



STATEWIDE BUDGET AND PERFORMANCE  
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# FY 2019

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# Budget Work Program

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# Agency Guide

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# I. General Information

## Introduction

Please submit your Budget Work Program (BWP), including all required documentation, to the Office of Management and Enterprise Services.

State law requires agencies to submit Budget Work Programs “on or before the first day of June in each year, or as soon thereafter as possible...” (62 O.S. § 34.42(A)) No monies will be available for spending “until the request officer of the agency has complied with the applicable provisions of the Oklahoma State Finance Act and has received approval of such request for funds from the Director of the Office of Management and Enterprise Services.” (62 O.S. § 34.42(F))

Ensure all legal changes which impact the agency for FY 2019 are incorporated into your budget. In the event of a special session, we will notify agencies of any necessary adjustments to the process.

Agency directors and/or finance officers are required to provide a separate explanation of the assumptions and methodologies used in developing the FY 2019 BWP. OMES is providing a standardized template this year for agency assumptions. Please read and address each of the requirements.

Agencies are required to submit a balanced budget to OMES. Budgeted expenditures shall not exceed funds available. Funds available equals projected annual revenue plus available cash.

The budget must tie to line-item appropriations and comply with any applicable budgetary employee and expenditure limitations.

***Budgets will be used throughout the year by OMES and the Legislature and will be provided to the public upon request.***

## New and Noteworthy

- In the General Appropriations bill, SB 1600, the Legislature used some revolving fund authority language to allow time- and dollar amount-limited relaxation of statutory uses of certain revolving funds. If this is the case for your agency, note that these sections do not change the codified purposes or uses of the fund permanently, but do allow the agency to utilize the funds in the prescribed amounts for duties of the agency during FY 2019. OMES considers these authorized amounts to be part of the base for the agency’s FY 2019 funding level. As you incorporate these funds into your operating budget, use the actual revolving fund number in the class fund dimension/chartfield, and note the intended uses in your expenditure assumptions.

- **Spreadsheet Templates:**

Agencies will be provided with two spreadsheet templates, the Line Item and Position Budget Workbook and the BWP Assumptions Workbook. All agencies are required to submit their budgets in these spreadsheet formats. Please return completed spreadsheets along with all other required submission information. Detailed instructions are included in both workbooks.

- **Individual Training:**

Training sessions for the new Budget Work Program spreadsheets are available upon request. Please contact your budget analyst if you are interested in this option.

- **Budget Line Item:**

Your agency's Budget Line Item spreadsheet will be posted to the budget ledger and the general ledger. ONLY enter the requested information in the Budget Line Item spreadsheet. Place "scratch work," extra columns and notes on a separate tab of your workbook, if needed. This will expedite processing your budget.

- **Lapse Dates:**

As appropriations lapse 30 months from the date the General Appropriations bill was passed, appropriations for 2017 lapse on 11/27/2018. Most FY 18 lapse dates for appropriations are 8/21/2020, due to the passage of HB1020xx in special session. Appropriations for FY 19 lapse on 10/27/2020.

- **Changes to Structure:**

To request changes to your department or division structure, contact your budget analyst.

- **Class Fund Numbers:**

If you have a question about your agency's assigned class fund number(s) for the new fiscal year, please contact your budget analyst.

- **Information Technology Projects:**

Information technology project plans are due by July 1, 2018, and must be entered electronically via the State Project and Portfolio Management Tool.

- **Legislated Pay Raises:**

Absent a change in current law, FY 19 payroll costs should reflect the passage of HB1024xx, which provided a salary increase to most state employees. Part-time employees will receive a prorated salary increase. In addition to the mandatory salary increase, please remember to budget the additional benefits and taxes.

- **Capital Expenditures:**

Note that agencies are "required to identify those items that are for capital purposes in keeping with the definition of capital projects promulgated by the Long-Range Capital Planning Commission," pursuant to 62 O.S. § 34.49(C). See the Capital Expenditures subsection for details and account codes.

