

ANNUAL



Instructions

State of Rhode Island and Providence Plantations
State Budget Office
Office of Management and Budget
July 2015

**FY 2017 Budget Instructions
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Introduction

One of the most important policy functions of State Government is the development of the budget. The budget is the *plan of operation* describing how the state will use its financial resources to meet the needs of the public. This plan must include an estimate of all proposed expenditures and the means of financing them.

Governor Raimondo plans to recommend a Fiscal Year 2017 budget that continues a strong emphasis on:

- Building the skills Rhode Islanders need to compete in the 21st century;
- Attracting entrepreneurs and investments in industries that play to Rhode Island's strengths, to stimulate our economy and create jobs; and
- Innovating, including in our state government, to enhance accountability and deliver value to taxpayers.

Budget requests should emphasize this agenda. These investments will require further efficiency efforts. Agencies should consider:

- Eliminating duplicative and underperforming programs
- Streamlining and consolidating programs, offices and services.
- Reducing operating funds due to service efficiencies.
- Reducing layers of management and administration.

Budget Allocations

The first phase of the budget process involves the preparation and announcement of budget allocations, or targets, which are to be adhered to by each agency in the preparation of its upcoming budget. For the FY 2017 Budget, agencies will be asked to submit both a **current services level** budget and a **constrained budget** based on a target funding level to be provided by the Budget Office. The intent of requesting two separate budgets is to provide the Governor an understanding of what it would cost to fully fund the various programs of state government and options for reducing spending to meet available resources. The statewide budget allocations formulated by the Budget Office are based upon preliminary revenue estimates for the ensuing fiscal year, and the desire to prioritize all activities and programs statewide. The Governor has a constitutional mandate to submit a balanced budget to the General Assembly.

A significant feature of the allocation process is that allocations are made at the agency level, rather than at the individual program or sub-program level. The agency Director is responsible for determining how these allocations will be distributed among the agencies' programs. This process encourages agency managers to make program adjustments that shift resources from low to high priority services.

The use of a funding target reinforces the role of agency managers in the assignment of priorities among programs. Where the allocation requires a reduction or elimination of programs, agency managers are given the opportunity to specify areas of reduction.

Conversely, when agencies are afforded opportunities for enhancements, the agency managers indicate areas where additional funding would be most effective.

FY 2016 Revised Budget

Agencies are expected to operate within the current year budget as enacted. Although, there may be a need to make some adjustments between programs and line items in the FY 2016 Revised Budget, the goal is for the total general revenue budget for a given agency to not change. As these requests require legislation after most of the fiscal year is over, changes should be requested in rare circumstances with no expectation that they will be granted. However, special consideration should be given to any savings proposals for FY 2017 that could be implemented in FY 2016 and thus produce savings in the current fiscal year that could further help with the projected FY 2017 deficit. This would primarily be initiatives that can be implemented without legislative approval.

Program Budget Format

The Rhode Island Budget has a goal of a program budget format. *A program is a collection of similar activities and services directed toward a defined purpose or goal and managed by a single identifiable authority.* However, this goal has not been fully implemented. These instructions provide agencies the opportunity to further align the spending of government with the units of organization and performance that are programs.

Although the program is the primary budgetary unit for appropriation purposes, agencies are asked to prepare operating plans at the sub-program level, where applicable. This provides for a more detailed examination of the activities performed within each program, and aids in the analytical process at both the agency and Budget Office level.

Brief Outline of Budget Process

These instructions are accompanied by the expenditure targets for use in developing your budget submission. The agency is requested to submit certain items at varying intervals during August and September, as outlined on the Timetable on page 3 and further detailed in these instructions. In accordance with Section 35-3-4 of the R.I. General Laws, the full agency budget is due to the Budget Office on a date determined by the Budget Officer, but in no event shall it be later than **October 1st**.

During the fall, the Budget Office will review agency budget requests for compliance with the Governor's direction, technical accuracy and concurrence between agency proposals and the Governor's policies and priorities. Agency proposals will need to be brought into balance with the revised estimate of total revenues, as determined by the November Revenue Estimating Conference. Detailed preliminary budget recommendations will then be developed for each program and agency. The key elements considered as part of the development of these recommendations include the consensus revenue forecast, program plans and performance measures, adherence to policy guidelines, information contained in the agency budget submissions together with agency explanations of the differences in service, and information derived from discussions with agencies.

RIGL 35-3-7 requires the submission of both the Supplemental Budget and the new-year Budget by the Third Thursday in January, or on the First Thursday in February in the year a new Governor is elected. This year's date falls on January 21, 2016 for the FY 2017 budget.

The Budget Office is continuing a tiered submission schedule for this year's agency budget requests. Agencies with total FY 2016 enacted budgets of less than \$10.0 million (all funds) are required to submit budget requests no later than Wednesday, September 16, 2015. Agencies with total FY 2016 enacted budgets in excess of \$10.0 million (all funds) are required to submit their budget requests no later than Thursday, October 1, 2015. Adherence to these submission dates is expected.

Timetable/Due Dates

The following table provides the due dates for various deliverables and the projected timelines for decision points during the FY 2016 budget cycle. Intermediate due dates for specific items are further described within these instructions. Any questions concerning what is required as of a specified date should be addressed to the Budget Analyst assigned to your agency.

July 10	FY 2016 - FY 2020 Capital Budget Requests Due to the OMB
July 22	Salary/Wage Projection Data distributed by email to CFO's.
July 31	FY 2017 Budget Instructions Distributed to Agencies
July 31	FY 2017 Funding Targets Distributed to Agencies
August 11	Expenditure Database (SABRS) distributed by email to CFO's.
August 17	Revenue Data Distributed by email to CFO's
August 17	Requests for Changes to Current Program Structure Submitted to the OMB
Sept 18	Complete Budget Requests for smaller agencies (total FY 2016 enacted funding of \$10.0 million or less) submitted – Submit five (5) copies to the OMB. The OMB will provide two of these copies to the House and Senate Fiscal Staffs.
October 1	Complete Budget Requests for all other agencies submitted - Submit five (5) copies to the OMB. The OMB will provide two of these copies to the House and Senate Fiscal Staffs.
Oct/Nov/Dec	Agency meetings with the Office of Management and Budget and the Governor's Office to review budget recommendations
January 6	Final Gubernatorial Decisions on FY 2016 Revised Budget and FY 2017 Budget
January 21	Statutory Date for Governor's Budget Submissions to the Legislature

Program Planning

Program Planning should be the basis for budget requests. The budget request should represent a translation of program plans into funding requests. The request should define the funding needed to carry out program activities and achieve the program's established mission and objectives. Program plans provide a major source of background information to the Governor, the Budget Office, the Policy Office and the Legislature when budget requests are evaluated.

Each agency has at least one or more missions and objectives that are generally found in the General Law statutes that created the agency or assigned a responsibility to the agency.

Changes to Program Structure

Agencies and departments are encouraged to review their program structures annually. Program structures should be revised when evidence indicates that a revision will improve agency operations, budgeting, reporting, transparency to the public, or management. Program structures should be reviewed and adjusted to align with enacted legislative changes.

In developing or revising a program structure, the following rules should be followed:

1. Programs should serve a single purpose or set of objectives
2. Sub-Programs should be delineated when doing so will improve accountability, budgeting, fiscal reporting or management.
3. Accounts are **not** programs or subprograms. Accounts are accounting devices used to reflect fund sources, cost centers, activities, etc. Accounts should be used to display the funding which comprises a program or sub-program, therefore, funding within one account should not be shared by more than one program. Note: one account may in some instances comprise one program or subprogram.

