

Analysis of Problem

A. Budget Request Summary

The BOE requests \$1,024,000 for FY 2017-18 and \$929,000 for FY 2018-19 and ongoing for 5.0 permanent Associate Accounting Analysts (AAA) and 2.0 Employment Development Department (EDD) Tax Administrator I positions to address a staffing deficiency in the BOE's Accounting Branch. From 2011 to present, the Accounting Branch has realized workload increases as a result of BOE employee growth, process changes to more effectively collect outstanding accounts receivable, and implementation of legislation and new technology. A 2015 audit by the State Controller's Office and a 2015 analysis by Cooperative Personnel Service HR Consulting (CPS HR Consulting) shed light on these issues.

B. Background/History

The Accounting Branch is responsible for a variety of functions. Most of these functions possess a high degree of complexity, variety, sensitivity, and critical importance to customers, including BOE Board Members, BOE management, the Department of Finance, the State Controller's Office, the State Treasurer's Office, the Department of General Services, BOE's Budget Branch, Acquisitions Branch, Cashier Unit, and all BOE employees.

Accounting's objectives are numerous. They include:

- Paying invoices timely to avoid late payment penalties and to maintain good relations with vendors
- Paying invoices against contracts and purchase orders, and monitoring balances
- Overseeing the BOE's physical assets
- Processing travel advances and expense reimbursement claims to minimize the amount of time BOE travelers are awaiting reimbursement for out of pocket business expenses
- Reconciling funds monthly and monitoring balances daily
- Processing salary advances and payroll within legal time frames
- Collecting on accounts receivable, including payroll accounts receivable from BOE employees in a timely fashion to optimize collections and minimize write-offs
- Preparing reports for management and control agencies for financial decision making
- Implementing new legislation by establishing funds and accounts
- Estimating revenues for the Department of Finance for the Retail Sales Tax Fund
- Preparing annual financial statements and reports
- Implementing new technology and accounting systems, such as FI\$Cal and CROS

Several functions performed in Accounting increase workload when the number of BOE employees increase. These functions include processing travel expense reimbursement claims, travel advances, salary advances, payroll, payroll accounts receivable, and payments to vendors for equipment and services.

Since FY 2007-08, the Accounting and Budget Branches have used a workload analysis matrix to determine the number of additional Personnel Years (PYs) needed in Accounting to manage salary and travel-related duties based on the increase in BOE staffing levels in BCPs and legislative mandates (Table 1).

Analysis of Problem

TABLE 1

Workload Detail for Expense Reimbursements (ERs) and Payroll				
Activity	Time Measures		On-going Activities	
	H=Hours	Time per Occurrence	Occurrences per Year	Total Hours
Process Salary Warrants/ Salary Advances	H	.33	(a)	
Process Travel Advances/ Travel checks	H	.50	(b)	
Process CalATERS claims	H	.50	(b)	
Process Rental Car/Air expenses	H	.25	(b)	
Total hours				
Total positions requested (1800 hrs per position)				

a) xxx employees, one warrant a month
 x 12 months
 x,xxx items per year

b) xx travelers, one claim each month
 x 12 months
 xxx items per year

Despite the use of the above matrix to proactively keep Accounting staffing at appropriate levels, there is a 10% shortfall in accounting staff compared to overall BOE growth in the number of employees since FY 2006-07 (Table 2).

TABLE 2 BUDGETED POSITIONS

Fiscal Year	ACCOUNTING			BOE		
	PYs	# Change	% Change	PYs	# Change	% Change
2006-07	41.6			3,766.5		
2007-08	41.6	0	0	3,800.5	34.0	0.9%
2008-09	40.1	-1.5	-3.0%	4,016.7	216.2	5.7%
2009-10	42.6	2.5	6.2%	4,316.9	300.2	7.5%
2010-11	43.9	1.3	3.1%	4,469.9	153.0	3.5%
2011-12	44.9	1	2.3%	4,486.4	16.5	0.4%
2012-13	49.4	4.5	10.0%	4,712.1	225.7	5.0%
2013-14	50.4	1	2.0%	4,845.1	133.0	2.8%
2014-15	48.4	-2	-4.0%	4,848.6	3.5	0.1%
2015-16	49.4	1	2.1%	4,852.6	4.0	0.1%
Totals		7.8	19%	1,086.10	29*% ¹	

* 4,852.6
 (2015-16 PY) /
 3,766.5 (2006-
 07 PY) = 29%

% Difference = 10%

¹ Discrepancy is due to truncating the "% Change" figures for each row, and rounding the figures.