### **Budgetary Limits/FTEs**

If your agency's appropriation bills for FY 2019 include legislated budgetary, program or full-time-equivalent (FTE) employee limits, or directive spending, these limits prescribe maximums, amounts or percentages that an agency can program or budget. The limits may apply to expendi-

tures, the number of FTE employees, or other directives such as reimbursement rates. When documenting your assumptions, please include explanations of how new statutory limits and directives affect your expenditures. If you have questions, contact your budget analyst.

Your agency may not have program or FTE limits this year. However, for the purpose of the state transfer law, (62 O.S. § 34.52) which allows for transfers between agency program categories (divisions) and between appropriation line items, your agency's original BWP will establish the "limits" which will affect any subsequent changes you make to your budget. This applies to the IT divisions as well.

**Note:** Once the BWP has been submitted and approved, the agency must spend according to the divisions and class funds that have been established in the budget. Any request to move funds between divisions will trigger the Transfer Law and therefore require approval from the Legislature. The approval process takes a minimum of 13 days to complete. See the Budget Transfers section for instructions.

## II. Revenue

### Revenue Budget

All agencies must submit a revenue budget. Estimate the amount of revenue by revenue account code that will be deposited in each agency fund. In order to estimate revenue, agencies should combine historical trends and actuals with known changes that will affect revenue in the upcoming fiscal year.

Appropriations should be budgeted using the account codes 631110 (for transfers in) and 621110 (for transfers out). Any transfers in or out should be a positive number.

### Revenue Assumptions

In the revenue assumptions tab of the BWP Assumptions Workbook spreadsheet, detail the agency's FY 17 actual revenue, FY 18 projected total revenue, and FY 19 estimated revenue by class fund and account code. Include all revenues collected by the agency, including revenues from federal programs.

Variances between FY 18 and FY 19 will be automatically calculated in the spreadsheet. Explain why each fund is increasing or decreasing from the previous fiscal year. Explain how the agency estimated the amounts to be collected for each fund. Each major funding source should be addressed by indicating estimated changes in the rates, number of items, clients served, etc. Include any new fees or fee updates.

Indicate if you use historical trends or more sophisticated forecasting methodologies. OMES analysts will be reviewing the forecasting methodologies and may contact you about your assumptions. Be as specific as possible regarding these revenue estimates.

### III. Expenditures

#### Expenditure Assumptions

In the two expenditure assumption tabs of the BWP Assumptions Workbook spreadsheet, detail the agency's FY 17 actual expenditures, FY 18 projected total expenditures, and FY 19 estimated expenditures. Variances will automatically be calculated. Provide an explanation of changes by both division and account code and division and class fund.

Assumptions should adequately explain increases and decreases from the prior fiscal year and any other relevant information. In the "Explanation columns" of the BWP Assumptions Workbook, please consider the following list of potential reasons for a reported change in expected expenditures:

- Projected changes in the number of clients or cases.
- Appropriate performance measures and targets.
- Rate adjustments for service providers.
- Anticipated cost increases or decreases in service contracts.
- Planned expenditures for special projects.
- Agency reorganizations.
- Personnel adjustments.
- Any generic inflationary factors used (increasing costs of fuel, prescriptions, etc.).
- Budgeted debt service payments. For each debt/bond issue, list the purpose of the debt issuance, then amounts by fund and subactivity for each. (See below for the required Debt Service Table).
- Changes in federal programs.
- Changes in number or amount of fees charged.
- Other pertinent budget assumptions.
- A description of actions taken by the agency to absorb budget reductions.

When comparing numbers from FY 2018 to FY 2019, please include the full number, not just the change (for instance: "We're estimating an increase in caseload of 25, taking it to 75 for FY 2019;" or "Our estimates are based on increasing the provider rate to \$24 per case; an increase of \$2 from FY 2018.").

## **Personnel, Benefit and Tax Information**

### **Organization Chart**

Include your agency's current organization chart when you submit your Budget Work Program. Each position in the agency should be identifiable on the chart, and the chart should display the lines of authority within the agency. If you have questions about the chart, contact your budget analyst.

