GOVERNOR'S FINANCE OFFICE

Work Program Training

General Housekeeping

- Introductions
- Breaks
- Cell phones/pagers – silent mode please
- Ask questions!

Class Objectives

- Basic knowledge about work programs
- Preparing work programs
- Justifying a work program
- Identifying common problems
- Submitting a professional package

Work Program Overview

Why do We Process Work Programs?

It's the Law

State Budget Act

NRS 353.150 through 353.246

- NRS 353.220 - Procedure for revision of work programs and allotments

  "The head of any department, institution or agency… may request the revision of the work program of his or her department, institution or agency at any time during the fiscal year, and submit the revised program to the Governor through the Chief with a request for revision of the allotments for the remainder of that fiscal year."

Work Program Overview

- Reasons for requesting a revision:
  1. Identify and reconcile changes in an agency's funding
  2. Accept a new gift or grant
  3. Augment grant/non-grant program funding (increase/decrease)
  4. Increase/decrease authority to collect fees
  5. Balance forward authority or remaining cash
  6. Transfer authority between categories
  7. Comply with legislation
  8. Establish a non-executive budget account
  9. Establish authority for IFC Contingency funds
     - This action requires a memo
  10. Establish authority to request and pay back a General Fund advance

Work Program Overview

- Work Program Documents Insure:
  - Expenditures are within approved funding
  - Budget reflects Executive and Legislative intent
  - Sufficient authority exists to carry out the agency's goals and objectives
  - Changes are consistent with the State Budget Act, NRS and federal guidelines

Work Program Overview
IFC Contingency

NRS 353.264

- Non-restricted funds
  - Memo of request for Board of Examiners
  - Memo of request for Interim Finance Committee
  - Complete and accurate work program
- Restricted funds
  - Memo of request for Interim Finance Committee
  - Complete and accurate work program
- Not available for accounts that do not have General Fund or Highway Fund appropriations

When to Request a Work Program

- Upon receipt of a new Notice of Grant Award/gift/fee/ assessment
- Upon discovery of a projected budget authority shortfall – may wish to submit later in the fiscal year to ensure accurate projections
- Prior to beginning a new program
- Prior to next IFC deadline – plan ahead
- Revenues exceed total work program authority at end of the fiscal year to close a budget
  - Authority vs. Cash
- Work Program should be submitted prior to obligating funds

Work Program Overview

IT'S A MINI DECISION UNIT OR MINI BUDGET

Assembly Bill 20 (2015)

- AB20 removes the requirement for additional approval by the IFC of work programs which result from:
  - A gift or nongovernmental grant which does not exceed $20,000 or a governmental grant which does not exceed $150,000
  - Carrying forward money **from the preceding fiscal year** with no change in purpose

15 & 45 Day Work Programs

- NRS 353.220, NRS 353.263
- Requires pre-approval from the Budget Division, prior to submitting the work program
- Written request required from agency for approval
- Emergency or protection of life or property
- Revision requires expeditious action – 15 days
- Revision requires action before scheduled IFC meeting – 45 days
- Can be called at the next IFC

Work Program Guidelines

- One decision - one work program revision
- Submit to the Budget Division on or before the deadline
  - Verify IFC thresholds to determine if IFC approval is required (IFC thresholds on slide 46)
  - Submitting complete work programs by the deadline assures they will be submitted to IFC for approval
  - **Submit all work programs as soon as the need is known**
  - Deadlines have been published for the fiscal year
- Submit related work programs together with reference to its "companion" work program
  - Multiple agencies work together prior to submission to ensure consistency

Work Program Guidelines

Section 7 of the Authorizations Act

- Revert General Fund or Highway Fund if being replaced by new funding
  - Exceptions
    - The agency must demonstrate the new funding is being used for new expenditures
    - The funding source has a “non-supplant” clause (example: Federal Grants)
    - The agency can demonstrate that a reversion would jeopardize receipt of the other funds altogether

COMMON PROBLEMS:

- Untimely submission
- Missing supporting documentation (projections, quotes, etc)
- Amounts in back-up don’t match the WP request
- Narrative amounts do not match WP request
- Grant reconciliation doesn’t tie to DAWN and/or grant award, or calculations are incorrect
- Combining work programs with more than one purpose
- Transferring between categories isn’t justified for both sides
- Information is not basic enough for someone who doesn’t work at the agency to understand
- Requesting items not approved during Governor's Recommendation or by the Legislature through a WP
- All companion work programs are not submitted

Preparing a Work Program

- Work Program Components
  - Main Tab
    - Checklist (system generated)
    - Form
    - Cover Sheet
    - Cumulative Modification Sheets (system generated)
  - Attachments Tab
    - Required attachments
    - Possible attachments
  - IFC Approval Tab

Preparing a Work Program

- Work Program Checklist

Department of Administration
Work Program Packet Checklist

- ❑ Work program form
- ✓ Work program packet checklist
- ❑ Cumulative modification worksheet
- ❑ Cover Page detailing the reasons for the revision, benefits to the division, department and state and consequences if not approved
- ❑ Financial/Budget Status Reports (current)
- ❑ Budget projections with corresponding detail
- ❑ Fund map reflecting amounts before and after the revision
- ❑ NPD 19 (If requesting new position) **Include copy of current organizational chart w/proposed change**
- ❑ Quotes for the purchase of unbudgeted items (i.e., equipment, computers, etc.)
- ❑ Spreadsheets/detailed calculations supporting request

WORK PROGRAM REVISIONS INVOLVING GRANTS MUST ALSO INCLUDE

- ❑ Grant history/reconciliation form for grants
- ❑ Copies of all grant awards for the current year listed on the grant reconciliation form
- ❑ Copy of grant budget - if applicable
- ❑ Summary of the grant program and purpose if not included in the grant award document

IFC determination evaluation (reason work program does or does not require IFC approval indicated with an X)