Analysis of Problem

The current workload matrix (Table 1) does not take into account the increase in contracts, purchase orders, and payroll accounts receivable (ARs) that are a normal by-product of increases in staffing.

To date, 77 payroll ARs totaling \$64,821.59 have been written off as BOE could not issue the initial notification to the employee within the statutory time frames for legal collection. As a result of the Internal Accounting and Administrative Controls Review by the California State Controller (SCO Review) issued November 2015, the Accounting Branch took on the employee notification process from the Human Resources Division. Although the Accounting Branch took on the workload, they did not receive additional resources from the Human Resources Division as they had additional workload associated with the move to the new State ECOS system, and additional workload required to enter information into the Accounting-developed new employee accounts receivable system. The functions absorbed by the Accounting Branch are as follows:

- Prepare the initial notification to the employee
- Contact employees who do not respond to the notification
- Escalate discussions with employees' management
- Ensure payroll deductions are established with the State Controller's Office
- Follow up with employees on pending issues

These steps increased AR processing time by approximately an hour for each AR. Additional time is needed to ensure all steps required for collecting employee ARs are followed as set forth in the SCO review and that the BOE collection process is managed timely. Accounting staff not only took on new workload, but also numerous aged employee ARs. Prior to the change in area of responsibility, Accounting typically used one employee to work ARs. Since taking on the additional workload from Human Resources and also instilling the appropriate controls and time factors as set forth in the SCO review, Accounting has dedicated four fulltime staff to work the ARs. But, the workload still exceeds capacity.

Independent analyses and reports also support the need for additional staffing, even prior to the SCO Review. In November 2014, BOE hired CPS HR Consulting to review the department's revenue systems, processes and organizational structure with a goal to increase accountability and efficiency. The resulting Revenue Cycle Management Analysis (RCMA) dated June 30, 2015, states that Accounting staffing in the Revenue Section is below what is needed to handle the workload of revenue processing and reporting.

Efforts to resolve the staffing shortage include working overtime throughout the year, borrowing employees from other areas, and securing temporary help. Below is a table depicting overtime hours and temporary help costs for the past four Fiscal Years:

Type	FY 12/13	FY 13/14*	FY 14/15**	FY 15/16	Total
Overtime Hours	848	1693	970	809	4,320
Temporary Help Expenditures	\$30,456	\$344,988	\$804,398	\$264,227	\$1,444,069

*California Fire Prevention Fee went into effect resulting in additional expenditures to stand up the new program and additional staffing to backfill behind Fi\$Cal dedicated staff.

**Mobile Telephony Surcharge went into effect resulting in additional expenditures to stand up the new program.

Although the above resources assist Accounting, they are temporary fixes. Obtaining temporary resources provides limited assistance because only the less complex tasks can be assigned. As a result, accounting must allocate the more difficult and time consuming processes to existing staff. As indicated by the above use of overtime, this workload cannot be performed by temporary staff. Not captured in this report are the additional hours put in by supervisors and managers to assist staff during overtime periods.

Analysis of Problem

As displayed in the Resource History table below, vacancies in the Accounting Branch since FY 2011-12 have decreased over the past few fiscal years, however, there is still a consistent turnover of staff. Turnover is the result of many factors including promotions to other agencies or other units, heavy workload, and required overtime which contributes to low morale. It is important to note that Accounting is a production environment in which workload must be met within specified time periods. Even if all vacancies were filled, it would not be enough to cover the current workload of the accounting branch.