### **Position Budgeting**

On average, payroll costs represent approximately 80-90% of most agencies' budgets. Because of this significance and pursuant to 62 O.S. § 34.42(C)(3) and 62 O.S. § 34.49(B), agencies are required to submit their payroll budgets (i.e., Position Budget) delineated by each position (PIN). This should also include any salary costs that agencies are budgeting for temporary and/or vacant positions.

The Position Budget should match the total budgets for payroll-related account codes (i.e., salaries, benefits and taxes) contained in the Line Item Budget.

Each position on your organization chart should appear on your Position Budget. If your agency is budgeting furloughs in FY 2019, notify your budget analyst.

Please remember that FY 19 payroll costs should reflect the passage of HB1024xx, which provided a salary increase to most state employees. Part-time employees will receive a prorated salary increase. In addition to the mandatory salary increase, budget the additional benefits and taxes.

Pursuant to 62 O.S. § 34.42(B), OMES has created spreadsheet templates that agencies will use for their Position Budget submissions. This spreadsheet is contained within the Line Item and Position Budget Workbook provided by your OMES analyst, and the workbook contains detailed instructions on how to fill out the spreadsheet.

OMES can provide a Position Budget spreadsheet that is pre-populated with funding lines based upon current year payroll and the combo codes used. This option can help agencies that have made minimal payroll changes throughout the year. This option is available upon request, so please contact your budget analyst for more information.

### **Employee Salaries**

Employee pay raises are prohibited unless authorized by the Legislature and OMES rules. (74 O.S. § 840-2.17). All personnel actions require certification by appointing authorities that the action can be implemented for the current fiscal year and the subsequent fiscal year without the need for additional funding to increase the personnel budget (HCM Form 92). If you have any questions about pay issues, see the contact list in the required documents section.

## **Retirement System Contributions**

Oklahoma Public Employees Retirement System (OPERS), the employer contribution rate remains at 16.5 percent (74 O.S. § 920 (5)).

Oklahoma Uniform Retirement System for Justices and Judges (OURSJJ), the employer contribution rate increases to 22 percent (20 O.S. § 1103.1).

Oklahoma Teachers Retirement System (OTRS), the employer contribution rate remains at 9.5 percent (70 O.S. § 17-108.1). Career Tech, two-year colleges and state agencies (EESIP eligible) are at 9.5 percent. Comprehensive and regional four-year colleges and universities (non-EESIP) are at 8.55 percent. For FY 19, the federal match decreases from 7.8 percent to 7.7 percent.

Oklahoma Police Pension and Retirement System (OPPRS), the employer contribution rate remains at 13 percent (11 O.S. § 50-109).

Oklahoma Law Enforcement Retirement System (OLERS), the employer contribution rate remains at 11 percent (47 O.S. § 2-304).

For the Pathfinders 401(a)/457 retirement program, the employer contribution rate is either 6 percent or 7 percent depending on the employee's contribution rate. (74 O.S. § 935.5). Additionally, employers are required to pay the difference between the 16.5 percent OPERS defined benefit plan match and the Pathfinder contribution rate of either 6 or 7 percent to the defined benefit plan. This rate will be 9.5 percent or 10.5 percent depending on the employee contribution rate which affects the employer contribution rate (6 or 7 percent) (74 O.S. § 935.10).

Agencies should not charge federal programs for amounts remitted to the OPERS Defined Benefit plan for employees who are on the Pathfinder plan. The expenditure code for the non-allowable portion is 513300.

## **Deferred Savings Incentive Plan**

For FY 2019, the \$25 per month which the state provides as a match for employee contributions to the Oklahoma Employees Deferred Savings Incentive Plan (SoonerSave) will be paid by each agency when payrolls are prepared, as they were in FY 2018. The administrative fee paid by the state for each qualified participant is \$2.13 per month, \$.98 on a bi-weekly basis, and \$1.06 on a semi-monthly basis. If you have questions, contact the Oklahoma Public Employees Retirement System at 405-858-6737.