Requires IFC approval because

- ❑ $75,000 or more cumulative for an expenditure category
- ❑ Involves the allocation of block grant funds and the agency is choosing to use the IFC meeting for the required public hearing per NRS 353.337
- ❑ Includes new positions
- ❑ Exceeds $30,000 cumulative and is 10% or more cumulative for an expenditure category
- ❑ Non-governmental grant or gift in excess of $20,000
- ❑ Other:

Does not require IFC approval because

- ❑ $30,000 or less cumulative for each expenditure category
- ❑ Less than $75,000 cumulative and 10% cumulative for each expenditure category
- ❑ $5,000 or less for expenditure categories 02, 03, 05, & 30 and $10,000 or less for any other expenditure categories
- ❑ Implements general/highway fund salary adjustments approved by the BOE
- ❑ Places funds in Reserves, Reserve for Reversion, or Retained Earnings categories only
- ❑ Non-executive budget
- ❑ Other:

Approved by:
Date:

Preparing a Work Program

- Work Program Form – (Page 18 WP Manual)

WP Number: C32920 FY 2016

[ ] Add Original Work Program [XXX] Modify Work Program

BUDGET DIVISION USE ONLY
DATE_____
APPROVED ON BEHALF OF
THE GOVERNOR BY
_____

DATE	FUND	AGENCY	BUDGET	DEPT/DIV/BUDGET NAME
07/07/15	101	753	1013	B&I - NV ATTORNEY FOR INJURED WORKERS

Funds Available

Budgetary GLs (2601 - 2699)	Description	WP Amount	Revenue GLs (3000 - 4899)	Description	WP Amount	Current Authority	Revised Authority
Subtotal Budgetary General Ledgers		0	Subtotal Revenue General Ledgers(RB)		0		0
			Total Budgetary & Revenue GLs		0		

Expenditures

CAT	Amount	CAT	Amount
Sub Total Category Expenditures		0	

Remarks

Total Budgetary General Ledgers and Category Expenditures (AP) 0

_____
Authorized Signature
_____

Preparing a Work Program

- Work Program Form - (Pg. 18 WP Manual)

Edit Work Program Detail

Work Program #: C32920

Fiscal Year: 2016 | Date: TBD - Set upon submission

Department: 74 DEPARTMENT OF BUSINESS AND INDUSTRY | Division/Agency: 753 B&I - ATTORNEY FOR INJURED WORKERS

Budget Account: 1013 B&I - NV ATTORNEY FOR INJURED WORKERS | Fund: 101 GENERAL FUND

Type: Work Program

unds Available

GL:

GL	Description	Current	Pending	Work Program	Total
ll other GL lines		3,525,389	0		3,525,389
otals (*includes all GLs in this account)		3,525,389	0	0	3,525,389

xpenditures

Catg: GL:

Category	Description	GL	Description	Current	Pending	Work Program	Total
ll other Categories				3,525,389	0		3,525,389
otals (*includes all Categories in this account)				3,525,389	0	0	3,525,389

Purpose and Impact of Change: *This text is displayed on the Work Program Form. It can be edited/changed on the cover sheet page.*

Preparing a Work Program

- Work Program Cover Sheet - (Page 19 WP Manual)

STATE OF NEVADA
B&I - ATTORNEY FOR INJURED WORKERS

Budget Account 1013 - B&I - NV ATTORNEY FOR INJURED WORKERS
Work Program C32920
Fiscal Year 2016

Budget Account's Primary Purpose, Function and Statutory Authority

Nevada Attorney for Injured Workers (NAIW) represents injured workers in the Nevada workers' compensation litigation system to ensure their equal opportunity to fair hearings and to achieve the benefits to which they are entitled. NAIW also provides free access to accurate information regarding Nevada's workers' compensation law and procedure. While performing these tasks, NAIW efficiently and cost-effectively manages its business/strategic plan, encouraging the growth and personal development, equal opportunity, individual rights, and safety of its employees. Statutory Authority: NRS 616A.435 - 616A.465.

Purpose of Work Program

Justification

Expected Benefits to be Realized

Explanation of Projections and Documentation

New Positions: No

Summary of Alternatives and Why Current Proposal is Preferred

Preparing a Work Program

- Elements of the Cover Sheet
  - Budget account's primary purpose, function and statutory authority (automatically populates from Program Description in NEBS)
  - Purpose of work program
  - Justification
    - What has changed since the budget was approved that is driving this request
    - If transferring between categories, please explain the consequences for both categories
  - New positions?

Preparing a Work Program

Elements of the Cover Sheet Cont.

- Purpose of the work program
  - The purpose displays on both the work program form and the cover sheet
  - It is a clarifying action statement
  - It should answer **what** the work program is doing
  - It should answer **where** is the funding coming from
  - It is not intended to describe the mechanics of the work program

Preparing a Work Program

Cover Sheet

- Purpose of the WP templates (page 20 of the WP Manual)
- **Balance forward, no change in purpose**

  This work program requests to balance forward unexpended cash with no change in purpose.
- **Realign/Additional grant authority**

  This work program requests the addition of $_____ in federal _____ funds to provide _____.

  This work program requests the addition of $_____ in federal _____ funds to continue _____.
- **Cover budget shortfall**

  This work program requests the transfer of $_____ from the _____ category (name)to the _____ category (name) to cover an increase _____.

  This work program requests the transfer of $_____ from the _____ category (name) to the _____ category (name) to cover a projected shortfall for the remainder of the fiscal year.

Preparing a Work Program

Cover Sheet (continued)

- Purpose of the WP templates (page 20 of the WP Manual)

- **Multiple Transfer**

  Transfer of $_____ from the _____category to the _____ category, $_____ from the _____ category to the _____ category, $_____ from the _____category to the _____category and $_____from the _____category to the _____category to _____.

