

*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 (requires memo)
 10. Establish authority to request and pay back a General Fund advance

Work Program Overview

- Work Program Documents Ensure:
 - 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 353.268

- 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

State of Nevada 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

- | | |
|---|--|
| <input type="checkbox"/> \$75,000 or more cumulative for an expenditure category | <input type="checkbox"/> Exceeds \$30,000 cumulative and is 10% or more cumulative for an expenditure category |
| <input type="checkbox"/> 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 | <input type="checkbox"/> Non-governmental grant or gift in excess of \$20,000 |
| <input type="checkbox"/> Includes new positions | <input type="checkbox"/> Other: |

Does not require IFC approval because

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

Preparing a Work Program

- Work Program Form – (Page 18 WP Manual)

WP Number: C32920

FY 2018

<input type="checkbox"/> Add Original Work Program	<input type="checkbox"/> XXXX 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 (2501 - 2599)	Description	WP Amount	Revenue GLs (3000 - 4999)	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				Remarks
CAT	Amount	CAT	Amount	
Sub Total Category Expenditures			0	

Total Budgetary General Ledgers and Category Expenditures (AP)	0	Authorized Signature
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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
	All other GL lines	3,525,389	0		3,525,389
	Totals (*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
	All other Categories			3,525,389	0		3,525,389
	Totals (*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 10 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 _____ federal funds (type of) to provide _____ (service/support).

This work program requests the addition of _____ federal funds (type of) to **continue** to provide _____ (service/support).

- **Budget shortfall**

This work program requests a transfer from the _____ category (name) to the _____ category (name) to fund an increase due to _____ (reason).

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

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 federal Temporary Assistance for Needy Families funds to provide cash assistance payments based on the January 2014 caseload projections.
- **Budget shortfall**

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

This work program requests a transfer from the Reserve category to the Personnel Services category, from the Reserve category to the Operating category, and 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 from the English Language Acquisition - State Activities category to the Personnel Services category, from the English Language Acquisition - Administration category to the Personnel Services category, from the 21st Century Learning Center – State Activities category to the Personnel Services category and 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
 - **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

Cover Sheet

- Explanation of Projections and Documentation

List Information Provided and It's Relevance

- New Positions

Yes or No?

- Summary of Alternatives and Why Current Proposal is Preferred

There's always an alternative.

Preparing a Work Program

- Cumulative Modification Worksheet (system generated)

G.L.#	REVENUES Description	Original or Legislatively Approved Work Program	PENDING		----CUMULATIVE----		Total Amount
			SIXTH		Dollar Change	Percent Change	
			Work Program Change				
			WP # C32929				
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	PHOTOCOPIY 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:

Main	Attachments	IFC Approval
<input type="checkbox"/>	Financial/Budget Status Reports (Required)	View...
<input type="checkbox"/>	Budget Projections	View...
<input type="checkbox"/>	Fund Map (Before & After)	View...
<input type="checkbox"/>	NPD 19/Organizational Chart	View...
<input type="checkbox"/>	Quotes for Purchased Items	View...
<input type="checkbox"/>	Spreadsheets/Supporting Calculations	View...
<input type="checkbox"/>	Grant History/Reconciliation Form	View...
<input type="checkbox"/>	Grant Awards for Current Year	View...
<input type="checkbox"/>	Grant Budget	View...
<input type="checkbox"/>	Summary of the grant program and purpose (if not included in the award document)	View...
<input type="checkbox"/>	File Maintenance Request	View...
<input type="checkbox"/>	Other Attachments	View...

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	4526	4661	4662	4663	4665	4667	4668	4669		PENDING IFC WPC34027	Revised Total
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		
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	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	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	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	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	8,770,473
	ck fig	0	0	0	0	0	0	0	0	0	0	0
											26,914	26,914
											(26,914)	(26,914)

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
3405	FED LABOR STATISTICS GRANT	66,300	-	66,300	55,545.00	-	10,755	66,300	-	0%
3407	FED DEPT OF OCUH 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
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	
Subtotal					0.00	0.00	0.00	0.00	0.00	0.00	
List New Travel Not Requested in the Budget										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 WORKSHEET				\$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	AC T 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.						
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	Est.					
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	2,159.89	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							10,759.11		Pers/Pay Asses			
																OT			
														14,000.00		Pers Hold Harmless Furlough			
														(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	245,448.6		
				53276.89	152429.95	230350.93	322607.19	423351.67	499244.11	601006.17					128,446.29	SAVINGS			
				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	less WP			
										#VALUE!	#VALUE!	#VALUE!	#/#		Net Savings				
				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										Expenditure Authority Allocation					
Grant Description	Grant Period		ID #	Total Amount	Less Allocated Other BA's	Less Allocated Future State Fiscal Year	Less Prior FY Draws	Less Expired Amounts	Current FY Amount Avail	CAT 01	CAT 15	CAT 82	CAT 87	CAT 88	Total
	From	To													
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 $\$355,252 \times 16.6667\% = \$59,208.79$ to future fiscal year.