Resource History
(Dollars in thousands)

Program Budget	2011-12	2012-13	2013-14	2014-15	2015-16
Authorized Expenditures	n/a	n/a	n/a	n/a	n/a
Actual Expenditures	n/a	n/a	n/a	n/a	n/a
Revenues	n/a	n/a	n/a	n/a	n/a
Authorized Positions	44.9	49.4	50.4	48.4	49.4
Filled Positions	37.4	42.6	42.5	43.9	45.9
Vacancies	7.5	6.8	7.9	4.5	3.5

The Workload History table below provides information on the increase to various workload measures since FY 2011-12.

Workload History

Workload Measure	2011-12	2012-13	2013-14	2014-15	2015-16 *
Funds Reconciled and Maintained	36	36	36	38	39
Travel Advances Processed	4,153	3,849	3,921	3,424	2,434
Expense Reimbursements Processed	17,513	19,018	25,896	24,491	19,579
Claim Schedules Submitted to the State Controller's Office	561	594	587	592	438
Purchase Orders Handled	1,984	2,014	2,344	2,253	1,559
Contracts Handled	232	281	359	356	318
Salary Advances Processed	854	850	723	877	527
Payroll Accounts Receivable Processed	654	1,435	1,881	1,715	1,388
Projects Beyond Regular Workload	3	1	2	5	4

* 2015-16 figures is a partial fiscal year representing ten months.

C. State Level Considerations

The BOE collects taxes, fees, and surcharges that provide over 30 percent of the annual revenue for the state government and essential funding for counties, cities, and special taxing districts. In FY 2014-15, the BOE administered taxes and fees that produced \$60.5 billion for education, public safety, transportation, housing, health services, social services, and natural resource management. The BOE administers the state's sales and use, fuel, alcohol, and other taxes, and collects fees that fund specific programs. More than one million businesses are registered with the agency.

Analysis of Problem

D. Justification

Travel Services Unit: Per the Workload History Table, the number of expense reimbursement claims has increased by 7,000 (39.8%) from 2011-12 to 2014-15. The Workload Detail for this increase in expense claims, and the increase in workload due to implementing new mandates and technology, such as FI\$Cal, follows.

Workload Detail for Travel Services Unit				
Activity	Time Measures		On-going Activities	
	H=Hours	Time per Occurrence	Occurrences per Year	Total Hours
Process CalATERS claims	H	.50	7,000	3,500
Process rental car/air expenses	H	.25	7,000	1,750
Implementation of FI\$Cal and other modernization projects	H	200	1	200
Total hours				5,450
Total positions requested (1800 hrs per position)				3.0

3.0 PYs will allow the Travel Services Unit to timely process all travel expense reimbursement claims and improve its service to BOE employees. Without the 3.0 PYs requested in this proposal, the Travel Services Unit will not be able to keep up with the processing of travel expense reimbursement claims timely. This could result in significant delays with employees getting reimbursed timely for their out-of-pocket travel expenses. Delaying reimbursement results in additional workload associated with addressing employee inquiries as to the status of their reimbursement and also adversely affects the employee's personal finances.

Employee Services Unit: Per Govt. Code §19838, an agency has three years to notify an employee of a payroll account receivable (AR). Otherwise, no administrative action shall be taken. In FY 2015-16, Accounting wrote-off 77 payroll ARs totaling \$64,821.59 as employees were not notified within the statutory time frame. To ensure the BOE met the requirements set forth in the SCO Review, the Employee Services Unit in the Accounting Branch took on all collection duties associated with payroll ARs. Prior to this change, the BOE Human Resources Division was responsible for the first notification.

The Accounting Branch developed an Employee AR database that is shared with the Human Resources Division. Accounting now identifies the cause of the payroll overpayment, determines the best address for the employee, creates and mails the notification, and follows up to ensure the employee received the notification and acts on it within stated timelines. Human Resources enter information into the new AR database to assist Accounting with this new function. Additional steps are taken when an employee does not reply to the notification, such as; instructing Human Resources to cancel direct deposit if applicable or notify the State Controller's Office to change the AR to payroll deduction. In addition, staff in Accounting began using additional software to help locate employees that no longer work for the BOE. This added responsibility increased workload in the Employee Services Unit. Per the Workload History Table, payroll ARs increased by 781 from 2011-12 to 2012-13, or 119%, with another 446 increase in 2013-14. Meanwhile, staff must continue collection efforts on 1,407 outstanding ARs, with approximately 135 new ARs established each month.