Preparing a Work Program

Cover Sheet

- Purpose of the WP Examples (page 20 of the WP Manual)
- **Balance Forward, no change in purpose**

  This work program requests to balance forward unexpended cash with no change in purpose.
- **Realign/Additional Grant Authority**

  This work program requests the addition of $5,000,000 in federal Temporary Assistance for Needy Families funds to provide cash assistance payments based on the January 2014 caseload projections.
- **Cover budget shortfall**

  This work program requests the transfer of $592,246 from the Reserve category to the Division Cost Allocation category to cover an increase to the division's federal indirect rate agreement.
- **Request Authority for New Program/Requirements**

  This work program requests the transfer of $120,000 from the Reserve category to the Personnel Services category, $246 from the Reserve category to the Operating category, and $10,000 from the Reserve category to the Loan Servicing category to support the Loan Servicing Program recently acquired by the Housing Division.

Preparing a Work Program

Cover Sheet (continued)

- Purpose of the WP Examples (page 20 of the WP Manual)
- **Multiple Transfer**

  Transfer of $42,495 from the English Language Acquisition - State Activities category to the Personnel Services category, $63,742 from the English Language Acquisition - Administration category to the Personnel Services category, $59,981 from the 21st Century Learning Center – State Activities category to the Personnel Services category and $39,987 from the 21st Century Learning Administration category to the Personnel Services category to realign positions within the department to minimize the effects of sequestration.

Preparing a Work Program

Cover Sheet

- Justification must answer following
  - **why** is the work program necessary
  - **who** will perform the work/services and who will benefit if the work program is approved
  - **what** is being accomplished and what are the benefits to the population served and/or the state
  - **what** changed from the Legislatively approved budget
  - **when** is the completion date and/or what is the project date range
  - **where** will the service/work/project be performed

Preparing a Work Program

Cover Sheet

- Justification Examples (page 20 of the WP Manual):
- **Balance forward, no change in purpose**

  The division's Bureau of Health Care Quality and Compliance charges fees for applications, licenses and renewals of health care facilities, medical laboratories and personnel. Pursuant to NRS 353.253, cash on hand at the end of each fiscal year must be balanced forward in the same budget account for use in the subsequent fiscal year.
- **Realign/Additional grant authority**

  The Immunization Program is federally funded and typically receives 3 rounds of funding per calendar year from the Center of Disease Control. Additional revenue and expenditure authority is needed to establish the first round of funding for calendar year 2013. In addition, a re-alignment in expenditure categories is needed to reconcile state authority. This grant not only funds the operation of the Immunization Program, but it is also used to support two immunization coalitions and three health districts. These coalitions and health districts conduct mandatory activities on behalf of the Nevada State Immunization Program.

Preparing a Work Program

Cover Sheet

- Expected Benefits to be Realized should identify the following
  - How the changes will benefit the agency and/or the state as well as what group of individuals will benefit
  - Impacts if not approved
  - In many cases this section will be direct, with little detail needed
  - In other cases, a detailed explanation will be necessary to supplement information provided in the purpose/justification

Preparing a Work Program

Cover Sheet

- Expected Benefits Standard Examples (page 20 of the WP Manual)
- **Balance forward, no change in purpose**
- **Realign/Additional grant authority**
- **Cover budget shortfall as explained in the justification**
- **Request for an item missed in the legislatively approved budget as explained in the justification**
- **Request authority for requirements passed during the legislative session, but funding was not included in the budget as explained in the justification**
- **Receive salary adjustment funds**

Preparing a Work Program

Cover Sheet

- Expected Benefits Detailed Examples (page 20 of the WP Manual)
  - **Allow receipt of additional projected revenue for a new program**

    Approval of this request will allow the Department of Employment, Training, and Rehabilitation to adequately fund services to potential employees and employers to improve Nevada's workforce. This training supports economic diversification efforts by creating a skilled workforce and assisting clients to return to work.
  - **New federal grant received from the Department of Health and Human Services for the Title X in Nevada Health Insurance Enrollment Program**

    This program will expand eligibility and enrollment outreach activities at four existing Title X service delivery sites to assist the uninsured clients accessing clinic services to enroll in health insurance or Medicaid through the Silver State Health Insurance Exchange. This expansion, for current and potential clients, will provide information and assistance to understand and identify the affordable coverage that best meets the client's needs. This will enable better access to high quality family planning and other health preventative services. The four existing sites that have been chosen are located in Northern Nevada in counties considered to be rural and frontier: Carson City, Churchill County, Lyon County, and Humboldt County. Nevada family planning clinics expect to reduce the overall percentage of uninsured clientele with this program.

Preparing a Work Program

- Cumulative Modification Worksheet (system generated)

G.L.#	REVENUES Description	Original or Legislatively Approved Work Program	PENDING SIXTH Work Program Change WP # C32929	-----CUMULATIVE----- Dollar Change	Percent Change	Total Amount
2507	HIGHWAY FUND AUTHORIZATION	2,379,382		0	0.0%	2,379,382
2511	BALANCE FORWARD FROM PREVIOUS YEAR	713		1,474	206.7%	2,187
3601	LICENSES AND FEES	2,060		0	0.0%	2,060
3604	LIMO LICENSES	165,600		3,920	2.4%	169,520
3607	TAXICAB LICENSES	21,819		0	0.0%	21,819
3608	TOW TRUCK LICENSES	27,879		0	0.0%	27,879
3655	WAREHOUSE PERMITS	1,300		0	0.0%	1,300
3656	DRIVER PERMITS	0	4,071	4,071	100.0%	4,071
3703	FINGERPRINT FEES	0		30,000	100.0%	30,000
3717	APPLICATION FEES	20,610		0	0.0%	20,610
3722	NOTICING FEES	41,135		16,449	40.0%	57,584
3818	PHOTOCOPY SERVICE CHARGE	2,389		0	0.0%	2,389
	Total Revenues	**2,662,887**	**4,071**	**55,914**	**2.1%**	**2,718,801**
	EXPENDITURES					
Cat	Description					
01	PERSONNEL EXPENSES	2,152,699		0	0.0%	2,152,699
03	IN-STATE TRAVEL	1,878		0	0.0%	1,878
04	OPERATING EXPENSES	129,190	4,071	7,991	6.2%	137,181
08	FRINGERPRINTING FEES	0		30,000	100.0%	30,000
12	NOTICING AND REFUNDS	40,422		7,902	19.5%	48,324
26	INFORMATION SERVICES	10,159		0	0.0%	10,159
30	TRAINING	492		0	0.0%	492
80	TRANSFER TO B&I ADMINISTRATION	135,433		0	0.0%	135,433
81	NHP DISPATCH STATEWIDE COST ALLOCATION	9,537		1,059	11.1%	10,596
82	DEPARTMENT COST ALLOCATIONS	10,696		-1,059	-9.9%	9,637
83	NDOT 800 MHZ RADIOS STATEWIDE COST ALLOCATION	4,015		0	0.0%	4,015
86	RESERVE	1,426		10,021	702.7%	11,447
87	PURCHASING ASSESSMENT	184		0	0.0%	184
88	STATEWIDE COST ALLOCATION PLAN	8,135		0	0.0%	8,135
89	AG COST ALLOCATION PLAN	158,621		0	0.0%	158,621
	Total Expenditures	**2,662,887**	**4,071**	**55,914**	**2.1%**	**2,718,801**