## **Pathfinder Defined Contribution Retirement Plan Administrative Fee**

The administrative fee paid by the state for each qualified participant is \$1.13 per month, \$.52 on a bi-weekly basis, and \$0.57 on a semi-monthly basis. If you have questions, contact the Oklahoma Public Employees Retirement System at 405-858-6737.

## **F.I.C.A. Rates**

Agencies' budget models are set up to account for the blended F.I.C.A rate over the two calendar years within our fiscal year.

For calendar year 2018, maximum taxable earnings equal \$128,400. F.I.C.A. taxes should be calculated using 7.65 percent [6.2 percent F.I.C.A plus 1.45 percent Medicare Qualified Federal Employee (MQFE)] on the first \$128,400 of taxable wages and 1.45 percent MQFE on all wages above \$128,400 for CY 2018.

For CY 2019, F.I.C.A. taxes should be calculated using 7.65 percent [6.2 percent F.I.C.A plus 1.45 percent Medicare Qualified Federal Employee (MQFE)] on the first \$135,600 of taxable wages and 1.45 percent MQFE on all wages above \$135,600. The CY 2019 estimate for F.I.C.A. is provided by the Social Security Administration’s Office of the Chief Actuary (OCA).

### Unemployment Taxes

In calendar year 2018, the annual tax rate is 1 percent of the employer's maximum base of \$17,600 for a total maximum of \$176 per employee per year (1 percent x \$17,600 = \$176). An estimated 4.48 percent increase will occur in calendar year 2019, resulting in a maximum base of \$18,388 for a total maximum of \$183.88 per employee per year.

### Health Insurance Rates

The state will continue providing each employee with a fixed monthly benefit allowance for Plan Year 2018 (Jan. 1, 2018, through Dec. 31, 2018). The actual *agency* cost will depend on whether employees choose to cover their dependents. The state will continue providing funds for part of the employee’s dependent health costs.

If the employee chooses a plan with a cost that exceeds the benefit allowance, the employee pays the difference. If the employee chooses a plan with a cost that is less than the benefit allowance, the employee receives the difference as taxable income or may apply it to optional benefits such as dependent dental, vision coverage, supplemental life insurance, flexible spending accounts, etc.

The benefit allowance can be calculated using the table below.

Monthly Benefit Allowance	CY 2018 Current	CY 2019 Estimates
Employee	640.98	663.61
Plus Child	870.89	899.26
Plus Children	1014.70	1,063.50
Plus Spouse	1,312.75	1,312.75
Spouse & 1 Child	1,542.66	1,542.66
Spouse & 2 Children	1,677.96	1,677.96

If you have questions about insurance rates, or for details regarding the benefit allowance cost for your agency, see the contact list in the required documents section.

## Capital Expenditures and Debt Service Payments

Pursuant to 62 O.S. § 901, the Long-Range Capital Planning Commission is tasked with tracking and estimating capital expenditures, as well as proposing an “itemized budget for the next fiscal year of recommended capital expenditures inclusive of all funding sources, for each agency, including facility rent and lease payments, energy and utility expenditures, operations and maintenance, capital improvements and capital development projects as necessary to optimize and preserve the state’s capital assets.”

Further, agencies are “required to identify those items that are for capital purposes in keeping with the definition of capital projects promulgated by the Long-Range Capital Planning Commission.”

As defined in Title 428 of the Oklahoma Administrative Rules, a capital item is an item or group of like items with a value or cost of \$25,000 or higher and a useful life of five years or longer. This definition also includes lease-purchase equipment. Capital outlay projects may include, but are not limited to, new construction, expansion, major renovation, systems replacement and major equipment purchases. Projects that are considered regular maintenance do not meet the definition of capital item.

Below is a list of expenditure account codes which have been identified by the LRCPC. Agencies should utilize the expenditure assumptions tab to provide explanations on items related to these purposes and subsequent account codes.