Analysis of Problem

The processing of payroll ARs is complicated and requires numerous tasks. Those tasks include the following:

- Entering new ARs in a database
- Posting payroll deduction payments
- Receipting cash payments and posting the receipts to the database
- Verifying account balances
- Analyzing accounts and sending further collection correspondence
- Researching bankruptcy laws and processes
- Tracking employees when they separate to collect overpayments before they leave State service
- Communicating with employees to ensure they understand the reason for the AR, and their rights and responsibilities.

In the past, one person performed this function when there were approximately 200 outstanding ARs. Because of the huge influx of ARs each month, the immediate need to clear the backlog and the assumption of processes from the Human Resources Division, four employees are now devoted full-time to the handling of ARs. But the workload is still too heavy and staff cannot keep current. When ARs are not kept current, the probability that they are not collected increases. As with any accounts receivable, the likelihood of collection is greater when they are acted on immediately and frequently. The SCO Review specified the appropriate State Administrative Manual (SAM) provisions that must be followed when collecting employee ARs. It is imperative that the BOE follow those SAM provisions to ensure timely collection of receivables. 1.0 additional PY will help address collections more timely resulting in more collections and avoiding additional write-offs, and reduce the number of outstanding ARs from BOE's books.

General Fund and Vendor Services Unit: This unit processes invoices for payment against contracts and purchase orders. Per the Workload History Table, the number of purchase orders increased by 269, or 13.6% from 2011-12 to 2014-15. During the same time period, contracts increased by 124, or 53.4%. Additionally, since March 2016, the BOE is withholding 10% from invoices for our contractors for such programs as Prepaid Mobile Telephony Services (MTS) and Regional Railroad Accident Preparedness and Immediate Response (RRAPIR). To comply with this requirement, these invoices, totaling approximately 25 each month, are essentially processed twice. Claim schedules are prepared to pay 90% of the invoice. At a later time, the remaining 10% of the invoice is submitted for payment in another claim schedule, essentially requiring employees to process one invoice twice.

This unit has had employees loaned from other units to help with the workload. Currently, two employees are on loan. The units of the loaned employees have assigned the workload to other employees temporarily (similar to when an employee is on vacation) until the loaned employees return. The units make it manageable, but it is still additional workload on existing staff. The General Fund and Vendor Services Unit needs a permanent solution. Therefore, 1.0 PY is requested. If an additional PY is not received, invoices will not be scheduled for payment timely. This incurs late payment fees, the possibility of termination of utilities or leases, and poor relations with vendors. Vendors may eventually refuse to do business with the BOE if they do not receive payment timely. If an additional PY is received, the payment of invoices will be kept current, relations with vendors will stay positive, and the loaned employees can return to their units.

Revenue Section: In June 2015, CPS HR Consulting issued a report for the BOE titled Revenue Cycle Management Analysis (RCMA). On page 17 of this report, it states, "However, BOE accounting staffing levels do not support the activities required for the current financial organization or the perceived future BOE environment with the addition of CROS (new BOE replacement revenue system) and FI\$Cal (new State replacement accounting system)". This report further states, "..... the staffing level is insufficient to support the workload because of Accounting's participation in many initiatives." Furthermore, the report states, "Past legislative mandates included Accounting staffing requests based on minimal information provided and did not adequately consider the number of staff required for addressing specific problem issues and reports. Staffing assumptions were erroneously based on the IRIS system being fully functional and generating accurate and complete reports. Consequently, Accounting staffing has been insufficient to address the increased workload." The RCMA also cited the fact that accounting classification pay scales are lower than competing classifications, such as the Tax

Analysis of Problem

Auditor series. 2.0 EDD Tax Administrator I's are requested to provide the staffing required in the RCMA report and to work on CROS and FI\$Cal so Accounting will be ready when these two systems come on-line in 2017.

In summary, the request for seven PYs will support the BOE in its Strategic Plan in enhancing operational effectiveness and putting customers first.