Preparing a Work Program

- Attachments
  - Required:
    - Current DAWN reports or Budget Status Report (BSR)
    - Fund Maps (before & after)

Preparing a Work Program

- Attachments
  - Fund Maps (before & after)
    - Before Fund Map must balance to DAWN authority
    - After Fund Map shows the results if the work program is approved
    - If any revenue is restricted, fund map should identify which expenditures are being supported by that revenue source
    - If all revenue is unrestricted, this should be noted on the fund map

Preparing a Work Program

Fund Maps (Before & After) Example

		3722	4326	4661	4662	4663	4665	4667	4668	4669			
	REVENUE:	Charter School Fees	Treasurer's Interest Distribution	Trans from Educ-Fed Title IA	Trans from Educ-Fed Title III	Trans from Educ-Fed Title IIA	Trans from Educ-Special Education	Trans from Educ-Early Childhood	Trans from NDE-SB504 funds	Trans from NDE-Pre-K	Total	PENDING IFC WPC34027	Revised Total
3722	Charter School Fees	2,377,200	4,000	1,976,131	32,113	238,537	1,803,630	25,758	517,298	328,090	7,302,757		7,302,757
2511	Beginning Cash	1,467,716	0	0	0	0	0	0	0	0	1,467,716		1,467,716
	SubTotal	3,844,916	4,000	1,976,131	32,113	238,537	1,803,630	25,758	517,298	328,090	8,770,473	0	8,770,473
	EXPENDITURES:												
1	Personnel Service	987,384					106,456				1,093,840		1,093,840
2	Out of State Travel	1,212									1,212		1,212
3	In State Travel	21,761									21,761		21,761
4	Operations	338,443	4,000								342,443		342,443
5	New Furnishings	5,970									5,970		5,970
13	Special Education						1,697,174				1,697,174		1,697,174
14	Early Childhood							25,758			25,758		25,758
15	Title I			1,661,150							1,661,150		1,661,150
16	Title I Admin			314,981							314,981		314,981
18	Pre K									328,090	328,090		328,090
23	Title III ELA				16,123						16,123		16,123
24	Title III Limited English Prof				15,990						15,990		15,990
25	SB 504								517,298		517,298		517,298
26	Information Services	303,822									303,822		303,822
30	Training	985									985		985
32	Charter School Board	8,180									8,180	26,914	35,094
35	Title II					238,537					238,537		238,537
82	Department Cost Allocation	6,211									6,211		6,211
86	Reserve	2,057,134									2,057,134	(26,914)	2,030,220
87	Purchasing Assessment	381									381		381
88	Statewide Cost Allocation	11,774									11,774		11,774
89	Attorney General Cost Allocation	101,659									101,659		101,659
	SubTotal	3,844,916	4,000	1,976,131	32,113	238,537	1,803,630	25,758	517,298	328,090	8,770,473	0	8,770,473
	ck fig	0	0	0	0	0	0	0	0	0	0	0	0

Preparing a Work Program

Fund Maps (Before & After) Example

		3423	3581	3582	3583	3584	3587	4704						
REVENUES									Total	Approved	Approved	Approved	Pending	
		402	410	2010	405 Occupnt	411 Traffic	406	NDOT	Leg Approvd	Work	Work	Work	Work	Adjusted
		Highway	Incentive	Motorcycle	Protection	Safety	Incentive	Flex Funds	FY 15	Program	Program	Program	Program	SFY15
		Grant	Grant	Grant	Grant	Grant	Grant	Grant	Budget	C29363	C29844	C29966	C31992	Balance
GL														
2521	Federal Funds Balance Forward **													
3423	402 Hwy Grant	1,800,000							1,800,000		1,530,795			3,330,795
3581	410 Alcohol Grant		1,251,665						1,251,665		1,936,614			3,188,279
3582	2010 Motorcycle Safety Grant			70,000					70,000	100,000	95,431			265,431
3583	405 Occupant Protection Grants				339,200				339,200		639,745			978,945
3584	408 Traffic Safety Info Grants					400,000			400,000		1,145,321			1,545,321
3587	406 Incentive Grant						100,000		100,000					100,000
4203	Prior Year Federal Grants											20,000		20,000
4704	Transfer NDOT Flex Funds							500,000	500,000	1,000,000	193,757		**926,167**	2,619,924
		1,800,000	1,251,665	70,000	339,200	400,000	100,000	500,000	4,460,865	1,100,000	5,541,663	20,000	**926,167**	12,048,695
CAT														
32	Aid to State Agencies-402 Hwy Grant	904,268							904,268		969,354			1,873,622
35	Aid to Local Entities-402 Hwy Grant	895,732							895,732		561,441			1,457,173
36	410 Incentive Grant		1,251,665						1,251,665		1,936,614			3,188,279
37	2010 Motorcycle Safety Grant			70,000					70,000	100,000	95,431			265,431
38	Occupant Protection Grants				339,200				339,200		639,745			978,945
39	Traffic Safety Info Grants-408 Grant					400,000			400,000		1,145,321			1,545,321
41	NDOT Flex Funds							500,000	500,000	1,000,000	193,757		**926,167**	2,619,924
42	406 Incentive Grant						100,000		100,000					100,000
70	OTS Federal Grant Account											20,000		20,000
		1,800,000	1,251,665	70,000	339,200	400,000	100,000	500,000	4,460,865	1,100,000	5,541,663	20,000	**926,167**	12,048,695
	Check	0	0	0	0	0	0	0	0					