531350 - UTILITY CHARGES - OTHER UTILITIES	543160 - INTEREST PAYMENTS – CAPITAL LEASES
531360 - UTILITY CHARGES - NATURAL GAS	545100 - PURCHASE OF LAND
531370 - UTILITY CHARGES - ELECTRICITY	545110 - PURCHASE OF LAND IMPROVEMENTS
533110 - MAINTENANCE & REPAIR OF BUILDINGS AND GROUNDS - OUTSIDE VENDOR	545120 - RIGHT-OF-WAY PURCHASE
533180 - GENERAL HOUSEKEEPING/JANITORIAL/SANITATION SUPPLIES AND MATERIALS	545210 - CONSTRUCTION IN PROGRESS - LAND IMPROVEMENTS
533210 - MAINTENANCE & REPAIR OF BUILDINGS & GROUNDS - SAME AGENCY PERSONNEL	546110 - BUILDINGS AND OTHER STRUCTURES - PURCHASE
532110 - RENT OF OFFICE SPACE	546210 - BUILDINGS AND OTHER STRUCTURES - CONSTRUCTION AND RENOVATION
532120 - RENT OF LAND	548110 - PRINCIPAL PAYMENTS - BOND DEBT
532130 - RENT OF OTHER BUILDING SPACE	548120 - INTEREST PAYMENTS - BOND DEBT
543140 - LEASE PURCHASE - LAND AND BUILDING	548130 - OTHER EXPENSES - BOND DEBT

Agencies must budget for and pay full debt service payments. Provide information for debt service payments paid by the agency in FY 2018 and debt service payments required in FY 2019. Debt payments to OCIA should use an account code beginning with 543xxx, excluding the 543160 account code. Direct debt service payments should be budgeted with the 548000 account code.

Below is an example of the information each agency will submit for bond projects that require a debt service payment. The Debt Service tab can be found in the Assumptions Workbook spreadsheet.

Debt Service Table

Project name	NACEA
Date of issuance	July 1, 2002
Bond series	2005C
Amount of bond issue	\$32,907,833.25
Amount that satisfied FY 2018 debt service	\$2,355,853.93
Amount to satisfy FY 2019 debt service	\$2,355,853.93
Date bond will be repaid	July 1, 2027

**Information Technology Project Expenditures**

Information technology expenditures must be budgeted as a separate line item within agency budgets. (62 O.S. § 34.43) All IT expenses should be budgeted in division 88 unless otherwise approved.

**Information Technology Projects:**

Information technology project plans must be entered electronically in the State Project and Portfolio Management Tool by July 1, 2018. Consult your assigned OMES IS program manager to enter your projects or to get a current list of all projects entered in the tool. You can find the contact information for your assigned program manager under the [Partnering with OMES IS Contact List](#).

**Information Technology Project Expenditures:**

In order to acquire approval from OMES for Information Technology and Telecommunications project purchases for FY 2019:

- 1). The information technology (IT) projects (defined as any initiative with total outlays expected to exceed \$15,000) for FY 2019 must be entered electronically by July 1, 2018.

- 2). The one-year plan must include individual projects planned for FY 2019 and should focus on specific projects and costs by predefined categories. The amount entered into the Project and Portfolio Management tool should match the amount submitted in your Budget Work Program for IT and Telecom Expenditures (i.e., only include expenditures in your IT/Telecom Plan that you have budgeted).
- 3). Individual projects must be listed in detail (software, PCs, servers, printers, mainframe, consulting services, etc.) in the agency's one-year plan.
- 4). Notify the OMES Help Desk via email when the agency plan is complete.

If you have any questions about this process or any other IT-related matters, please contact your IT strategist or your executive sponsor. A list of these individuals as well as their contact information can be found here: [Partnering with OMES IS Contact List](#).

## IV. Budget Upkeep

### FY 2017 and FY 2018 Carryover Budgeted in FY 2019

Agencies will not be able to budget carryover funds in their initial FY 2019 budget, but will be able to perform revisions in FY 2019 to budget the funds in their FY 2019 BWP. Keep in mind:

- Lapse date language for FY 2017 and FY 2018 appropriations generally allows funds to be carried forward to the FY 2019 budget, once they are removed from the FY 2017 or FY 2018 budget. Appropriations may be carried forward for 30 months from the date the General Appropriations bill was passed.
- If an FY 2017 appropriation for “Duties” was not entirely used in FY 2018, the amount that carries over to FY 2019 must still be used for “Duties.” Unless specifically changed by other legislation, the purpose of the appropriation does not change.
- Contact the Budget division to obtain a new class fund for your carryover funds.