Clk 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 46)

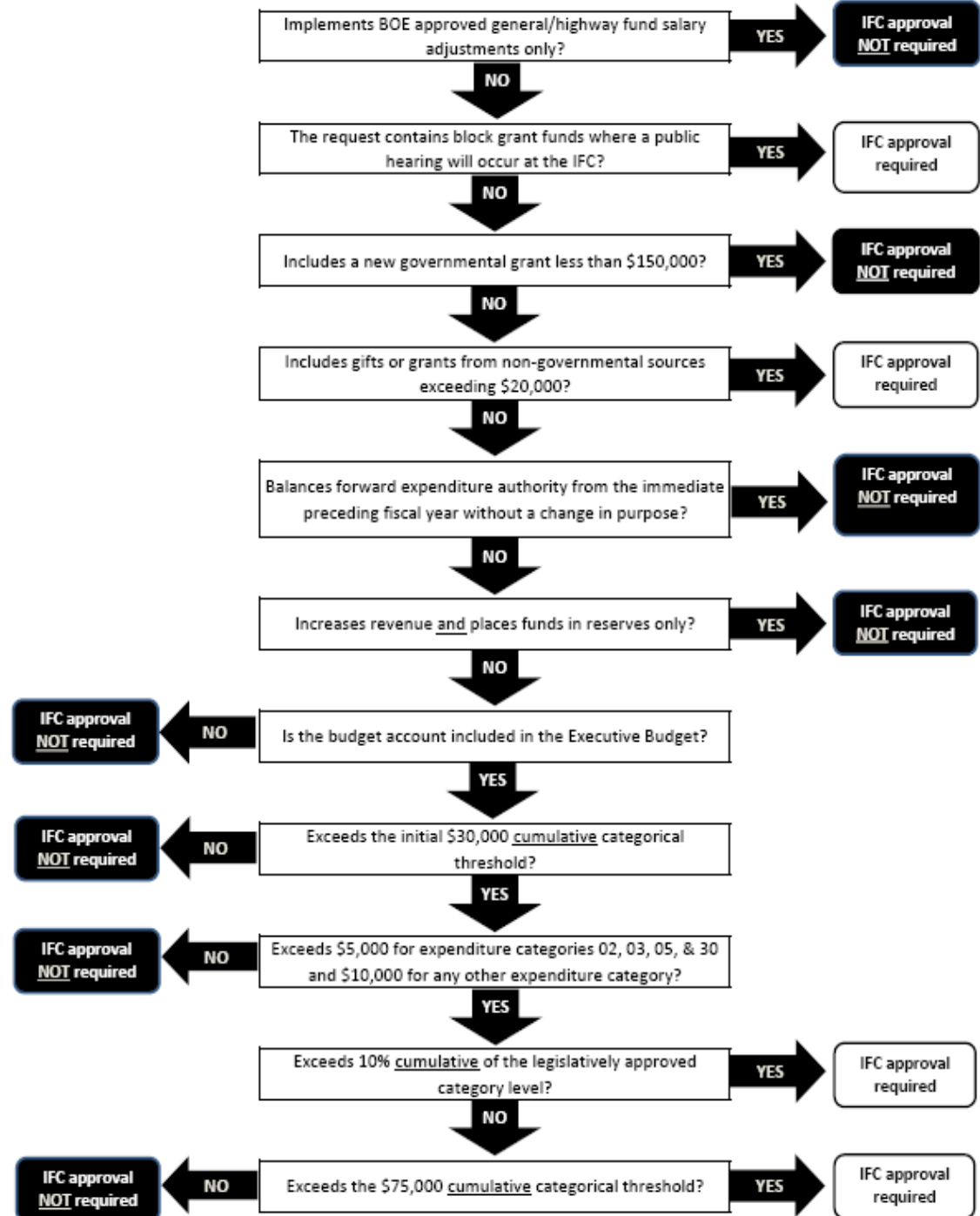
Remember! Remove access from employees who have left the agency.

Preparing a Work Program

- Work program IFC approval

Main	Attachments	IFC Approval
<input type="checkbox"/> Requires DoIT Approval		
<i>This Work Program requires IFC approval because</i>		
IFC Approval Type: <input type="text" value="Standard"/>		
<input type="checkbox"/> Includes new positions		
<input type="radio"/> \$75,000 or more cumulative for an expenditure category		
<input type="radio"/> Exceeds \$30,000 cumulative and is 10% or more cumulative for an expenditure category		
<input type="radio"/> Non-governmental grant or gift in excess of \$20,000		
<input type="radio"/> 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		
<input type="radio"/> Other <input type="text"/>		
Agenda Description Edit		
<div style="border: 1px solid gray; height: 100px; width: 100%;"></div>		
<i>This Work Program does NOT require IFC approval because</i>		
<input type="radio"/> \$30,000 or less cumulative for each expenditure category <i>30,000 or less cumulative for all expenditure categories</i>		
<input type="radio"/> Less than \$75,000 cumulative and 10% cumulative for each expenditure category <i>Less than 75,000 or 10% cumulative for all expenditure categories</i>		
<input type="radio"/> \$5,000 or less for expenditure categories 02, 03, 05, & 30 and \$10,000 or less for any other expenditure categories		
<input type="radio"/> Implements general/highway fund salary adjustments approved by BOE		
<input type="radio"/> Places funds in Reserves, Reserve for Reversion, or Retained Earnings categories only		
<input type="radio"/> Non-executive budget		
<input type="radio"/> Other <input type="text"/>		
<input type="checkbox"/> Allow IFC agenda tracking		

Work Program IFC Thresholds



Parting Thoughts -

- Justify and defend the request
- Tell the whole 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