To Enhance Operational Effectiveness:

- Accounting assumed duties performed by the Human Resources Division to increase the likelihood of employees being notified of their payroll ARs within statutory timeframes.
- The BOE will soon implement CROS and FI\$Cal, two IT solutions that are being developed for the purpose of improving revenue administration and budgeting/accounting information. But with the new system also comes new responsibilities. As such, a decrease in needed resources is not anticipated and may result in increased work load as new information and data comes available, that may enhance BOE's ability to generate management reports.
- In accordance with the SCO Review and the expectations of the State of California, Accounting must keep current with processing ARs, expense reimbursement claims, travel advances, invoices, and other items.

In Putting Customers First:

- Accounting's customers include BOE employees, BOE management, Board Members, other BOE offices, and control agencies. This request will provide the ability to more effectively meet their needs.

This request will satisfy a high priority, long-term need. Workload is expected to continue to increase and BOE allocation for resources should be updated to reflect the increase that results from:

- Implementation of legislation requiring new funds, more staff, increased travel, etc.
- Implementation of future technology projects, such as CROS and FI\$Cal
- Creation of more contracts and purchase orders directly related to an increase in the number of BOE employees and/or new projects
- Increased personnel associated with Budget Change Proposals

E. Outcomes and Accountability

The hiring process would begin immediately once approved and the 2017-18 Budget is enacted. Ideally, these positions would be filled no later than August 31, 2017. At a minimum, they are to be filled by September 30, 2017 to allow for training and development.

Accounting management will be able to identify the success of this BCP by monitoring the length of time payroll ARs, salary advances, travel advances, travel expense reimbursement claims, and invoices remain outstanding, the timeliness of revenue reporting, if the requirements set forth in the SCO Internal Accounting and Administrative Control review are achieved, and if benchmarks are timely met in the implementation of new funds, legislation, and financial systems (CROS and FI\$Cal).

Analysis of Problem

Projected Outcomes

Workload Measure	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21
Funds Reconciled and Maintained	39	40	41	42	42	42
Travel Advances Processed	3200	3400	3400	3500	3500	3500
Expense Reimbursements Processed	25000	26000	26500	26500	27000	27000
Claim Schedules Submitted to the State Controller's Office	600	630	660	700	700	700
Purchase Orders Handled	2300	2400	2500	2600	2600	2600
Contracts Handled	350	370	370	380	380	380
Salary Advances Processed	800	830	840	850	850	850
Payroll Accounts Receivable Processed	1500	1600	1650	1700	1750	1800
Projects Beyond Regular Workload	4	5	4	3	2	1

F. Analysis of All Feasible Alternatives

There are alternatives as addressed below. Alternative 1 outlines the pros and cons for this BCP request.

Alternative 1 - Provide funding for 5.0 Associate Accounting Analysts and 2.0 EDD Tax Administrator I's.

Alternative 1 requests funding for 5.0 Associate Accounting Analysts and 2.0 EDD Tax Administrator I positions at a cost of \$1,024,000 for FY 2017-18 and \$929,000 for FY 2018-19 and ongoing.

Pros:

- Provides a permanent solution
- Realigns workload to more manageable levels
- Provides upward mobility options for Accounting staff
- Reduces turnover
- Increases morale
- Produces faster response time to customers
- Increases time spent on payroll ARs and salary and travel advances and reduces the amount of money owed to the BOE
- Increases customer service to Board Members, BOE management and employees, BOE offices, and control agencies

Cons:

- Increases expenditures from the General Fund in a time of possible statewide revenue declines
- Requires employee time spent training new staff

Alternative 2 – Increase the use of overtime for current employees.

Alternative 2 requests the permanent use of overtime for current employees. This would require an augmentation of \$76,000 per year for an additional 1,500 ongoing overtime hours and continue using temporary help at an average annual expenditure of \$265,000.