Preparing a Work Program

- Possible Attachments
  - Budget projections
  - NPD19/Org Chart
  - Quotes for purchased items
  - Spreadsheets/supporting calculations
  - Grant history/reconciliation forms
  - Grant awards/budget for current year (pertinent pages only)
  - File Maintenance Form – Scanned copy not interactive
  - Copy of items referenced (NRS, WP, etc)
  - Other miscellaneous attachments

Preparing a Work Program

- Attachments
  - Budget projections

Reconciled to the BSR through: April 10, 2015

Category RGL	Description	Approved Budget	Adjustments	Adjusted Budget	Actual YTD Rev/Exp	Pending Rev/(Expense)	Projected Rev/(Expense)	FYE Projected Total	Budget Vs. Projected	Est. % Surplus/ (Shortfall)
00	REVENUE									
2505	BALANCE FORWARD PRIOR YEAR	8,666,443	89,551	8,755,994	8,755,994.00	-	-	8,755,994	-	0%
2510	REVERSIONS	-	-	-	-	-	-	-	-	N/A
3406	FED LABOR STATISTICS GRANT	66,300	-	66,300	55,545.00	-	10,755	66,300	-	0%
3407	FED DEPT OF OCUP HEALTH & SFTY	1,280,015	20,518	1,300,533	482,390.00	-	818,143	1,300,533	-	0%
3500	FEDERAL GRANT 7C1	5,750	-	5,750	-	-	-	-	(5,750)	-100%
3601	LICENSES AND FEES	139,814	-	139,814	83,740.00	-	56,074	139,814	-	0%
3716	INSPECTION FEES	208,238	-	208,238	262,350.00	-	-	262,350	54,112	26%
3818	PHOTOCOPY SERVICES CHARGE	157	-	157	26.00	-	131	157	-	0%
3820	PHOTOCOPY SERVICES CHARGE	-	-	-	5,120.55	-	-	5,121	5,121	N/A
4252	EXCESS PROPERTY SALES	-	-	-	9,057.11	-	-	9,057	9,057	N/A
	TOTAL REVENUE:	$ 10,366,717	$ 110,069	$ 10,476,786	$ 9,654,222.66	$ -	$ 885,103	$ 10,539,326	$ 62,540	1%
Category	EXPENDITURES									
01	PERSONNEL	8,102,445	(56,395)	8,046,050	(5,392,612.74)	-	(2,022,747)	(7,415,360)	630,690	8%
02	OUT-OF-STATE TRAVEL	11,036	-	11,036	(6,972.64)	-	(430)	(7,403)	3,633	33%
03	IN-STATE TRAVEL	52,490	27,355	79,845	(47,601.74)	(18)	(20,115)	(67,735)	12,110	15%
04	OPERATING	1,097,018	29,040	1,126,058	(1,004,951.57)	(10,886)	(196,893)	(1,212,730)	(86,672)	-8%
05	EQUIPMENT	-	62,802	62,802	(62,566.59)	-	-	(62,567)	235	0%
26	INFORMATION SERVICES	116,386	47,267	163,653	(111,454.95)	(220)	(48,104)	(159,780)	3,873	2%
30	TRAINING	316,197	-	316,197	(213,881.93)	(7,765)	(43,194)	(264,840)	51,357	16%
80	TRANSFER TO DIRECTOR	615,097	-	615,097	(615,097.00)	-	-	(615,097)	-	0%
82	DHRM COST ALLOCATIONS	43,765	-	43,765	(43,765.00)	-	-	(43,765)	-	0%
86	RESERVE	-	-	-	-	-	-	-	-	N/A
87	PURCHASING ASSESSMENT	2,263	-	2,263	(2,263.00)	-	-	(2,263)	-	0%
88	STATE COST ALLOCATION	10,020	-	10,020	(5,017.50)	-	(2,505)	(7,523)	2,498	25%
89	AG COST ALLOCATION	-	-	-	-	-	-	-	-	N/A
	TOTAL EXPENDITURES:	$ 10,366,717	$ 110,069	$ 10,476,786	$ (7,506,184.66)	$ (18,889)	$ (2,333,988)	$ (9,859,062)	$ 617,724	6%
REALIZED FUNDING AVAILABLE		$ -	$ -	$ -	$ 2,148,038.00	$ (18,889)	$ (1,448,885)	$ 680,264	$ 680,264	

