

Form Number 500

Agency Adjustment Summary

State of Nebraska - Administrative Services - Budget Division

	PAGE NUMBER	1
	CODE & DESCRIPTION	
AGENCY	023 Nebraska Workforce Development - DOL	

EXPENDITURE ACCOUNT	ADJUSTMENTS
	2008-2009
Permanent F.T.E. Positions	
511100 Permanent Salaries - Wages	
511200 Temporary Salaries - Wages	
511600 Per Diem Payments	
511900 Supplemental (One-time payments)	
All Other Salaries	
Sub-Total Salaries	
515100 Retirement Plans Expense	
515200 OASDI Expense	
515400 Life and Accident Insurance Expense	
515500 Health Insurance Expense	
All Other Personal Services	
Sub-Total Benefits	
510000 Personal Services	
520000 Operating Expenses	2,000,000
570000 Travel Expenses	
580000 Capital Outlay	
590000 Government Aid	
Total Expense	2,000,000
Means of Financing	
General Fund	
Cash Fund	2,000,000
Federal Fund	
Revolving Fund	
Total Funding	2,000,000
Personal Services Limitation (PSL)	

Note: In the blank lines under Operating Expenses, itemize individual line items that comprise a significant portion of the Total Operating Expenses.

Program Adjustment Narrative

State of Nebraska – Administrative Services – Budget Division

	CODE	DESCRIPTION
AGENCY	023	NWD-DOL
PROGRAM	031	Division of Employment
REQUEST	1	

Provide the following information: A) Description of Request; B) Rationale for Request; C) Impact of Request; and, D) Statutory Change if Required.

Description of Request: The Nebraska Workforce Development – Department of Labor (NWD-DOL) has identified a \$4.4M shortfall in federal grant funds. This shortfall was identified through internal and external audits, to include an audit conducted by the State Auditor of Public Accounts which was documented in his report dated June 5th 2008. This shortfall was the result of several factors principally: expenses which exceeded available funds, improper allocation of overhead and administrative expenses, and the use of federal funds to pay for non-federal expenses. The NWD-DOL will take a three pronged approach to resolving this debt:

- (1) Approximately half, \$2.1M, of the debt is in the agency’s Employment Services (ES) and Unemployment Insurance (UI) programs. Currently the agency has appropriated and available sufficient funds through the Reed Act to resolve this portion of the debt without any legislative action being required. There will need to be a change in the Agency’s expense/spending plan for Reed Act funds and this represents that request.
- (2) The Agency has available in its cash account within Program 031, Division of Employment, a balance of approximately \$2.9M, \$1.6M of which is currently appropriated and available to the agency. The agency will be requesting that the remaining balance available of \$1.3M be appropriated and made available for payment of this debt. Note that funds are available – only appropriation authority is required.
- (3) The Agency has appropriated funds in its cash account within Program 194, Protection of People and Property (Safety), of \$1.5M. It is the agency’s intent to use approximately \$200K of this already appropriated amount to resolve the stated shortfall and to request an additional \$700K in appropriation authority only – current cash funds are available – to be used to resolve this shortfall.

In summary, these three initiatives – none of which requires additional funding – will provide sufficient funds to resolve the agency’s stated shortfall within its federal grants program. The 1st issue – Reed Act Funds – requires merely a change to the current spending plan and requires no additional funds or appropriation authority. The 2nd issue – use of Program 31 Contingency Funds – will require only a change to the appropriated amount for the agency as the current fund balance is sufficient to cover the proposed increase with no additional funds required. The 3rd issue – use of Program 194 Safety Cash Funds – will require only a change to the appropriated amount for the agency as the current fund balance is sufficient to cover the proposed increase with no additional state funds required.

Rationale for Request: This request supports the description above by providing for an increase in appropriation authority for the NWD-DOL Program 031, Division of Employment, Contingency Fund. The increase requested represents \$1.3M and is currently available within the account. This amount, combined with dollars already appropriated within the Reed Act and appropriation authority requested through our adjustment to our safety funds will provide the agency with sufficient funds to restore federal grants to their appropriate balances.

Program Adjustment Narrative

State of Nebraska – Administrative Services – Budget Division

	CODE	DESCRIPTION
AGENCY	023	NWD-DOL
PROGRAM	031	Division of Employment
REQUEST	1	

Provide the following information: A) Description of Request; B) Rationale for Request; C) Impact of Request; and, D) Statutory Change if Required.

Impact of Request: Approval of this request should have no impact on the operations of this agency as these funds are currently available in its cash balance accounts. The approval of additional appropriation authority would merely give the agency the authority to use these funds to affect the restoral process.

Statutory Change if Required: None Required.

Form Number 520

Program Adjustment Request

State of Nebraska - Administrative Services - Budget Division

	PAGE NUMBER	1
	CODE & DESCRIPTION	
AGENCY	023 Nebraska Workforce Development - Dept of Labor	
PROGRAM	031 Division of Employment	
REQUEST	1	

EXPENDITURE ACCOUNT	APPROPRIATIONS	ADJUSTMENTS
	2008-2009	2008-2009
Permanent F.T.E. Positions	556.1	
511100 Permanent Salaries - Wages	15,710,877	
511200 Temporary Salaries - Wages		
511600 Per Diem Payments		
511900 Supplemental (One-time payments)		
All Other Salaries		
Sub-Total Salaries	15,710,877	
515100 Retirement Plans Expense	727,612	
515200 OASDI Expense	1,200,640	
515400 Life and Accident Insurance Expense	15,033	
515500 Health Insurance Expense	2,321,970	
All Other Personal Services	216,857	
Sub-Total Benefits	4,482,112	
510000 Personal Services	20,192,989	
520000 Operating Expenses	5,635,986	1,300,000
570000 Travel Expenses	399,482	
580000 Capital Outlay	2,986,892	
590000 Government Aid		
Total Expense	29,215,349	1,300,000
Means of Financing		
General Fund		
Cash Fund	605,000	1,300,000
Federal Fund	28,610,349	
Revolving Fund		
Total Funding	29,215,349	1,300,000
Personal Services Limitation (PSL)	15,710,877	

Note: In the blank lines under Operating Expenses, itemize individual line items that comprise a significant portion of the Total Operating Expenses.