Agencies or departments may initiate a change in program structure. The Budget Office must approve all changes before they are incorporated into the budget or the accounting system. An agency proposal to change the program structure should be submitted in writing and should include the following:

1. Copies of the current and proposed program structure in the form of organizational charts.
2. An explanation of why the change is being requested. What problems have been encountered using the current structure, and/or what improvements will be gained from the new structure?

The creation of new subprograms or the deletion of existing subprograms within an existing program is considered a change in program structure, and therefore, should be approved by the Budget Office.

Written proposals concerning program structure changes must be submitted to the Budget Office by **August 17th**. Agencies will be notified of the Budget Office's decision within two weeks of the date that the request is received. Therefore, the earlier the request is submitted, the sooner the agency will be informed of the Budget Office's decision. Upon approval of a program structure change, the Budget Office will work with the agency staff to update the budget database to conform to the new structure.

Budget Request Preparation

Agency budget requests must adhere to the format as described below and will only be considered complete if all required documentation and backup is provided. Some agencies may not require each section as described, but the basic format and order of presentation should be followed in the preparation of your budget request. The general order of presentation is:

- Letter of Transmittal
- Table of Contents
- Agency Summary Information/Overview
- Strategic Plan
- Budget Tracking Sheets
- Revenue Estimates
- Program Information – FY 2017 Budget
 - Program Plans
 - Program Summary Financial Data
 - Prioritization of programs and subprograms
 - Budget Impact Statements
 - Purchased Services and Contract Employee Data
 - Natural Account Backup Information
 - Federal/Restricted Account Estimates
 - Performance Measures
- List of Reports required of the Agency by Rhode Island General Laws

Each of these sections and the specific items that should be provided within each section, are described in more detail below. The order and format of the budget submission is shown in more detail in the *Technical Instructions* section of these instructions.

Letter of Transmittal

A letter of transmittal from the head of the agency or department must accompany the budget submission. This letter should provide a brief overview of the budget request from the Director's perspective. How does this budget meet the strategic plan, goals, objectives and policies of the department or agency? What major issues are of concern to the Director, and how are they addressed within the budget proposal? **The letter should be addressed to the Governor.**

Table of Contents

Each page of the budget request document should be numbered. Separate sections may be numbered individually (e.g. 2-1, 2-2, 3-1, 3-2), or the entire document may be numbered sequentially. A table of contents should include the major components/sections of the budget request and indicate the respective page numbers where these sections begin or where certain data can be found.

Agency Summary Information

A general narrative overview of the Department or Agency as a whole should be provided as a starting point. Summary financial data displayed on the Agency Summary form (Form BR-1) is also required in this section. The Agency Narrative page used in the Budget document should be updated as needed and used as the narrative overview page in this section. The following information should be provided:

1. **Agency Description** - A general description of the agency, its organization, programs and overall objectives should be provided. This section should provide the reader with an understanding of the agency's operations, why the agency exists, what services it provides, etc. [This information should be provided using an updated Agency Narrative page from the Budget Document.]
2. **Agency Expenditure Summary** - The *Agency Summary* form (Form BR-1) should be printed from SABRS to show the total expenditures by fund, program, and major category of expense as requested for the budget year, the enacted and revised data for the current fiscal year, and the actual expenditures for the two prior fiscal years. (This form is one of the reports in the SABRS budget request system.)
3. **Agency Strategic Plan** – Include a copy of the agency's strategic plan.

FY 2016 Tracking Sheet - Expenditure Plan Adjustments/Supplemental Request

As part of the submission of the FY 2017 Budget Request, agencies are required to update their current year (FY 2016) expenditure plans to better reflect the most current and realistic estimate of expected costs. Any changes to appropriations, including reallocations, increases to federal or restricted caps, requests for additional general revenue funding, including approved reappropriations from FY 2015, and/or adjustments to the agency's FTE cap, must be included in the revised budget request.

Section 2 of Article 1 of the FY 2016 Appropriations Act establishes that "each line appearing in section 1 of this article shall constitute an appropriation." This language strictly limits expenditures to the appropriation in a given line item. Departments and agencies are not permitted to use funds in one line item to offset costs attributable to another line item. Any such reallocation of funds must be requested as part of the FY 2016 Revised Budget and approved by the Legislature in the Supplemental Appropriations Act.

In general, funds may be reallocated within each subprogram without explanation (e.g. shifting of funds between object codes). Major changes between subprograms or programs, however, should be accompanied by narrative explanation. This includes changes to restricted and federal account appropriations. The general laws mandate that all changes to appropriation lines be incorporated in the supplemental appropriations bill, which must be submitted to the Legislature by the third Thursday in January (January 21, 2016).

Agencies must complete *agency tracking sheets* for the current fiscal year. Accompanying this will be the *Impact Statements* including an explanation as to the reason or need for each substantive change requested. Minor changes between accounts which are being done to better reflect where expenditures are going to occur, but have no significant effect on program operations, do not require explanation. However, if funding adjustments will alter a program's current operations, a detailed explanation of the change, its rationale, and impact should be provided. Supplemental funding requests should also be clearly identified, and a thorough explanation as to the basis and need for each request should be provided.

Agencies will submit updated federal award catalogs to the Office of Grants Management no later than August 3, 2015. The updated catalog will include all prime and co-prime awards received through June 30, 2015. The Office of Grants Management will prepare a Summary of Agency Federal Award Catalog for Agencies. Agencies are to include the Summary in their budget submission.

Information on restricted receipt and other fund sources should be continue to be shown separately on the BR-7 form. Changes to these appropriations do not normally require significant explanation. A brief statement, such as "increase in projected resources", is sufficient.

Revenue Estimates

Agencies responsible for collecting general revenue departmental receipts (e.g. license fees, fines and penalties, etc.) must provide updated estimates of these revenues for both the current fiscal year and the budget year. All estimates should be based on current law, and should not include any proposed changes to fee structures that may have an impact on revenues. If an agency believes current fee structures require review for potential adjustments, a separate analysis should be prepared and included under the "Additional Information" section of the budget request document.

In addition to implementing program reductions to achieve the constrained budget target funding level, increases to departmental revenues may be proposed for consideration. Any such revenue options should be submitted to the Budget Office for consideration as part of the Agency budget request. All options will be reviewed primarily to determine their viability. If determined to be acceptable, the Budget Office will make any adjustments to the budget recommendations requested by the Governor.

The *Estimated Departmental Revenues* spreadsheet should be used to provide the estimates for each receipt account. Historical receipt data and the Budget Office's official estimates for the current fiscal year will be provided to each agency in electronic format in an Excel spreadsheet. Agencies are to include revised estimates for FY 2016 revised and FY 2017. It is critical that this information be based upon current law, and should not include any estimated revenue enhancements. This information will be used to prepare for the November Revenue Estimating Conference and thus must be submitted by October 1st. The *Receipt Account Information* form (Form BR-9) should be used to

provide backup information about each receipt account and any additional information that may be helpful in understanding how the revenue estimates were derived.