Analysis of Problem

Pros:

- Does not require the need to train new staff
- Does not increase expenditures for benefits as with additional hires

Cons:

- Reduces morale
- Increases burnout
- Increases spending of blanket funds
- Reduces employee effectiveness
- Provides temporary solution to address permanent workload increases
- Increases facilities expenditures if overtime occurs during non-working hours

Alternative 3 – Do not approve this request

Pros:

- Does not increase expenditures for benefits
- Does not augment budget

Cons:

- Continues spending of blanket funds
- Reduces morale
- Reduces employee effectiveness
- Increases facilities expenditures if overtime occurs during non-working hours
- Increases burnout
- Provides temporary solution to a permanent increase in workload
- Increases potential for employee turnover
- Increases backlog
- Results in an inability to meet all the SAM requirements with regard to allocating revenue, processing travel expense reimbursements, collecting on employee ARs.

G. Implementation Plan

The BOE will reach out to the Employment Development Department for permission to use their classification and develop a comprehensive training and development package by August 31, 2017. The hiring process will commence on September 1, 2017 with all new staff in place by September 30, 2017. New staff training will be complete by October 31, 2017.

H. Supplemental Information

N/A

I. Recommendation

The BOE recommends Alternative 1 - Approve the request for \$1,024,000 for FY 2017-18 and \$929,000 for FY 2018-19 and ongoing and 7.0 positions to address a staffing deficiency in the Accounting Branch. This approach will ensure that Accounting staff can keep up with the increased workload and perform important fiscal responsibilities timely, including collection of payroll accounts receivables (ARs) and collection of salary and travel advances. This permanent solution will also result in improved customer service, response times, and employee morale, and reduce the potential for

Analysis of Problem

continued employee turnover. Denial of this request will mean that Accounting will continue to be challenged in meeting their mandated responsibilities, including the collection of employee ARs within statutory and SAM timeframes, resulting in lost reimbursements of overpayments.

Analysis of Problem

Workload Justifications – Exhibit 1

Travel Services Unit: 3.0 Associate Accounting Analysts (Permanent starting 7/1/17)

The Associate Accounting Analyst independently performs complex, professional accounting functions and analytical studies in the Travel Services Unit.

Workload Detail				
Activity	Time Measures		On-going Activities	
	H=Hours	Time per Occurrence	Occurrences per Year	Total Hours
Process CalATERS claims	H	.50	7,000 (a)	3,500
Process rental car/air expenses	H	.25	7,000 (a)	1,750
Implementation of FI\$Cal and other modernization projects	H	200	1	200
Total hours				5,450
Total Permanent Positions Requested (1800 hrs per position)				3.0

(a) 7,000 is the increase in travel expense reimbursement claims from 2011-12 to 2014-15.

Employee Services Unit: 1.0 Associate Accounting Analyst (Permanent starting 7/1/17)

The Associate Accounting Analyst independently performs complex, professional accounting functions and analytical studies in the Employee Services Unit.

Workload Detail				
Activity	Time Measures		On-going Activities	
	H=Hours	Time per Occurrence	Occurrences per Year	Total Hours
Process Payroll Accounts Receivable	H	1	1,620 (a)	1,620
Implementation of FI\$Cal and other modernization projects	H	200	1	200
Total hours				1,820
Total Permanent Positions Requested (1800 hrs per position)				1.0

(a) 135 new ARs each month x 12 months = 1,620

General Fund and Vendor Services Unit: 1.0 Associate Accounting Analyst (Permanent starting 7/1/17)

The Associate Accounting Analyst independently performs complex, professional accounting functions and analytical studies in the General Fund and Vendor Services Unit.

Analysis of Problem

Workload Detail				
Activity	Time Measures		On-going Activities	
	H=Hours	Time per Occurrence	Occurrences per Year	Total Hours
Claim Schedules Submitted to the State Controller's Office	H	1	350	350
Purchase Orders	H	2	269 (a)	538
Contracts	H	2	124 (b)	248
Implementation of FI\$Cal and other modernization projects	H	600	1	600
Total hours				1,736
Total Permanent Positions Requested (1800 hrs per position)				1.0

(a) Increase in purchase orders from 2011-12 to 2014-15.

(b) Increase in contracts from 2011-12 to 2014-15.

Revenue Section: 2.0 EDD Tax Administrator Is (Permanent starting 7/1/17)

The EDD Tax Administrator Is independently acts as specialists in the development and implementation of complex and sensitive programs and policies.