### Revisions

Soon after Budget Work Programs have been submitted and processed, agencies will be provided with the FY 19 spreadsheet format for processing revisions. Revisions will still be entered and submitted in Excel spreadsheet form.

Agencies will be required to return Line Item and Position Budget Workbook and BWP Assumptions for ALL revisions. Complete the tabs in workbook and submit to your budget analyst for approval. Each spreadsheet includes guidelines and formatting that will enable you to complete each tab.

Please use additional tabs if you choose to do “scratch” work. Only information that will be posted to the general ledger should be entered on the Line Item spreadsheet.

Following the guidelines and formatting instructions will expedite the analysis and posting of your budget revision.

If the revision modifies your IT Budget please submit the OMES BUD IT form to your budget analyst.

If the revision transfers budgets between agency program categories (divisions) and between appropriations line items, please submit OMES Form 48 P (transfer form). Please refer to “Budget Transfers” section below for further guidance.

### **Budget Transfers**

The State Transfer Law (62 O.S. § 34.52) allows for transfers between agency program categories (divisions) and between appropriation line items. **Transfers require a minimum of 13 calendar days to process** due to the time provided for the oversight committee’s review. Pursuant to state law:

Up to 25 percent can be transferred with approval of the director of Management and Enterprise Services and up to 40 percent with Contingency Review Board (CRB) approval.

All transfer requests must be submitted on agency letterhead and signed by the administrative head of the agency or the designated request officer.

Submit the OMES Form 48P (transfer form) in portrait format only, the Allotment Request Revision Letter, and a detailed explanation of your revision to:

- (1) Senate Fiscal Director Anthony Sammons, sammons@oksenate.gov.
- (2) House of Representatives Fiscal Director Mark Tygret, tygretma@okhouse.gov.
- (3) Copy your budget analyst at the Office of Management and Enterprise Services.

Once the Budget Transfer is submitted to the Legislature, they have 12 days to disapprove the request. If not disapproved, the transfer will be processed by OMES or forwarded to the CRB (for percentage changes over 25 percent).

The transfer process applies to revisions involving:

- Expenditure limits between divisions/agency programs.
- Line-item appropriations.
- Appropriated funding limits set by the Legislature.

See the [transfer form, Form 48P](#).

## V. Required Documents and Information

Include the following documents/information with the Budget Work Program. Your budget analyst will contact you if other information is needed.

- Request to Allot the FY 2019 Budget Work Program letter (see Appendices for example)
- Line Item Workbook
  - Position Budget
  - Line-Item Budget
- Assumptions Workbook
  - Cash Assumptions
  - Revenue Assumptions (see Revenue section)
  - Expenditure Assumptions (see Expenditures section)
  - Statewide Program Assumptions (see below)
  - Debt Service Tables (see Expenditures section)
- Organization Charts (see Expenditures section)

### Statewide Programs

Oklahoma aligns state dollars and outcomes with priorities called statewide programs. Agencies are required to attach dollars to these programs, which allows the state to measure and report expenditures and progress in these five goal areas:

- Healthy Citizens and Strong Families.
- Safe Citizens and Secure Communities.
- Educated Citizens and Exemplary Schools.
- Prosperous Citizens and Thriving Economy.
- Effective Services and Accountable Government.

Healthy Citizens and Strong Families



Safe Citizens and Secure Communities



Educated Citizens and Exemplary Schools



Prosperous Citizens and Thriving Economy



Effective Services and Accountable Government



Fifty-two statewide programs have been established across the five goal areas. Over 160 performance objectives assist in measuring statewide performance within the 52 statewide programs. Performance objectives indicate the state's current performance and desired future progress.