Program/Subprogram Information

Narrative information is intended to provide program-planning information and to explain budget requests. It consists of both program plans and budget specific impacts. The information requested under “Program Plans” below may be provided through the inclusion of an updated Program narrative page from the Budget Document. The principal components of this section of the budget request document are:

- Program Plans
 - Priority Ranking of Program/Subprogram
 - Program/Subprogram Title
 - Program/Subprogram Explanation
 - Statutory History
 - Program Objectives
- Program/Subprogram Summary Financial Data
- Budget Impact Statements
- Federal/Restricted Account Estimates

Program Plans

The Program Plan provides, in a narrative format, a general overview of the program or subprogram, its history, purpose, etc. The plan is intended to provide the reader with an understanding of why the program exists, what its public purpose is, why funding is and/or should be provided. The Program narrative page from the Budget Document (included in SABRS) should be used to provide the following information:

1. **Program/Subprogram Title** - Program plans should be headed by the program or subprogram title as included in the program structure. In most cases, titles at the program level should correspond to the line items as shown in the Appropriations Act.
2. **Program/Subprogram Priority Ranking** – This section of the plan gives a numerical rank in relation to all other programs and subprograms in terms of departmental priority. Priority should be determined by the strategic plan of the agency and how effective the program is at implementing the goals of the agency and providing effective services to the public.
3. **Program/Subprogram Explanation** - This section of the plan should be a clear and concise description of program or subprogram activities. The explanation should be brief but should address the major activities undertaken in the program and explain how the program operates. The descriptions for a program with subprograms should not simply be a restatement of the subprogram descriptions, but rather should provide the reader with an understanding of what links the various subprograms (e.g. why are they a part of the same program?).

4. **Statutory History** - Although you should list the statutory reference(s) that directly relate to the program or subprogram, this section should be more than a list of statutory citations. It should include a brief narrative summary describing the creation of the program or subprogram, and any recent statutory changes that have substantially affected program responsibility or operations in recent years. Federal statutes, regulations, and other mandates, which have a direct impact on the program or subprogram operations and requirements, should also be listed and discussed.
5. **Program Objectives** – This section is a list of statements that indicate measurable progress toward the achievement of the program purpose. The objectives should state the criteria for the determination of progress and indicate for each criterion how much progress is expected in the budget year. They state the anticipated accomplishments of programs or subprograms rather than the means by which progress is secured. What are the goals of this program or subprogram in the upcoming fiscal year? Objectives should be established at the subprogram level (where applicable), and be consistent with the purpose statement for the overall program, as well as the agency’s overall strategic plan. Objectives at the program level are required on the Agency or Department narrative page, which is used in the published Budget document. More information on this requirement is provided in the Performance Measures section of these instructions.

Program Summary Financial Data

Each program should contain a *Program Summary* report from SABRS (BR-4). This report aggregates the line item sequence and natural account data by major category of expenditure (personnel, operating, etc.) and funding source (general revenue, federal, etc.). This form provides a quick summary of the more detailed line item sequence/natural account data.

Personnel Supplement Data

Personnel expenditures constitute a significant portion of program expenditures in most agencies. Sound budgeting practice dictates that personnel expenditures receive additional attention. Section 35-3-7 (a) of the R.I. General Laws requires the Governor to submit “a personnel supplement detailing the number and titles of positions of each agency and the estimates of personnel costs for the next fiscal year.” **This particular document will not be required by agencies in their budget request submission this year.** However, agencies will be required to submit a complete listing of positions using the Salary-wage projection spreadsheets provided recently to your agency.

The Salary/Wage Projection data distributed to departments and agencies uses the fringe benefit rates as shown in the Planning Values section. Fringe and related benefits for any new positions or vacant positions not shown on these reports should be computed using

these rates, including using the weighted average for health care benefits for vacant positions.

Agencies should determine turnover expectancy, where appropriate, and deduct the computed amount from total salaries, wages, and fringe benefits to yield a budgeted salaries and wages total for each program or subprogram. There are two kinds of turnover expectancy. The first is the normal savings which occur from employees leaving state service and new employees being hired, usually after a modest delay and at a lower cost than the departing employee. The second kind of turnover expectancy is managed turnover where the department, by design, leaves positions vacant in order to achieve a certain level of savings. **Note: increasing turnover savings to unrealistic levels is not an acceptable reduction to meet target funding levels. Specific personnel/program reductions should be proposed to achieve savings.**

Agencies should adhere to the following guidelines regarding salaries and wages, and FTE counts.

1. Count each authorized full-time equivalent position as one position notwithstanding the period of time within a fiscal year that the position is expected to be filled. For example, a full time position filled for six months of a fiscal year should still be shown as 1.0 FTE, not .5 FTE. Salaries for such a position should be shown at the full annual cost, and any savings resulting from the vacancy period should be taken as turnover.
2. Positions should be reflected under the program they are assigned to (i.e. the program where their parent payroll account resides), regardless of whether a portion of their costs are allocated to other programs. Cost allocations should be shown on a line entitled "cost allocations to other programs". In rare circumstances, a position may be cost allocated to another agency. In these situations, the cost allocations should be shown on a line entitled "Interdepartmental Transfer". Please be certain that the agency receiving the costs is using the exact same allocation amount; these lines must net out between programs and between agencies. Note: the cost allocation lines should only reflect the salary portion of an employee's costs. All benefits costs should be added to or netted out of the appropriate benefit line.
3. The FY 2016 spreadsheet should reflect any revisions to the enacted budget being requested by the agency.
4. A *Program Reduction* line should be used in the budget year (FY 2017) to identify savings and FTE reductions resulting from program reductions or eliminations. However, program reductions may not be shown in this way for the current fiscal year, since it is expected that any such reductions would be implemented or in process by this time, and therefore specific positions should already have been identified for elimination (where applicable). Where layoffs are proposed, unemployment costs should be budgeted in expenditure classification 626200 in accordance with the

Rhode Island Department of Labor and Training Unemployment Insurance
“Quick Reference” Table, will be provided to each agency.

Natural Account Code Detail/Backup Information

Agencies should not submit expenditure code detail pages for each account. This data will be available to the Budget Office and Legislative Fiscal Office staffs from the budget database.

Some natural codes by their nature or by the level of funding requested often require additional explanation. The *Natural Code Detail Backup Information* report in SABRS (Form BR-6) should be used to provide a listing of the items that will be purchased under a specific object code, or a brief explanation of the type of product or service to be purchased. All consultant/contracted professional services should have backup detail, particularly those services to be acquired under either MPA 230 (information technology services) or through ADIL. Backup for other object codes should be provided based on a review of the account budgets. If a particular object code is increasing or decreasing by more than 20 percent from the enacted FY 2016 budget, or if a particular object code has a significant amount of funding in comparison to others within the same account, some explanation would probably benefit the reader of the budget request. “Major changes” or “significant funding” are relative terms, which are dependent upon the size of the total budget and the budget for a particular account. Agencies should use their best judgment to determine if an object code warrants further backup, and which items to list. One rule of thumb: *you can never provide too much backup information.*

Federal/Restricted Account Estimates

Restricted receipt appropriations and federal funds are appropriated at the program level. This provides flexibility when there is more than one restricted and/or federal grant account per program. If needed, the budget ceiling (but not cash resources) from one account could be shifted to another account within the same program (line item) without the need to request an overall cap increase.

In an attempt to avoid the need for multiple requests for cap increases to federal and/or restricted receipt accounts during the fiscal year, agencies are asked to provide a detailed explanation as to how funding estimates have been determined. For federal grants, the spreadsheet provided by the Office of Grants Management will be used to provide the necessary data. However, if an agency is anticipating new federal grant awards that are not included in the Summary provided by the Office of Grants Management, these projected awards will need to be added. For restricted receipt accounts, the *Restricted Account Estimates Form* (Form BR-7) should be used.