Workload Detail			
Activity	Time per Occurrence (Hours)	Occurrences per Year	Total (Hours)
Analyze new legislation impacting BOE's Accounting Branch	2	15	30
Participate in planning sessions	2	40	80
Develop policies	80	5	400
Implement new programs	200	5	1,000
Resolve problems with new implementations	200	5	1,000
Document new policies in manuals, operation plans, publications, and reference materials	100	5	500
Develop quality indicators, goals and objectives of new programs	100	5	500
Total Hours			3,510
Total Permanent Positions Requested (1800 hours per position)			2.0

Analysis of Problem

DF-46 (REV 03/13)

Fiscal Summary (Dollars in thousands)

BCP No.	Proposal Title	Program				
3	Augmentation for Accounting Workload Increase	ALL				
Personal Services	Positions			Dollars		
	CY	BY	BY + 1	CY	BY	BY + 1
Total Salaries and Wages ¹	0.0	7.0	7.0		\$504	\$504
Total Staff Benefits ²					\$234	\$234
Distributed Admin					\$59	\$59
Total Personal Services	0.0	7.0	7.0		\$797	\$797
Operating Expenses and Equipment						
General Expense					\$98	\$18
Printing						
Communications					\$9	\$6
Postage						
Travel-In State						
Travel-Out of State						
Training					\$6	\$6
Facilities Operations					\$79	\$79
Utilities					\$1	\$1
Consulting & Professional Services: Interdepartmental ³						
Consulting & Professional Services: External ³						
Data Center Services					\$18	\$18
Information Technology					\$12	\$1
Equipment ³						
Other/Special Items of Expense: ⁴						
Distributed Admin					\$4	\$3
Total Operating Expenses and Equipment					\$227	\$132
Total State Operations Expenditures					\$1,024	\$929
Fund Source	Item Number					
	Org	Ref	Fund			
General Fund	0860	001	0001		\$546	\$495
Special Funds ⁵					\$161	\$146
Federal Funds						
Other Funds (Specify)						
Reimbursements	0860	501	0995		\$317	\$288
Total Local Assistance Expenditures						
Fund Source	Item Number					
	Org	Ref	Fund			
General Fund						
Special Funds ⁵						
Federal Funds						
Other Funds (Specify)						
Reimbursements						
Grand Total, State Operations and Local Assistance					\$1,024	\$929

¹ Itemize positions by classification on the Personal Services Detail worksheet.

² Provide benefit detail on the Personal Services Detail worksheet.

³ Provide list on the Supplemental Information worksheet.

⁴ Other/Special Items of Expense must be listed individually. Refer to the Uniform Codes Manual for a list of standard titles.

⁵ Attach a Fund Condition Statement that reflects special fund or bond fund expenditures (or revenue) as proposed.

Analysis of Problem

Supplemental Information (Dollars in thousands)						
BCP No. 3	Proposal Title Augmentation for Accounting Workload Increase					
Equipment		CY		BY		BY +1
Standard Compliment				\$223		\$129
Total				\$223		\$129
Consulting & Professional Services						
Total						
Facility/Capital Costs						
Facility Operations				\$79		\$79
Utilities				\$1		\$1
Total				\$80		\$80
One-Time/Limited-Term Costs Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>						
Description	BY		BY +1		BY +2	
	Positions	Dollars	Positions	Dollars	Positions	Dollars
General Expense		\$84				
Communications		\$3				
Information Technology		\$12				
	0.0	\$99	0.0		0.0	
Full-Year Cost Adjustment Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>						
<i>Provide the incremental change in dollars and positions by fiscal year.</i>						
Item Number	BY		BY +1		BY +2	
	Positions	Dollars	Positions	Dollars	Positions	Dollars
Total	0.0		0.0		0.0	
Future Savings Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>						
<i>Specify fiscal year and estimated savings, including any decrease in positions.</i>						
Item Number	BY		BY +1		BY +2	
	Positions	Dollars	Positions	Dollars	Positions	Dollars
Total	0.0		0.0		0.0	