The OKStateStat website displays both financial information and performance information by statewide programs. The new OKStateStat with financial and performance dashboards for each statewide program will be launched during FY 2019.

For FY 2019, please include the reasoning for your agency’s statewide program alignment and describe the relationship between your agency’s programs/divisions and the chosen statewide program(s). If no program is chosen, explain why your agency (or a particular function of it) does not align with any currently identified statewide programs.

See the [statewide program codes here](#).

### Contact List

For assistance with:

Employee Salaries.....521-6327

Tax and Benefits.....521-6356

IT Budgets/Plans.....Contact your IT strategist or executive sponsor.

See the [Partnering with OMES IS Contact List](#).

Statewide Programs.....Contact your budget analyst.

## VI: Appendices

### BWP Document Checklist

- Request to Allot the FY 2019 Budget Work Program Letter.
- Line Item Workbook Spreadsheet.
- Organization Charts (Include Total FTE).
- Assumptions Workbook Spreadsheet.

Note: Attach any supplemental documents to your email submission.

## **Request to Allot the FY 2019 Budget Work Program**

Statutes require that each spending agency's executive officer sign the budget work program and allotment request letters. Included in the Appendices is an example of the request for allotment that each agency head must sign and submit before the FY 2019 Budget Work Program will be approved and allotted.

The signer must attest that the FY 2019 Budget complies with legislated budgetary limits, line-item appropriations and current statutes. The signer further attests that the FY 2019 Budget will provide for a full year of operation and debt service payments without the need for a supplemental appropriation. Finally, the signer must confirm that the budget only includes salary increases as authorized by the Legislature and the OMES rules.

Revisions to the FY 2019 BWP during the year will require the submission of a similar request. The Request to Allot and the Request to Allot a Revision letters are attached.

### **Request Officer**

Statutes allow each agency to designate a “request officer” who can submit revisions and requests for allotment of the budget. If the agency director desires to designate a request officer, please complete, sign and submit the form letter provided on page 18. The request officer can then submit revisions to the budget and request allotment of the same. Agency directors may designate more than one request officer per agency.

Budget work programs and the revisions thereto are shared with and relied upon by OMES, legislative staff and others who may request the information. It is the responsibility of the agency director and request officer to submit an agency budget, revisions thereto, and supporting documentation that accurately reflect the agency’s plan for the fiscal year.



## BWP Revision Document Checklist

- Request to Allot the FY 2019 Budget Work Program (see attached).
- BUD-IT form (if revision involves IT).
- Line-Item Workbook Revision Spreadsheet.
- Revenue and Expenditure Assumption Revision Workbook.
- Request for Transfer of Funds (Form 48P) if necessary.

**Note:** Please include other supporting documentation associated with this revision as necessary.

# Request to Allot a Revision to the FY 2019 Budget Work Program Template

{ TO BE TYPED ON AGENCY LETTERHEAD }

{Date}

Request to Allot a Revision to the FY 2019 Budget Work Program

Ms. Denise Northrup  
Director of Management and Enterprise Services  
Attention: Budget Division

Dear Ms. Northrup:

Please allot the revision to the FY 2019 Budget Work Program (BWP) submitted to you on {date}. The BWP as revised complies with all legislated budgetary limitations and any line-item appropriations made to the agency. The BWP as revised has been developed to fully fund FY 2019 operations and debt service payments based on the agency's best estimates of need at this time. The agency has not built into this budget the need for supplemental appropriations. In addition, this BWP as revised provides for salary increases only as authorized by the Legislature and Office of Management and Enterprise Services rules (pursuant to Title 74, Section 840-2.17).

This revision [include revision number here] is necessary because {please describe the situation that makes this revision necessary. Describe any program changes or personnel changes involved and if there are any effects on future budget requirements because of this revision, explain them and how they will be addressed. }

I attest that the submitted revision and supporting documentation accurately reflect the agency's plan for the fiscal year.

Executive Officer	-Signature	_____
or	-Name (typed)	_____
Request Officer*	-Title (typed)	_____

**\*If a request officer has been designated by the executive officer.**