Agencies should carefully develop realistic estimates of funding for all federal and restricted receipt accounts. Using historical data, plus known carry forward amounts, and estimated new grants or receipts, agencies should be able to develop relatively accurate estimates of resources for both the revised budget and the new year budget. Agencies

must take into account resources that will be transferred to the Department of Administration for services provided by the centralization units (IT, HR and Facilities).

Performance Measures

As part of the FY 2017 budget process, the Office of Management and Budget continues to expand the use of performance measures and data in budget development. Performance measures provide greater transparency and accountability of government operations and allow Rhode Islanders to understand how their tax dollars are being used.

Departments and agencies are to provide performance measures for each budget program. As a reminder, good measures should demonstrate program efficiency, effectiveness and/or improvement of outcomes, not simply count activities. Additionally, they should be:

- Aligned with the department or agency's strategic plan and/or be consistent with the main purpose of the program;
- Within the control of the department to influence, within some degree; and
- Easily understood by the public.

In FY 2017, performance measure information and data will be collected in SABRS so performance information may be accessible on the state's transparency portal. The following information is requested for each measure:

- Agency Code & Name
- Program Code & Name
- Measure Name – A short title for the performance measure
- Measure Description – A brief description of measure and its value to the public
- Frequency of Measure – How frequently data are collected (e.g., annually, semi-annually, quarterly, monthly)
- Reporting Period – The time period used to define goals and evaluate attainment (e.g., state fiscal year, federal fiscal year, calendar year)
- Performance Targets and Data – The annual targets from FY 2014 to FY 2017 and actual performance data from July 1, 2013 to September 30, 2014 (or the latest available prior to your budget submission date), if available. If data are not available, please leave fields blank.
 - NOTE: Performance data must be numeric and cannot contain text.
 - REMINDER: FY 2016 and FY 2017 targets should be ambitious, but realistic.

If departments or agencies believe that current performance measures or targets should be modified to provide a more accurate view of program impact, please enter the recommended measures and/or targets and note in the Comments field any proposed changes from previous years.

Technical Instructions

This section of the Budget Instructions is intended to provide specific instructions on: (1) the use of certain data provided by the Budget Office; (2) how to complete certain required forms; and (3) the format within which your budget request should be submitted.

Salary-Wage Projections

The Salary-Wage Projection reports were developed many years ago as an aid to provide agencies with projections of personnel costs by position. Although the Budget Office attempts to verify the accuracy of the calculations through a testing of sample records, errors are still possible. Errors on these reports, such as no projection being calculated, are mainly due to errors appearing in the employee's personnel or payroll record, which preclude or in some way affect a calculation. Each agency should perform its own sample testing of these calculations to assure their accuracy.

These reports are all encompassing, including step and previous longevity increases for all filled positions (as of the date that the reports were run) for both FY 2016 and FY 2017. All calculations are based on the position and grade the employee was in on the date these reports were run. Therefore, if an employee has received a promotion or has moved to a new job, these reports may not reflect this change depending upon the status of the personnel paperwork. Recalculation of these costs will need to be performed manually to achieve an accurate projection of personnel costs. Fringe benefits, including FICA, retirement, and the cost of the specific medical plan chosen by the employee, are also calculated. Specific information on the values used in these calculations can be found later under the Planning Values section.

The file being distributed is the same as those provided in prior years and includes two tabs. One contains salary and fringe benefit cost data by employee for the FY 2016-revised budget and the other has data for the FY 2017 budget.

The data from these files should be used as the basis for the detailed listing of positions by account. This listing should show each position funded within an account, with subtotals by account and by program. Additional lines for turnover or program reductions should be inserted after each affected account as needed. These totals will provide the natural account totals for each personnel natural account.

Cost-of-Living Adjustment

The salary-wage projections include the cost-of-living adjustment (COLA) calculation for FY 2016. A COLA is calculated to be effective October 4, 2015.

The deduction for employee health co-share is computed based on the schedules shown in the medical planning values for FY 2016 revised and FY 2017.

Payroll Accrual

Annually, at the end of the fiscal year, the State Controller's Office charges accrued payroll costs to all accounts that normally have payroll charges. The purpose of this accrual is to comply with the basic principles of accounting by recognizing expenditures in the period incurred. Since the first pay period of each fiscal year does not always begin on July 1, some days of this first pay period are worked in the old fiscal year, and some in the new fiscal year.

In most years, in order to account for the additional cost associated with one net additional day each fiscal year, the state budgets a payroll accrual amount in expenditure classification 619000. This code is used for budget purposes only, and will never record actual expenditures. The accrued payroll charges are applied directly to the appropriate payroll object codes (see Planning Values table for a list). The Planning Values table instructs agencies to budget 0.4% (.004) of certain payroll codes for the payroll accrual. This percentage is calculated based on one workday out of 260 workdays in a fiscal year ($1/260 = .004$). This is the equivalent of one-tenth of one pay-period, which is often how payroll accrual is referenced. Medical, dental and vision insurance expenses are not accrued.

Pay period tables for FY 2016 and FY 2017 indicating the amount of each pay period charged to the respective years are included in the planning values section of these instructions.

Revenue Data

The Budget Office will supply a spreadsheet file for each agency containing the general revenue receipt accounts for which the agency is responsible. For each receipt account, the following information will be provided:

- FY 2013 Actual Receipts
- FY 2014 Actual Receipts
- FY 2015 Actual Receipts
- FY 2016 Enacted Revenue Estimates

The receipt information file will be distributed once final receipts and accruals for FY 2015 are recorded.

The agency will be responsible for providing a revised estimate of revenues for FY 2016 and an initial estimate for FY 2017. These estimates should be based upon current law and should not include any estimated revenue enhancements. The *Receipt Account Information* form (Form BR-9) should be used to provide additional data about each receipt account.

Expenditure Data

The Budget Office provides an Access Database for use by agencies to receive and submit data as part of the FY 2017 Budget Request process. The Access database, known as SABRS (State Agency Budget Request System), has been used by most agencies successfully in recent years. This system is a Microsoft Access Database that provides data entry screens and various reports equivalent to those required in the Budget Request. Those agencies that prefer to develop and work on their budget in an Excel spreadsheet will have the ability to export data from the SABRS database to Excel and import the data back into SABRS, which will then enable you to use the report features. This database will be available for download from the Budget Office web site.

Form Explanations/Descriptions

Following are brief descriptions of each of the forms required in your budget submission. Most forms are now provided directly in SABRS. If you have any additional questions about the proper way to complete a form, or the information required, please contact your Budget Analyst.

BR-1 – Agency Summary (report in SABRS)

This form provides a summary of the financial data for the entire agency or department. The information required for each fiscal year is:

1. Totals for each program within the agency.
2. Totals for each category of expenditure.
3. Totals for each source of funds.
4. Total number of FTE positions funded in the agency.

Budget Tracking Sheets (agency specific templates to be distributed)

The purpose of this form is to improve the overall budget review process and to give agencies a way of more clearly delineating the changes requested in their budget. This form should be completed by each agency and submitted with their budget request. One tracking sheet will be completed for the FY 2016-revised budget and one for the FY 2017 budget. Agencies will be responsible for completing the 'Department Request' column.