Preparing a Work Program

- Attachments
  - Budget projections

Description	Approved Budget	Adjusted Budget	Actual/YTD Expense	Pending Expense	Projected Expense	FYE Projected Total	Budget Vs. FYE Projected	E
04 OPERATING								
7020 Operating Supplies	19,744	19,744	(12,540.64)	(574)	(1,228)	(14,343)	5,401	
7021 Operating Supplies - A	6,050	6,050	(4,028.20)	-	(253)	(4,281)	1,769	
7022 Operating Supplies - B	-	-	(566.93)	-	(1,801)	(2,368)	(2,368)	
7030 Freight Charge	1,734	1,734	(793.09)	(24)	(680)	(1,497)	237	
7040 Non-State Printing Charges	2,359	2,359	-	-	-	-	2,359	
7044 Non-State Printing Charges	-	-	(3,991.23)	(170)	(1,603)	(5,765)	(5,765)	
7045 State Printing Charges	3,120	3,120	(3,475.86)	-	(712)	(4,188)	(1,068)	
7046 Quick Print Jobs - Carson City	-	-	-	-	-	-	-	
7050 Employee Bond Insurance	292	292	(292.00)	-	-	(292)	-	
7051 Property & Cont Insurance	-	-	(180.00)	-	-	(180)	(180)	
7052 Vehicle Comp & Collision Insurance	3,309	3,309	(3,058.08)	-	-	(3,058)	251	
7054 AG Tort Claim Assessment	13,122	13,122	(13,121.42)	-	-	(13,121)	1	
7055 Other Misc Insurance Policies	-	-	-	-	-	-	-	
7059 Ag Vehicle Liability Insurance	8,719	8,719	(8,007.75)	-	-	(8,008)	711	
705A Non B&G Property & Content Insurance	180	180	-	-	(138)	(138)	42	
705B B&G - Property & Content Insurance	-	-	-	-	-	-	-	
7060 Contract Services	-	-	-	-	-	-	-	
7061 Contract Services-A	9,486	9,486	(6,224.50)	(574)	(1,688)	(8,486)	1,000	
7062 Contracts - B	175,617	175,617	(160,567.20)	-	(95,334)	(255,901)	(80,284)	
7063 Contracts - C	4,638	4,638	(3,480.71)	(92)	(1,465)	(5,038)	(400)	
7065 Contracts-E	-	-	(12,781.00)	-	(6,512)	(19,293)	(19,293)	
7075 Med/Health Care Contracts	-	-	(40.00)	-	-	(40)	(40)	

Preparing a Work Program

- Attachments
  - Travel projections

B/A (insert budget account number)
(insert budget account name)
(insert fiscal year) IN-STATE TRAVEL EXPENSES

				COST					
				6200	6210	6230	6240	6250	
Position Title	Date	Destination	Purpose	Per Diem	Motor Pool	Ground	Pers Veh	Air	Total
	List Travel Projected for the full year								0.00
									0.00
									0.00
									0.00
									0.00
									0.00
			Subtotal	0.00	0.00	0.00	0.00	0.00	0.00
	List New Travel Not Requested in the Budget								0.00
									0.00
									0.00
									0.00
									0.00
									0.00
			Subtotal	0.00	0.00	0.00	0.00	0.00	0.00
			Total Travel Needs	0.00	0.00	0.00	0.00	0.00	0.00
			Less Current Travel Authority	0.00	0.00	0.00	0.00	0.00	0.00
			Work Program Need	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**