Program Adjustment Narrative

State of Nebraska – Administrative Services – Budget Division

	CODE	DESCRIPTION
AGENCY	023	NWD-DOL
PROGRAM	194	Prot of People & Prop
REQUEST	2	

Provide the following information: A) Description of Request; B) Rationale for Request; C) Impact of Request; and, D) Statutory Change if Required.

Description of Request: The Nebraska Workforce Development – Department of Labor (NWD-DOL) has identified a \$4.4M shortfall in federal grant funds. This shortfall was identified through internal and external audits, to include an audit conducted by the State Auditor of Public Accounts which was documented in his report dated June 5th 2008. This shortfall was the result of several factors principally: expenses which exceeded available funds, improper allocation of overhead and administrative expenses, and the use of federal funds to pay for non-federal expenses. The NWD-DOL will take a three pronged approach to resolving this debt:

- (1) Approximately half, \$2.1M, of the debt is in the agency’s Employment Services (ES) and Unemployment Insurance (UI) programs. Currently the agency has appropriated and available sufficient funds through the Reed Act to resolve this portion of the debt without any legislative action being required. There will need to be a change in the Agency’s expense/spending plan for Reed Act funds and this represents that request.
- (2) The Agency has available in its cash account within Program 031, Division of Employment, a balance of approximately \$2.9M, \$1.6M of which is currently appropriated and available to the agency. The agency will be requesting that the remaining balance available of \$1.3M be appropriated and made available for payment of this debt. Note that funds are available – only appropriation authority is required.
- (3) The Agency has appropriated funds in its cash account within Program 194, Protection of People and Property (Safety), of \$1.5M. It is the agency’s intent to use approximately \$200K of this already appropriated amount to resolve the stated shortfall and to request an additional \$700K in appropriation authority only – current cash funds are available – to be used to resolve this shortfall.

In summary, these three initiatives – none of which requires additional funding – will provide sufficient funds to resolve the agency’s stated shortfall within its federal grants program. The 1st issue – Reed Act Funds – requires merely a change to the current spending plan and requires no additional funds or appropriation authority. The 2nd issue – use of Program 31 Contingency Funds – will require only a change to the appropriated amount for the agency as the current fund balance is sufficient to cover the proposed increase with no additional funds required. The 3rd issue – use of Program 194 Safety Cash Funds – will require only a change to the appropriated amount for the agency as the current fund balance is sufficient to cover the proposed increase with no additional state funds required.

Rationale for Request: This request supports the description above by providing for an increase in appropriation authority for the NWD-DOL Program 194, Protection of People and Property, Cash Fund. The increase requested represents \$700K and is currently available within the account. An additional \$200K, already appropriated and available to the agency and in excess of current needs will also be used to support this initiative. This amount, combined with dollars already appropriated within the Reed Act and appropriation authority requested through our adjustment to our Division of Employment Contingency Fund will provide the agency with sufficient funds to restore federal grants to their appropriate balances.

Program Adjustment Narrative

State of Nebraska – Administrative Services – Budget Division

	CODE	DESCRIPTION
AGENCY	023	NWD-DOL
PROGRAM	194	Prot of People & Prop
REQUEST	2	

Provide the following information: A) Description of Request; B) Rationale for Request; C) Impact of Request; and, D) Statutory Change if Required.

Impact of Request: Approval of this request should have no impact on the operations of this agency as these funds are currently available in its cash balance accounts. The approval of additional appropriation authority would merely give the agency the authority to use these funds to affect the restoral process.

Statutory Change if Required: None Required.

Form Number 520

Program Adjustment Request

State of Nebraska - Administrative Services - Budget Division

	PAGE NUMBER	2
	CODE & DESCRIPTION	
AGENCY	023 Nebraska Workforce Development - Dept of Labor	
PROGRAM	194 Protection of People and Property	
REQUEST	2	

EXPENDITURE ACCOUNT	APPROPRIATIONS	ADJUSTMENTS
	2008-2009	2008-2009
Permanent F.T.E. Positions	22.0	
511100 Permanent Salaries - Wages	1,478,152	
511200 Temporary Salaries - Wages		
511600 Per Diem Payments		
511900 Supplemental (One-time payments)		
All Other Salaries		
Sub-Total Salaries	1,478,152	
515100 Retirement Plans Expense	66,517	
515200 OASDI Expense	113,079	
515400 Life and Accident Insurance Expense	1,478	
515500 Health Insurance Expense	221,723	
All Other Personal Services	20,694	
Sub-Total Benefits	423,491	
510000 Personal Services	1,901,643	
520000 Operating Expenses	293,405	700,000
570000 Travel Expenses	90,543	
580000 Capital Outlay	32,450	
590000 Government Aid		
Total Expense	2,318,041	700,000
Means of Financing		
General Fund	575,580	
Cash Fund	1,231,428	700,000
Federal Fund	511,032	
Revolving Fund		
Total Funding	2,318,041	700,000
Personal Services Limitation (PSL)	1,478,152	

Note: In the blank lines under Operating Expenses, itemize individual line items that comprise a significant portion of the Total Operating Expenses.