FY 2016

The FY 2016 tracking sheet will start with the enacted FY 2016 general revenue budget, followed by a listing of any reappropriations that have been approved by the Governor (to be determined by August 15). Following this should be a complete listing, by program, of any changes being requested to the FY 2016 enacted general revenue budget. Each item on the tracking sheet should be numbered and a brief description of the item entered into the 'Description' column. Items listed on the tracking sheet should be as specific as possible, when applicable. It is expected that some adjustments to the current year budget will be more generic in nature, such as adjustments to personnel funding to accommodate changes in costs since the development of the FY 2016

budget recommendations. However, the addition or elimination of FTE, for example, would not be a generic personnel adjustment and should be listed as a separate item, with a separate explanation.

FY 2017

The first column on the FY 2017 tracking sheet contains data on the current services adjustments developed by the Budget Office. The current services funding level will be the basis of comparison for changes requested by the agency and delineated in the 'Department Request' column. Although the current services are reflected on the tracking sheet in the Department Target column at the department level, the Budget Office has calculated the changes at the natural account level and will provide this data to agencies in the SABRS database.

As with FY 2016, changes from the current services funding level to the department request should be detailed as discrete items. At a minimum, changes should be described at the category (i.e. Personnel, Operating, etc.) level by Program. Major programmatic changes being proposed to meet the agency funding target should be itemized at a more detailed level. Questions on how to properly complete the tracking sheet forms should be directed to your assigned Budget Analyst.

BR-3a – Detail Listing of Positions (SWP file provided by Budget Office)

All agencies, in the development of their budgets, prepare a listing of FTE positions by account to determine the personnel funding required. This listing is often based on the salary and wage data provided by the Budget Office each year. The Excel file, listing each position, the salary requirement for the respective year, fringe benefit costs, etc. should be provide to your Budget Analyst.

BR-4 – Program Summary (report in SABRS)

This form provides a summary of the financial data for an individual program. The information required for each fiscal year is:

1. Totals for each subprogram within the program.
2. Totals for each category of expenditure with the program.
3. Totals for each source of funds.
4. Total number of FTE positions funded within the program.

BR-5 – Natural Account Detail (does not have to be included in budget submission; data will be available from SABRS)

This form provides the lowest level of detail by natural account.

Budget Impact Statements (template provided by Budget Office)

The purpose of the Impact Statements is to describe individual changes to the agency budgets. These documents form the basis for not only the Budget Office's review of the agency budget, but also that of the House and Senate Fiscal Staffs. As such, it is to the agency's benefit to provide as thorough and detailed an explanation of proposed changes as possible. Each Impact Statement is directly associated with a discrete item on the Tracking Sheet. The Item Number from the Tracking Sheet should be carried over to the Impact Statement to identify the item.

The Impact Statement contains several sections that require completion by the agency.

1. Item Name – use the same description as shown on the Tracking sheet.
2. Amount – This is the amount of the change, increase or decrease, proposed for this item in FY 2016 and/or FY 2017. The first line is for the general revenue dollar change. The second line is for the total dollar change including all funds. This would be different from the first line, primarily if the general revenue change would have an impact on other sources of funds, such as a federal matching grant. The amount on the second line should be the total funding change, inclusive of the general revenue change.
3. Item Description – This is the section where the agency should provide a detailed description of the funding change being requested, what impact it will have on the agency, etc.
4. Problem(s)/Issue(s) Being Addressed – the request should identify the issues, why they constitute a problem, and why it is appropriate at the current time to address the problem.
5. Anticipated Outcome/Impact after Implementation of Changes – Discuss how the option will address the identified problem and the expected result. Use quantified statements as necessary.
6. Relationship to Agency mission, goals and agency key indicators - Discuss how the expansion request relates to the agency's mission and goals and how it will influence key performance indicators. Identify connections to the agency's strategic plan as necessary. This section should also describe how request relates to the Governor's agenda.
7. Interagency Impact – Describe any anticipated impact the requested change in your agency budget may have on other agencies in state government. For example, an agency proposes to close a residential center, the clients could spill over into another agencies' caseload.

8. Timetable – If an option is accepted by the Governor, how long will it take to implement? Also, explain what tasks will be required to implement this option in the stated timeframe.
9. FTE Change – If the idea presented has an impact on the number of FTE in your agency, explain this impact here. Will additional FTE be required to carry out this idea or will this option result in fewer FTE? If fewer, will the reduction be achieved through attrition or will layoffs be required?
10. Revenue Impact – If the idea presented will have an impact, positive or negative, on state revenues, an explanation of the impact should be provided here. Also, an estimate of the projected change in revenues and how this estimate was determined should be provided.
11. Federal Change Impact – If this option will have an impact on federal funds, such as a loss of federal matching funds due to lower state funding, this should be explained in this section.
12. Information Technology – If the option includes an information technology change this section should provide an overview of the change. Any estimates regarding cost components and timeframes should be provided. These include IT projects or projects where there is an IT component, regardless of funding source. IT is the application of computers and telecommunications equipment to store, retrieve, transmit and manipulate data.

BR-6 – Natural Account Detail Backup Information

This SABRS report provides additional backup and documentation associated with major areas of expenditures as explained earlier under the Budget Preparation section of these instructions.

Federal Award Summary – provided by the Office of Grants Management (if applicable)

BR-7 – Restricted Account Estimates

This form is used to provide detailed information about restricted accounts and an explanation of the formulation of the requested funding levels. Information on this form should include:

1. Account Number
2. Account Name
3. Statutory Basis (for restricted accounts)
4. Explanation of the purpose of or the mandated use of the restricted funds. What is the funding in this account to be used for and what is it intended to accomplish?
5. Use the table to provide the derivation of the requested budget levels. Certain categories are provided for your assistance, but agencies should replace these as necessary to best explain the

components of their estimates. Use the “Explanation” section to provide any further documentation of the requested budget.

6. Agencies must account for resources that must be transferred to the Department of Administration for centralized services.

BR-8 – Estimated Departmental Revenues (agency specific file to be provided by Budget Office)

This spreadsheet will be provided electronically with history data, and the current year estimate provided. The agency will be responsible for providing a revised estimate of total receipts for the current fiscal year and an initial estimate for the budget year based upon current law (no revenue enhancements). These estimates will be used in the development of Budget Office estimates for the November Revenue Estimating Conference. Data to be distributed is dependent upon the Controller’s Office closing process, and will not be available until mid-August.

BR-9 – Receipt Account Information

As backup to the Estimated Departmental Revenues, a Receipt Account Information form should be prepared for each receipt account under the agency’s responsibility. Many receipt accounts include the collection of various different fees. This form is intended to provide the reader with an understanding of what fees are collected and how the estimated revenues have been determined. This form should include the following information:

1. Receipt account number as shown on Form BR-8.
2. Receipt account name as shown on Form BR-8.
3. The R.I. General Law reference(s) that authorizes the collection of these fees, licenses, etc.
4. A general description of the fees collected. Who are they collected from? What are the fees? When are they collected? Are they annual, biennial, etc.? What are the renewal time frames?
5. Describe how the FY 2016 Revised revenue estimate was determined. (e.g. Number of licenses x a certain fee)
6. Describe how the FY 2017 revenue estimate was determined. If the same basis as FY 2016, state as such.