Preparing a Work Program

- Attachments
  - Payroll projections

Director's Office			$2,454,486.00														
PAYROLL PROJECTION WORKSI			-$2,326,039.71	149927													
SFY 2015																	
				Vacant Acct Asst 3	Vacant Acct Asst 3	Vacant Acct Asst 3	ASO 3 Vacant										
			$128,446.29						75892.44								
-$39,242.00																	
Budget Title	ACT Gr	ACT Step	Pos No	PP02	PP03	PP04	PP05	PP06	PP07	PP08	PP26	PP01	PP02		Total Est. Payroll for FY2015	**SFY 2014 LEG Approved**	
				7/18/14	8/1/14	8/15/14	8/29/14	9/12/14	9/26/14	10/10/14	6/19/15	7/3/15	7/17/15				
				Actual	Actual	Actual	Actual	Actual	Actual	Actual	Est.	Est.	Est.		Est.		
	UPDATED 4/14			7/6/14	7/20/14	8/3/14	8/17/14	8/31/14	9/14/14	9/28/14	6/7/15	6/21/15	7/5/15				
Personnel Officer 3	41	7	0554	1,367.98	4,116.76	3,421.94	3,284.73	4,082.47	3,421.93	4,116.77	3,508.92	4,473.11	2,456.24		99,732.38	108,685.00	8,952.62
Admin Assistant 3	27	1	0520	601.44	2,165.21	1,506.81	1,506.83	2,165.20	1,506.83	2,165.21	1,703.00	2,370.39	1,192.10		33,880.87	51,512.00	17,631.13
Personnel Officer 1	36	1	0621	876.22	2,886.42	1,999.89	2,195.24	2,886.42	2,097.56	2,886.42	2,289.43	2,776.89	1,602.60		64,924.31	88,430.00	23,505.69
ASO 1 (reclass MA3)	37	8	0521	1,216.04	3,741.56	3,046.78	3,046.78	3,741.55	3,046.78	3,673.98	3,261.96	3,957.09	2,283.37		90,817.35	82,096.00	(8,721.35)
Admin Assist 3	27	10	0535	876.22	2,890.01	2,195.24	2,146.41	2,890.02	1,999.89	2,801.10	1,998.09	2,888.00	1,398.66		63,905.87	63,639.00	(266.87)
ASO IV	44	7	0501	1,393.24	4,273.06	3,579.68	3,865.14	4,617.22	3,786.18	4,518.89	3,856.06	4,630.18	2,699.24		109,084.88	125,893.00	16,808.12
Account Tech 1	30	1	0508	679.44	2,463.82	1,697.38	1,776.41	2,471.24	1,950.13	2,392.19					36,114.74	51,910.00	15,795.26
Admin Asst 2	25	5	0557	652.94	2,325.58	1,635.83	1,635.84	2,180.01	1,635.84	2,293.32	1,663.01	2,356.78	1,164.11		50,506.06	50,868.00	361.94
Deputy Director	99	99	0030	2,267.52	5,964.74	5,678.88	5,269.95	6,373.72	4,860.93	6,373.72	5,787.56	6,482.41	4,051.29		155,695.57	149,734.00	(5,961.57)
Accounting Assist III	27	1	0625	601.44	2,168.08	1,506.83	1,439.76	2,201.61	1,506.82	2,159.69	1,623.94	2,263.72	1,136.76		47,809.73	63,639.00	15,829.27
Management Analyst	37	10	0519	1,313.54	3,712.73	3,268.04	3,137.01	3,962.83	3,137.02	3,831.80	3,270.43	3,965.21	2,289.30		92,843.12	92,089.00	(754.12)
PERSONNEL TECH	27	1	0605								1,505.44	2,295.72	1,053.81		16,163.53	-	(16,163.53)
ASO III	41	1	0502					3,401.87	2,664.29	3,357.41	2,727.12	3,420.24	1,908.98		68,125.62	100,690.00	32,564.38
Accounting Assistant	27	1	0016	601.44	2,100.39	1,506.82	1,506.82	2,135.36	1,308.22	2,135.36	-	2,261.99	-		39,286.71	62,530.00	23,243.29
Personnel Analyst 2	34	1	0850	785.82	2,583.83	1,968.36	1,889.00	2,723.44	1,971.63	2,749.27	2,052.74	2,664.84	1,436.92		60,570.39	83,129.00	22,558.61
Personnel Officer 1	36	5	0503	1,042.24	3,284.91	2,611.17	2,611.18	3,305.96	2,611.18	3,051.81	2,727.12	3,421.89	1,908.98		76,621.16	64,298.00	(12,323.16)
Personnel Tech 2	27	9	0509	654.91	2,748.55	2,054.30	2,054.44	2,748.54	2,054.30	2,748.55	2,144.97	2,752.78	1,501.48		62,541.86	61,774.00	(767.86)
Program Officer 1	31	1	0215	709.04	2,392.19	1,776.41	1,697.36	2,471.24	1,776.41	2,471.24	1,716.37	2,562.25	1,201.46		54,927.60	65,480.00	10,552.40
ASO IV	44	10	0501	1,800.41	5,024.89	4,509.94	17,820.46								29,155.70	-	(29,155.70)
Personnel Analyst 2	34	5	0555	933.30	3,033.38	2,337.83	2,339.29	3,033.38	2,314.25	3,025.53	2,354.89	3,087.36	1,648.42		69,679.54	68,837.00	(842.54)
Management Analyst	33	2	0240	785.20	2,663.14	1,642.38	2,054.45	2,583.59	2,052.99	2,666.41	1,989.25	2,706.15	1,392.48		60,260.49	59,909.00	(351.49)
Personnel Analyst 1	32	1	0649	737.82	2,544.41	1,544.97	1,932.39	2,627.22	1,759.34	2,627.21					29,988.04	57,167.00	27,178.96
Director	99	99	0001	2,293.62	6,440.81	5,746.51	5,237.78	6,440.81	5,236.69	6,440.81	5,741.26	6,499.92	4,018.88		156,928.37	149,726.00	(7,202.37)
								-		-		-	-		-		**181,543.09**
											(1,569.68)	(1,569.68)			(7,848.40)		**Furlough**
				22,251.20											22,251.20	-	
							688			2200					10,759.11	-	**Pers/Pay Asses**
															-	**6,855.00**	**OT**
															14,000.00	**3,969.00**	**Pers Hold Harmless Furlough**
						(220.19)	9.08								(241.11)	-	
															25,000.00		
															-		
															-		
				53,276.89	99,153.06	77,920.98	92,256.26	100,744.48	75,892.44	101,762.06	74,310.18	100,006.66		#	2,326,039.71	**2,454,486.00**	**2454486**	-
				53276.89	152429.95	230350.93	322607.19	423351.67	499244.11	601006.17					**128,446.29**	**SAVINGS**	
															-	**less WP**	
				53,276.89	152,429.95	230,350.93	322,607.19	423,351.67	499,244.11	601,006.17	not posted	not posted	not posted	not	128,446.29	**Net Savings**	
				-	-	-	-	-	-	-	#VALUE!	#VALUE!	#VALUE!	##			
				7/18/2014	8/1/2014	8/15/2014	9/3/2014	9/12/2014	9/26/2014	10/10/2014							

Preparing a Work Program

- Attachments
  - Grant history/reconciliation forms
    - Sample can be found on the Budget Division website under Documents/Forms/Budgeting/

Preparing a Work Program

- Attachments
  - Grant History/Reconciliation Forms

Health Division
Grant Reconciliation
Chronic Disease Prevention and Health Promotion
RGL 3581

Grant Description	Grant Period From	Grant Period To	ID #	Total Amount	Less Allocated to Other BA's	Less Allocated Future State Fiscal Year	Less Prior FY Draws	Less Expired Amounts	Current FY Amount Avai	Expenditure Authority Allocation CAT 01	CAT 15	CAT 82	CAT 87	CAT 88	Total
Chronic Disease Prevention	9/1/2011	8/31/2012	3U58DP002003-03S2	583,865		-	72,365	414,189.17	97,311	27,713	62,301	7,297			97,311
															-
Chronic Disease Prevention	9/1/2012	8/31/2013	3U58DP002003-04W1	355,252	-	59,209	-	-	296,043	219,457	54,384	22,202	-	-	296,043
						Balance Available			393,354	247,170	116,685	29,499	-	-	393,354
															-
						Current Leg App Budget		**Fund Map**	97,311	18,334	72,104	6,873	-	-	97,311
						Work Program Adjustment Needed			296,043	228,836	44,581	22,626	-	-	296,043

Allocation to Future State Fiscal year represents 8.3333% of the total grant award. The percentage is determined by dividing the number of grant months in the current fiscal year (10) by the total number of months in the grant award (12). 10/12 = 83.33333% allocated to current fiscal year. 100% less 83.33333% to current fiscal year = 16.6667% to future fiscal year. Total grant award $355,252 x 16.6667% = $59,208.79 to future fiscal year.

