting tool used in wvOASIS Budget Development. The following list of reports has been developed for use during the Expenditure Schedule process. Reports can be run for a single organization or multiple organizations depending on the user's security profile. Some reports also have options for organization level and can be run at the unit (5), department (4), or cabinet (3) level. The reports can be found in the Business Intelligence portal by navigating to Public Folders, wvOASIS, Advantage Budgeting, Expenditure Schedules.

Expenditure Schedule

(Report WV-AB-ES-001)

General Information – The Expenditure Schedule report displays the Current FY 2014 schedule from FIMS as of December 2014 and the information entered at the detailed level (sub-fund, unit, and sub-object) in the ES_AGENCY_SCHED form.

Prompts – There is a required prompt for organization external level (5 unit/4 department), and options prompts for fund, sub-fund, appropriation, and organization (8 digit unit/4 digit department) and can be run for multiple selections for each optional prompt. To submit the report to the State Budget Office, the ES-001 should be run at organization external level 4 using the department code (4 digits).

Summary of Revenue, Expenditures, and Balances

(Report WV-AB-ES-007)

General Information – The Summary of Revenue, Expenditure, and Balances report includes the estimated beginning balance from the EST_BEGINNING_BAL form, the revenue from the AR12_AGENCY_EST form, and the allotments from the AR13_AGENCY_REQ form. It calculates the ending balance for all non-General Revenue funds to ensure positive liquidity estimated. Ending balances cannot be negative. Any negative balance must be addressed prior to submission to the State Budget Office.

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

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

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

Allotment Budget Reconciliation

(Report WV-AB-ES-003)

General Information – The Allotment Budget Reconciliation report will help the agency balance their expenditure schedule (form ES_AGENCY_SCHED) and quarterly expenditure allotments (form AR13_AGENCY_REQ) by fund, unit, and appropriation. Allotments and Expenditure Schedules have to balance at the unit level to interface into wvOASIS Financial.

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

Enrolled Budget Reconciliation

(Report WV-AB-ES-004)

General Information – The Enrolled Budget Reconciliation report will help the agency balance their expenditure schedule (form ES_AGENCY_SCHED) and quarterly expenditure allotments (form AR13_AGENCY_REQ) by fund, department and appropriation to the final Budget Bill. The difference columns should all be zero. If not, there is a problem that must be addressed prior to submission to the State Budget Office.

Prompts – There is a required prompt for the cabinet code (6 letters) and an optional prompt for the department code (4 digits). The report can be run for multiple departments if the user has access to multiple departments.

Allotment Revenue Source Reconciliation

(Report WV-AB-ES-005)

General Information – The Allotment Revenue Source Reconciliation report will help the agency balance their revenue sources from form AR12_AGENCY_EST and the sub-revenue on form AR15_SUB_REVENUE_EST by fund, unit, and revenue source. Revenues and sub-revenue have to balance at the unit level to interface into wvOASIS Financial. This is only for agencies utilizing sub-revenue sources. Budget Structure 91, Level 1 is the unit, revenue source level. Budget Structure 91, Level 2 is the unit, sub-revenue source level.

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

Personal Services Expenditure Schedule Account Summary

(Report WV-AB-ES-009-PS1)

General Information – The Personal Services Expenditure Schedule Account Summary provides a summary of Personal Services budget objects for each fund and appropriation from the ES_AGENCY_SCHED form. It is used to set up an agency's personal services budgets in PIMS (Position Information Management System) for the start of the upcoming fiscal year. This report should be shared and coordinated with the agency Human Resource Section that is completing the Personal Services worksheets.

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

Dues and Memberships

(Report WV-AB-AR14)

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

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

APPENDIX/GLOSSARY

Employee Benefits Guidelines

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

2200	Public Employees' Health Insurance Administrative Fee	\$50.00 annually per employee
2201	Division of Personnel Administrative Fee	\$45.00 per FTE position per quarter (filled and vacant) \$45.00 per temporary FTE position per quarter (filled)
2202	Social Security Matching	7.65% of total personal services
2203	Public Employees' Health Insurance	Projected premium for FY 2015 For a list of rates go to <u>www.peia.wv.gov/forms-and-downloads/Pages/premium_rates.aspx</u>
2204	Other Health Insurance	Projected premium for FY 2015
2205	Workers' Compensation	Contact your payroll office or Workers' Compensation provider for rate or annual premium
2206	Unemployment Compensation	Actual evaluation of projected needs for FY 2015
2207	Employees' Retirement System	14% of total personal services for PERS 15% of total personal services for Teachers' Defined Benefit Plan (old plan) and 7.5% for members first hired on or after July 1, 2005, or members transferring July 1, 2008, from the Teachers' Defined Contribution Plan 7.5% of total personal services for Teachers' Defined Contribution Plan 6% Higher Education (TIAA/CREF)
2208	WV OPEB Contribution	\$164 per month (\$1,968 per year) per employee participating in PEIA Health Insurance (must be budgeted as an employee benefit)
2209	WV OPEB Remaining Contribution	Do not budget anything for FY 2015

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

AGREEMENT

I, _____ hereby pledge that in return for the payment of my West Virginia Bar dues for the period July 1, 2014, through June 30, 2015, by the Office of the Attorney General that:

1. I will not use this license for the representation of clients other than the state of West Virginia for financial remuneration; and
2. If I leave the Office of the Attorney General prior to June 30, 2015, I will reimburse the Office of the Attorney General for the pro rata share of the dues paid.

Dated this _____ day of _____, 2014.

Example

GLOSSARY FY 2015

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

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

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

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

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

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

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

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

Budget Act/SB 306: An act making appropriations of public money out of the Treasury in accordance with Article VI, Section 51, of the Constitution, required to operate state government for each fiscal year (also known as Budget Bill).

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

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

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

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

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

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

GLOSSARY

FY 2015

(continued)

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 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): July 1 - June 30.

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

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

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

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

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

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

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

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

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

GLOSSARY

FY 2015

(continued)

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

Operating Lease Payment: Rental as opposed to lease purchase.

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

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

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

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

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

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

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

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

State Funds: Nonfederal dollars.

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

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

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

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

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