List of Required Reports – Legislation passed in the 2013 session of the General Assembly requires the Office of Management and Budget to compile an inventory of all reports filed by executive branch agencies with the General Assembly. The inventory is to include the following information:

1. type of report
2. the title of the report
3. the authors of the report (who prepares it)
4. the specific audience of the report
5. a schedule of the reports’ release (when it is published).

As part of this year's budget request submission, each agency is requested to update the list of any reports provided with last year's budget submission. The Office of Management and Budget will distribute the report filed by your agency (if applicable) last year to be updated.

Format of Budget Submission

The following is the order of presentation for the Budget Forms. As mentioned earlier, the budget document should be numbered either sequentially or by section. For ease of use, we suggest that each major section (e.g. General Agency Information, Revenue Data, etc.) and each program separated into individual sections with separate tabs. The form to be used or associated with each section is shown in parentheses.

Budget request submissions should be in a bound format, preferably a three-ring binder, and should be labeled.

- Letter of Transmittal
- Table of Contents
- General Agency Information
 - Agency Narrative
 - Agency Summary Form (BR-1)
 - Budget Tracking Sheets
- Revenue Estimates and Data
 - Estimated Departmental Revenues Spreadsheet
 - Receipt Account Information Forms (BR-9)
- Program 1 Information
 - Program Narrative
 - Program Summary Form (BR-4)
 - Purchased Services/Contract Employees (BR-3b)
 - Budget Impact Statements
 - Natural Account Detail Backup Information (if no subprograms) (BR-6)
 - Federal Award Summary
 - Restricted Account Estimates (BR-7)
- Program 2, etc.
- Performance Measures
- Miscellaneous Information
- List of Reports required of the Agency by Rhode Island General Laws

Planning Values

Listed on Table 1 are the planning values for various budget object codes that should be used in the preparation of the FY 2016 revised and FY 2017 budgets. The values relating to personnel are the ones used in the development of the Salary-Wage Projections. Other values are either established on a statewide basis or have a specific rate that should be used when developing your budget estimates.

All **debt service**-related values will be budgeted centrally (within the Department of Administration) for both FY 2016 and FY 2017, with the exception of Higher Education. The Budget Office will make any required adjustments at a later date.

The FY 2017 budget will be prepared in a manner consistent with the Office of Management and Budget (OMB) Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards (2 CFR 200) that identifies the principles for allowable costs for federal programs. There will be an **assessed fringe benefit** that will include several components in order to capture charges through a cost allocation system. OMB A-87 stipulates that payments for unused leave, unemployment and worker's compensation for current or former employees be allocated as a general administrative expense to all activities of the government unit. Therefore, individual agencies will not be charged for the actual costs attributable to their employees for unused leave, worker's compensation, or unemployment, but rather charged a statewide benefit assessment that is charged as a percentage of payroll. Funds for worker's compensation or unemployment should not be budgeted separately; they will be funded from the statewide benefit assessment. Note: unemployment compensation costs should be included in your FY 2017 budget request if you are proposing a reduction in staffing that will result in layoffs.

Also, section 28-31-8 of the Rhode Island General Laws requires that the state pay a share of the assessment levied by the Department of Labor and Training for the Worker's Compensation Administrative Fund. This assessment is used to fund services provided by the Donley Center, the Worker's Compensation Court, and to fund certain administrative costs relating to Workers' Compensation. This charge became effective with the fiscal year 2000 budget year and, consistent with OMB A-87, will also be a general administrative expense.

If you have any questions about any of these planning values, or need additional information about an object code not listed, please contact your budget analyst for assistance.

Table 1					
Planning Values for the FY 2016 Revised and FY 2017 Budgets					
		FY2016	FY2016	FY2017	
	RIFANS	Enacted	Revised	Planning	
	Natural Account		Budget		Notes
Retirement					
State Employees					
Regular	620100	23.64%	23.64%	25.34%	Applied to salaries of permanent employees
Defined Contribution	620110	1.00%	1.00%	1.00%	
Judges	620300	26.80%	26.80%	21.30%	Applied to salaries of Judges hired after 12/31/89
State Police	620200	17.22%	17.22%	13.43%	Applied to salaries of State Police hired after 7/1/87
Teachers	671300	23.14%	23.14%	23.13%	
State Share		9.41%	9.41%	9.95%	Burrillville, East Greenwich, Little Compton, New Shorham and North
Local Share		13.73%	13.73%	13.18%	Smithfield split is 12.48% local, 9.48% state
Defined Contribution	671310	0.40%	0.40%	0.40%	State Share
Retiree Health Insurance					
State Employees					
Regular	626300	6.00%	5.97%	5.97%	Applied to salaries of permanent employees.
Judges	626320	0.00%	0.00%	0.00%	
Legislators	626330	1.53%	1.53%	1.53%	
State Police	626310	33.40%	33.39%	33.39%	
Board of Education	626340	3.11%	3.11%	3.11%	
FICA					
Social Security Rate	621110	6.20%	6.20%	6.20%	This portion of FICA is calculated on salaries and OT up to an established level on a calendar year basis. The estimated salary limits for affected calendar years are:
					2015 \$118,000 (actual)
					2016 \$121,500 (estimated by Budget Office)
					2017 \$124,500 (estimated by Budget Office)
Medicare Tax	621120	1.45%	1.45%	1.45%	This portion of FICA is applied to 100% of salaries and OT.
Assessed Fringe					
Benefit	626100	4.30%	4.60%	4.75%	Applied to direct salaries (excluding OT).
Exception Rate	626110	1.86%	2.35%	2.39%	State Police Troopers, Quonset Firefighters Fire Marshals, Lottery, State Marshalls, Sheriffs, Capitol Police, and Fugitive Task Force Members, Environ. Police and Environ. Criminal Investigators

Table 1					
Planning Values for the FY 2016 Revised and FY 2017 Budgets					
		FY2016	FY2016	FY2017	
	RIFANS	Enacted	Revised	Planning	
	Natural Account		Budget		Notes
	626110	3.73%	3.78%	3.93%	URI, RIC and CCRI Academic Year Faculty
Cost of Living Adjustment		2.00%	2.00%	tbd	A COLA has been negotiated for FY 2015 and FY 2016 effective October 5, 2014 and October 4, 2015.
Holiday	614400	10 Holidays	10 Holidays	11 Holidays	Election Day will be a holiday in FY 2017
Payroll Accrual	619000	0.40%	0.40%	0.40%	Applied to direct salaries, OT, retirement, AFB, FICA & Retiree Health Enclosed for your reference are Pay Period Tables for FY 2016 and FY 2017
Health Plan					
Weighted Average	624110	\$17,105	\$16,513	\$17,058	Use this value when budgeting for vacant positions. See attached for individual health plans by fiscal year & type of plan (individual or family)
Dental Plan					
Weighted Average	624120	\$920	\$881	\$907	Use this value when budgeting for vacant positions. See attached for individual health plans by fiscal year & type of plan (individual or family)
Vision Plan					
Weighted Average	624130	\$130	\$126	\$130	Use this value when budgeting for vacant positions. See attached for individual health plans by fiscal year & type of plan (individual or family)
Cash Bonus to Employees Waiving Medical Insurance					
Bonus	616200	\$1,001	\$1,001	\$1,001	Payments will be made in December of each year. Accrued at \$38.50 per pay period. New Contract eliminates waiver payment to spouse of state employee
Non-Personnel Related Object Codes					
COPS/ Revolving Loan Fund	645510/520				Lease cost data will be distributed to respective agencies by the end of August.
Charges - Vehicles					
Insurance	643810				Updated amounts to be distributed at later date.
Employee Mileage Reimb.	646200				Current rate is .575/mile (effective 1/1/2015).
Employee Assistance Program					Formerly part of Assessed Fringe Benefit Calculation - now paid by United Health Care.
Single State Audit Fee	649120	0.05%	0.05%	0.05%	Federal accounts only - Budget .05% (.0005) of federal funds.

