Policy and Procedure #1.110

Budget Preparation Procedures

Authority: Wyoming Statute(s): 25-1-104; 25-1-105 ACA Standard(s): 4-4028; 4-4029; 4-4030; 4-4039; 2-CO-1B-01; 2-CO-1B-02; 2-CO-1B-03; 2-CO-1B-04	**Effective Date:** September 1, 2016 **Revision/Review History:** 09/15/15, 09/01/14, 06/15/13, 06/15/12, 01/01/12, 10/15/10 **Summary of Revision/Review:** Updates existing policy pursuant to annual review.
Cross Reference of Policy:	**Supersedes Existing Policy :**
Approved: R.O. Lampert — 8-16-16 Robert O. Lampert, Director — Date	

REFERENCE

1. **ATTACHMENTS – None Noted**

2. **OTHER – None Noted**

I. PURPOSE

A. Guidelines for Developing Budget. The purpose of this policy and procedure is to establish uniform guidelines by which the Wyoming Department of Corrections (WDOC) develops its annual budget in accordance with the Governor's Budget Request Instructions for the preparation and submission of its budget request to the Governor's Office.

II. POLICY

A. General Policy. It is the policy of the WDOC to develop the departmental budget within applicable state statutes and regulations. The Director, with assistance from the Central Services Administrator, is responsible for the preparation of the agency budget request. (ACA 2-CO-1B-02) The WDOC shall use a process that allows facilities, divisions, and staff to have input into both the budget request and the allocation of resources for their facilities, divisions, and personnel.

III. DEFINITIONS

A. Allocation: The process of distributing funds to a program, function, or unit from appropriations in the Budget Bill**.**

B. Appropriation: A legislative authorization of money for a specific purpose, as contained in the Budget bill and special bills, for the staffing and operation of WDOC. Appropriations are made by line item within a given unit.

C. Supplemental Budget Request: A request to change the current appropriation. Supplemental requests should be used rarely and are not to be used as a secondary opportunity to request additional funding. Key criteria to justify a supplemental request are: appropriations necessary to support programs that were funded for only one (1) year, emergencies or other critically changed situations that may require legislative attention and changes that may be necessary due to reductions in revenue sources other than general fund.

IV. PROCEDURE

A. Budget Requests

1. Annually the Governor provides each agency with the Budget Request Instructions to follow in the preparation and submittal of their annual budget requests. The Governor's Budget Request Instructions contain detailed instructions on the process to be followed for departmental budget submittal, content and format of the budget documents, forms, and time frames for submittal of request documents. The Director participates in budget planning with the Governor and Legislature including applicable committees. (ACA 2-CO-1B-03)

2. WDOC prepares a biennial budget request in each odd year (*i.e.*, 2013, 2015, *etc.*) which includes a brief narrative of each unit in the Department. The request is submitted to the Governor on a date specified in the budget instructions.

3. Supplemental Budget Requests are prepared in even years (*i.e.*, 2014, 2016, *etc.*) to change the current appropriation. Key criteria to justify a supplemental request are:

i. Appropriations necessary to support programs that were funded for only one (1) year;

ii. Emergencies or other critically changed situations that may require legislative attention; and

iii. Changes that may be necessary due to reductions in revenue sources other than general fund.

4. Budget preparation shall be a collaborative effort, facilitated by the Central Services Administrator and the Accounting/Fiscal Manager. Division administrators, wardens, and other designated staff shall have input into agency requests. The final determination of the agency's budget request shall be that of the Director.

i. Wardens shall participate in budget deliberations conducted by WDOC. This participation shall include requests for funds for maintaining the facility's daily operations, financing capital projects, and supporting long-range objectives, program development, and additional staff requirements. (ACA 4-4029)

a. Funding will be made available for the purchasing of community services to supplement existing programs and services which cannot be provided by institutional resources. This includes but is not limited to: medical

services, specialized mental health, or special education services. (ACA 4-4039)

ii. Correctional facility budget requests shall comply with the policies, procedures and instructions of WDOC and the Governor's Office. Facility staff shall participate in preparing the facility's written budget request. (ACA 4-4028)

iii. Division administrators shall be responsible for division budget requests. Requests shall be supported by sufficient justification for allocation of funds and/or personnel. Designated program managers shall have input into program budgets and shall provide sufficient justification for such requests.

B. **Budget Reviews.** The Director, along with the Central Services Administrator, shall monitor and review the expenditures of funds within the divisions, facilities, offices, programs, and units. (ACA 2-CO-1B-01) Budget revisions shall be made as necessary. (ACA 4-4030; 2-CO-1B-04) Allocations may be adjusted throughout the biennium, as needed, to meet the needs of the Department, in consultation with affected divisions, facilities, offices, programs, and units.

V. TRAINING POINTS

A. Who prepares the budget instructions?

B. Is WDOC required to submit a supplemental budget request?