Ck figure: ###

	BA	Amount
Allocated to Other BA's		

Preparing a Work Program

- Attachments
  - Documents that should NOT be attached to your WP
    - Entire grant award, only the pertinent sections (acceptance and budget sections)
    - Entire bill, only the pertinent section hi-lighted
    - Documents with hyper-links
    - Active pdf File Maintenance Form (must be scanned copy)
    - Documents that are password protected
    - Documents that have not been formatted to print correctly-use complete page to increase print size
    - Very large budget tracking spreadsheets, if possible attach only pertinent sections
    - Projections should not be converted to PDF or have formulas removed

Preparing a Work Program

- Levels of work program approval:
  - Budget account
  - Division
  - Department
  - Budget Division
  - Interim Finance Committee (see IFC Thresholds slide 42)

Remember! Remove access from employees who have left the agency.

Preparing a Work Program

- Work program IFC approval

Main | Attachments | IFC Approval

☐ Requires DoIT Approval

This Work Program requires IFC approval because

IFC Approval Type: Standard

☐ Includes new positions

○ $75,000 or more cumulative for an expenditure category

○ Exceeds $30,000 cumulative and is 10% or more cumulative for an expenditure category

○ Non-governmental grant or gift in excess of $20,000

○ Involves the allocation of block grant funds and the agency is choosing to use the IFC meeting for the required public hearing per NRS 353.337

○ Other

Agenda Description Edit

This Work Program does NOT require IFC approval because

○ $30,000 or less cumulative for each expenditure category *30,000 or less cumulative for all expenditure categories*

○ Less than $75,000 cumulative and 10% cumulative for each expenditure category *Less than 75,000 or 10% cumulative for all expenditure categories*

○ $5,000 or less for expenditure categories 02, 03, 05, & 30 and $10,000 or less for any other expenditure categories

○ Implements general/highway fund salary adjustments approved by BOE

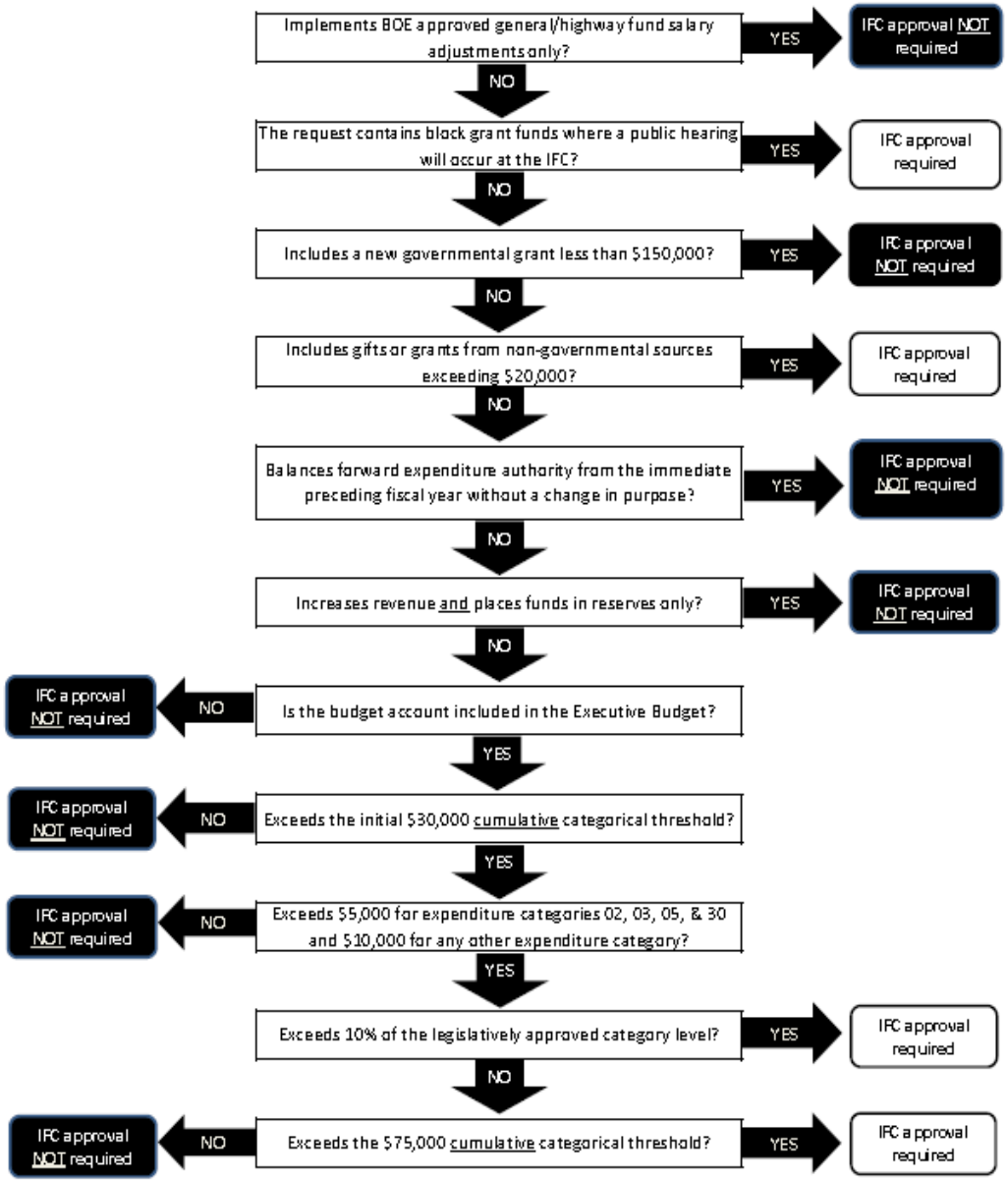
○ Places funds in Reserves, Reserve for Reversion, or Retained Earnings categories only

○ Non-executive budget

○ Other

☐ Allow IFC agenda tracking

Work Program IFC Thresholds



Parting Thoughts -

- Justify and defend the request
- Tell the story
- Supporting documents to backup request
- Keep it reasonable
- Communicate with your assigned budget analyst

QUESTIONS?

Questions after you leave…

Contact your assigned budget analyst.

Agency assignments can be found on our website at budget.nv.gov