Medical Benefits Costs - July 1, 2015

		FY 2016 Enacted	FY 2016 Revised SWP	FY 2017 Planning SWP	FY 17 Rec over FY 16 Revised
Health Benefits Cost					
Medical		\$ 7,622	\$ 7,358	\$ 7,601	3.3%
Vision		59	57	\$ 59	3.0%
Dental*		411	393	\$ 405	3.0%
Individual		\$ 8,092	\$ 7,808	\$ 8,065	
Medical		21,365	20,626	\$ 21,307	3.3%
Vision		162	157	\$ 162	3.0%
Dental*		1,149	1,100	\$ 1,133	3.0%
Family		\$ 22,676	\$ 21,883	\$ 22,602	
Weighted Average Annual Cost Per					
FTE Position - All Plans					
Medical		\$ 17,105	\$ 16,513	\$ 17,058	3.3%
Vision		\$ 130	\$ 126	\$ 130	3.2%
Dental		\$ 920	\$ 881	\$ 907	3.0%
Total		\$ 18,155	\$ 17,520	\$ 18,095	
* Dental projected to increase on January 1, 2016 and January 1, 2017 by 3.0%					

Medical Benefits Costs - July 1, 2015

<i>Health Co-Shares</i>				
<i>FY 2016 and FY 2017</i>				
Family Plans Co-Share - Percent of Premium				
Salary Range				
Below \$49,670*			15.0%	\$126.25
\$49,670* - \$95,481			20.0%	\$168.33
Over \$95,481			25.0%	\$210.41
Individual Plans Co-Share -Percent of Premium				
Salary Range				
Below \$95,481			20.0%	\$60.06
Over \$95,481			25.0%	\$75.08
Part-Time Employees (individual coverage)				
Salary Range				
Below \$90,000			20.0%	\$60.06
Over \$90,000			35.0%	\$105.11
Part-Time Employees (individual coverage)				
Salary Range				
Below \$90,000			20.0%	\$168.33
Over \$90,000			35.0%	\$294.58
* will increase to \$50,663 on October 5, 2015				

Pay Periods - FY 2016

Pay Period	Pay Period Beginning Date	Pay Period Ending Date	Pay Period Pay Date	Salary Expense Charged	Remaining To Be Charged	Medical Expense Charged	Remaining To Be Charged
26	06/14/15	06/27/15	07/03/15	0.00	26.10	1.00	25.00
1	06/28/15	07/11/15	07/17/15	0.70	25.40	1.00	24.00
2	07/12/15	07/25/15	07/31/15	1.00	24.40	1.00	23.00
3	07/26/15	08/08/15	08/14/15	1.00	23.40	1.00	22.00
4	08/09/15	08/22/15	08/28/15	1.00	22.40	1.00	21.00
5	08/23/15	09/05/15	09/11/15	1.00	21.40	1.00	20.00
6	09/06/15	09/19/15	09/25/15	1.00	20.40	1.00	19.00
7	09/20/15	10/03/15	10/09/15	1.00	19.40	1.00	18.00
8	10/04/15	10/17/15	10/23/15	1.00	18.40	1.00	17.00
9	10/18/15	10/31/15	11/06/15	1.00	17.40	1.00	16.00
10	11/01/15	11/14/15	11/20/15	1.00	16.40	1.00	15.00
11	11/15/15	11/28/15	12/04/15	1.00	15.40	1.00	14.00
12	11/29/15	12/12/15	12/18/15	1.00	14.40	1.00	13.00
13	12/13/15	12/26/15	01/01/16	1.00	13.40	1.00	12.00
14	12/27/15	01/09/16	01/15/16	1.00	12.40	1.00	11.00
15	01/10/16	01/23/16	01/29/16	1.00	11.40	1.00	10.00
16	01/24/16	02/06/16	02/12/16	1.00	10.40	1.00	9.00
17	02/07/16	02/20/16	02/26/16	1.00	9.40	1.00	8.00
18	02/21/16	03/05/16	03/11/16	1.00	8.40	1.00	7.00
19	03/06/16	03/19/16	03/25/16	1.00	7.40	1.00	6.00
20	03/20/16	04/02/16	04/08/16	1.00	6.40	1.00	5.00
21	04/03/16	04/16/16	04/22/16	1.00	5.40	1.00	4.00
22	04/17/16	04/30/16	05/06/16	1.00	4.40	1.00	3.00
23	05/01/16	05/14/16	05/20/16	1.00	3.40	1.00	2.00
24	05/15/16	05/28/16	06/03/16	1.00	2.40	1.00	1.00
25	05/29/16	06/11/16	06/17/16	1.00	1.40	1.00	0.00
26	06/12/16	06/25/16	07/01/16	1.00	0.40	0.00	0.00
1	06/26/16	07/09/16	07/15/16	0.40	0.00	0.00	0.00

26.1

26.0

Pay Periods - FY 2017

Pay Period	Pay Period Beginning Date	Pay Period Ending Date	Pay Period Pay Date	Salary Expense Charged	Remaining To Be Charged	Medical Expense Charged	Remaining To Be Charged
26	06/12/16	06/25/16	07/01/16	0.00	26.10	1.00	25.00
1	06/26/16	07/09/16	07/15/16	0.60	25.50	1.00	24.00
2	07/10/16	07/23/16	07/29/16	1.00	24.50	1.00	23.00
3	07/24/16	08/06/16	08/12/16	1.00	23.50	1.00	22.00
4	08/07/16	08/20/16	08/26/16	1.00	22.50	1.00	21.00
5	08/21/16	09/03/16	09/09/16	1.00	21.50	1.00	20.00
6	09/04/16	09/17/16	09/23/16	1.00	20.50	1.00	19.00
7	09/18/16	10/01/16	10/07/16	1.00	19.50	1.00	18.00
8	10/02/16	10/15/16	10/21/16	1.00	18.50	1.00	17.00
9	10/16/16	10/29/16	11/04/16	1.00	17.50	1.00	16.00
10	10/30/16	11/12/16	11/18/16	1.00	16.50	1.00	15.00
11	11/13/16	11/26/16	12/02/16	1.00	15.50	1.00	14.00
12	11/27/16	12/10/16	12/16/16	1.00	14.50	1.00	13.00
13	12/11/16	12/24/16	12/30/16	1.00	13.50	1.00	12.00
14	12/25/16	01/07/17	01/13/17	1.00	12.50	1.00	11.00
15	01/08/17	01/21/17	01/27/17	1.00	11.50	1.00	10.00
16	01/22/17	02/04/17	02/10/17	1.00	10.50	1.00	9.00
17	02/05/17	02/18/17	02/24/17	1.00	9.50	1.00	8.00
18	02/19/17	03/04/17	03/10/17	1.00	8.50	1.00	7.00
19	03/05/17	03/18/17	03/24/17	1.00	7.50	1.00	6.00
20	03/19/17	04/01/17	04/07/17	1.00	6.50	1.00	5.00
21	04/02/17	04/15/17	04/21/17	1.00	5.50	1.00	4.00
22	04/16/17	04/29/17	05/05/17	1.00	4.50	1.00	3.00
23	04/30/17	05/13/17	05/19/17	1.00	3.50	1.00	2.00
24	05/14/17	05/27/17	06/02/17	1.00	2.50	1.00	1.00
25	05/28/17	06/10/17	06/16/17	1.00	1.50	1.00	0.00
26	06/11/17	06/24/17	06/30/17	1.00	0.50	0.00	0.00
1	06/25/17	07/08/17	07/14/17	0.50	0.00	0.00	0.00

26.1

26.0

R.I. DEPARTMENT OF LABOR AND TRAINING
2015 UI AND TDI QUICK REFERENCE
(Effective July 1, 2015)

	UNEMPLOYMENT INSURANCE	TEMPORARY DISABILITY INSURANCE
TAXABLE WAGE BASE For Employers with tax rates of 9.79%	\$21,200 \$22,700	\$64,200
TAX SCHEDULES/ TAX RATES Employment Security Job Development Assessment (JDA)	Schedule I: 1.90% to 10.0% 1.69% to 9.79% 0.21%	1.2% Deducted from Employee's Wages
NEW EMPLOYER RATE	2.74% (+0.21%JDA)	NONE (Employee Tax)
EMPLOYEE WAGE DEDUCTION	NONE (employer payroll tax)	1.2% of first \$64,200 earned
WAITING PERIOD	7 days - beginning on a Sunday	No waiting period as of 7/1/12, but must have been unemployed due to sickness for at least 7 days.
BASE PERIOD	The first four of the last five completed calendar quarters prior to claim; or last 4 completed quarters if needed to meet minimum earnings requirement.	
ELIGIBILITY - MONETARY Based on a Minimum Wage of \$9.00/hour.	\$10,800 in base period wages; or \$1,800 in one of the base period quarters and total base period wages of at least 1.5 times the highest quarter earnings, and total base period earnings of at least \$3,600	
ELIGIBILITY - NONMONETARY	Worked for a subject employer and unemployed through no fault.	Worked for a subject employer and have medically certified disability.
WEEKLY BENEFIT RATE	3.85% of average of 2 highest quarter wages in base period.	4.62% of total high quarter wages in base period.
MIN. WEEKLY BENEFIT AMOUNT Based on minimum wage of \$9.00/hour	\$46 per week	\$84 per week
MAX. WEEKLY BENEFIT AMOUNT Based on 2014 average weekly wage of \$935.02	\$566 per week Max of \$566 or 57.5% of AWW	\$795 per week
DEPENDENT'S ALLOWANCE	Greater of \$15 or 5% of weekly benefit rate (up to 5 deps.)	Greater of \$10 or 7% of weekly benefit rate (up to 5 deps.)
MAX. WEEKLY BENEFIT AMOUNT WITH MAX. 5 DEPENDENTS	\$707 per week	\$1,073 per week
MAXIMUM DURATION	26 weeks	30 weeks
REASONS FOR DENIAL OF BENEFITS	Quit without good cause; fired for misconduct; refusal of suitable work; labor dispute (except lock-out); insufficient earnings in base period.	No medical certification; insufficient earnings in the base period. Receipt of unemployment or workers' compensation benefits.
BENEFIT APPLICATIONS	Call (401) 243-9100 to file.	Call (401) 462-8420 for application

FTE Cap

Article 1, Section 11 of the FY 2016 Appropriations Act establishes the FTE caps for each agency in state government which total **15,118.4** Full Time Equivalent positions statewide. The enclosed FTE chart reflects the allocation of FTE by agency.

Article 1, Section 11 of the FY 2016 Appropriations Act also defines the procedure for obtaining an adjustment to a full time equivalent authorization level. Similar to the procedure for obtaining increases in federal and restricted receipt account appropriations, any adjustments to FTE authorizations must be approved, at the recommendation of the State Budget Office, by the Governor, the Speaker of the House and the Senate President.

Agencies or departments that require an increase to their current FTE authorization limit, as established in the FY 2016 Appropriations Act (see Table 2), should include such a request in their FY 2016 Revised Budget request. Within each program where additional FTE positions are being requested, the following questions should be answered.

- What is the critical need for the position(s)?
- What will the position(s) be doing?
- Why can't present staff perform the function(s)?
- If additional FTE's are not provided, how will the program be impacted?

If an increase to the current FTE authorization is required subsequent to the submission of the budget in October, agencies may submit a separate request, at any time during the fiscal year, which provides the same information as requested above. This request should be addressed to the Budget Officer. If approved, the appropriate paperwork will be submitted to the Governor, the Speaker of the House, and the Senate President for their signature.

Table 2 - Full-Time Equivalent Positions

FY 2016

General Government	
Administration	711.7
Business Regulation	98.0
Executive Office of Commerce	16.0
Labor & Training	410.0
Revenue	514.5
Legislature	298.5
Office of the Lieutenant Governor	8.0
Secretary of State	57.0
General Treasurer	84.0
Board Of Elections	11.0
Rhode Island Ethics Commission	12.0
Office of the Governor	45.0
Commission for Human Rights	14.5
Public Utilities Commission	50.0
Subtotal - General Government	2,330.2
Human Services	
Office of Health and Human Services	187.0
Children, Youth, and Families	672.5
Health	490.6
Human Services	959.1
Behavioral Healthcare, Developmental Disabilities, and Hospitals (1)	1,421.4
Office of the Child Advocate	6.0
Commission On the Deaf & Hard of Hearing	3.0
Governor's Commission on Disabilities	4.0
Office of the Mental Health Advocate	4.0
Subtotal - Human Services	3,747.6
Education	
Elementary and Secondary Education	151.4
Davies	126.0
School for the Deaf	60.0
<i>Elementary Secondary Education - Total</i>	<i>337.4</i>
Office of Postsecondary Commissioner Standard	24.0
URI Standard	1,882.7
RIC Standard	841.6
CCRI Standard	765.1
<i>Higher Education - Total Non-Sponsored</i>	<i>3,513.4</i>
RI Council On The Arts	8.6
RI Atomic Energy Commission	8.6
Higher Education Assistance Authority	-
Historical Preservation and Heritage Commission	16.6
Public Telecommunications Authority	-
Subtotal - Education	3,884.6

Table 2 - Full-Time Equivalent Positions

Public Safety	
Attorney General	236.1
Corrections	1,419.0
Judicial	724.3
Military Staff	92.0
Emergency Management	32.0
Public Safety	633.2
Office of the Public Defender	93.0
Subtotal - Public Safety	3,229.6
Natural Resources	
Environmental Management	399.0
Coastal Resources Management Council	29.0
Subtotal - Natural Resources	428.0
Transportation	
Transportation	752.6
Subtotal - Transportation	752.6
Total Standard	
	14,372.6
Higher Education Third Party*	
Office	1.0
CCRI	89.0
RIC	82.0
URI	573.8
Subtotal Third Party	745.8
Total Higher Education	
	4,259.2
Total Personnel Authorizations	
	15,118.4

*A total of 745.8 FTE positions in Higher Education in FY 2015 and FY 2016 represent FI funds. Commencing in FY2005, these positions were included in the overall FTE Cap. In caps for each program and for sponsored/non-sponsored research FTE's.

(1) Formerly Mental Health, Retardation and Hospitals