



FY 2021 BUDGET and FY 2020 BUDGET ADJUSTMENT  
INSTRUCTIONS SUPPLEMENT  
Department of Finance & Management  
Budget & Management Division

Issued: August 19, 2019

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## A. FY 2021 Budgets

These budget instructions offer guidance in preparing responses to the Governor's budget initiatives for FY 2021 and beyond. **Provide your budget requests at level funding from your FY 2020 General Fund "As Passed" appropriations unless otherwise instructed.** As such, we encourage departments to consider their FY2021 budget requests in the context of this summer's budget exercise, and expect departments will utilize proposals approved by their leadership as a tool to achieve level-funded requests. These proposals should allow departments to not only close the FY21 gap, but to also create structural savings that will reduce pressures in the out-years.

Summary Responses must be approved by the Agency Secretary and Commissioner or the exempt head of your Department or Office, and **must be submitted electronically to the Governor, through the Secretary of Administration using the mail folder ([ADM.budget@vermont.gov](mailto:ADM.budget@vermont.gov)) by October 10, 2019.** (See the "Budget Development Timetable" at end of this document for a complete list of due dates.) Responses will be submitted on the "Budget Development Form" – Attachment B of this document. This form can be supplemented with a narrative as appropriate. Additionally, Summary Responses should include any major policy initiatives that will be submitted to the respective Governor's Office Liaisons.

### **1. Funding Levels:**

All FY 2021 programs, services and activities must be designed to be affordable within the specified funding levels. If you have any questions about your FY 2021 General Fund level funded target amount, please consult your budget analyst.

Special fund spending authority should be set in line with available revenues.

#### **a. Budgeting of Anticipated Federal Funds**

As always, federal funding should be conservatively estimated, cognizant of current Federal actions and prospects. Please be particularly mindful of any potential reductions to your federal grants. Do not assume that federal reductions will be covered with increased General Funds; rather, you should assume that these programs will not be replaced unless you can demonstrate they meet a critical State policy goal.

If your budget reflects reduced federal funds, we expect a corresponding reduction in associated limited service positions and administrative expenses.

### **2. "Pressures" in FY 2021:**

There may be many expenditure pressures that must be covered within your funding targets. Potential factors include general inflation; specific cost centers experiencing elevated price increases; other contractual increases; growing caseloads and workload demands; and reductions in federal funding.

## a. Cost of salaries in FY 2021

Under Vermont's budgeting convention, for the FY 2021 budgets, the Vantage budget system reflects the annualized cost of the January 2020 cost of living adjustment of 1.35% and step increases that are expected to take place during FY 2020 for classified positions. As in years past, annual increases for exempt positions should be manually updated in SBFS (please see the current [VANTAGE User Guide](#) for instructions). However, the salary changes that are expected to take place *during* FY 2021 are handled separately (i.e., under the Pay Act) and are not to be included in your budget request.

## b. Health care and dental premium costs and other benefit rates:

We will centrally install the benefit rates on the Vantage budget system for FY 2021 benefit calculations. We have not yet determined new retirement or benefit rates, but we will work with DHR and the Treasurer's office to provide these rates as early as possible during the budget development process. At this time, you should assume no change to those rates. We will notify you promptly when the retirement and benefits rates have been determined.

## c. Internal Service Funds (ISFs) (NEW):

Departments are responsible for budgeting their ISF charges. As a reminder, those ISF charges are listed below. **For the purposes of your October 10 submission, you should assume level-funding of the gross allocated charge to your department.** As discussed in Commissioner Greshin's cover letter, Finance and Management intends to send ISF allocations to Departments as early as possible in the budget development process. As such, Finance and Management will schedule budget meetings first with those departments that manage the State's ISFs.

Once allocations are determined, Finance and Management will determine and communicate GF allotments associated with allocation changes as quickly as possible, subsequent to the Secretary of Administration's approval. The timing and amount of those allotments will depend on the overall GF outlook. Please refer to the Administration's "Demystifying Internal Service Funds" document for a thorough discussion of the major ISFs.

ISF:	VISION/Vantage Expense Account Code:	VISION/Vantage Expense Account Name:	ISF department responsible for determining allocation:
Worker's Compensation Fund	505200	Workers Comp - Ins Premium	AOA-FIN
State Liability Fund	516010	Insurance - General Liability	AOA-FIN
Property and Commercial Insurance Fund	516000	Insurance other than Empl Bene	AOA-FIN
Facilities Operations Fund (Fee for Space)	515010	Fee For Space Charge	BGS

Communications & Information Technology Fund (CIT)	516685	ADS Allocation Exp	ADS
Human Resources Fund	519006	Human Resources Services	DHR
Financial and Human Resource Information (VISION) Fund	516671	IT Inter Svc Cost-VISION/ISD	F&M

It is imperative that departments utilize the correct expense code lines in budgeting their ISF charges, so that Finance and Management can verify that these costs are fully budgeted state-wide. In particular, please take care to budget the ADS allocation properly relative to the ADS SLA charge (and any new IT initiatives). See further ADS discussion in subsection d. below.

#### **d. Information Technology Initiatives (NEW):**

Historically, IT initiatives have been addressed on a case-by-case basis relative to demonstrated need, comparative priority, and available funds. For FY 2021, Finance and Management will work in conjunction with ADS to analyze IT funding initiatives from an enterprise-wide perspective. **Using Attachment C, all requests should be submitted electronically to the Governor, through the Secretary of Administration at [ADM.budget@vermont.gov](mailto:ADM.budget@vermont.gov), by October 10, 2019.** Finance and Management will share all submissions with ADS, as ADS will provide the initial and primary review of all requests.

Requests via Attachment C should not include funding for the ADS Allocation ISF charges, nor for SLA agreements that Departments currently have with ADS. ISF allocations and allotments will be handled as they have been historically. Unlike the ADS Allocation, Finance and Management does not develop or communicate SLA agreement charges. As such, work should already be underway between Departments and ADS in determining anticipated SLA charges for FY 2021.

If you have a new policy initiative that includes an IT need, include only the IT component of the initiative as part of this request. Corresponding funding requests must be presented as distinct line items in Departments' Budget Development Forms, as well as in Attachment C submissions.

### **3. Response to funding levels:**

#### **a. Submissions due:**

**Your submissions must be submitted electronically to the Governor, through the Secretary of Administration using the mail folder [ADM.budget@vermont.gov](mailto:ADM.budget@vermont.gov) by October 10, 2019.** Please use the "Budget Development Form" included here as Attachment B for your submission. Chrissy Gilhuly will contact you shortly to schedule meetings with Commissioner Greshin. Responses must be approved by your Commissioner or the exempt head of your Agency, Department or Office.

## **b. Restructuring and Reductions:**

In developing your budget, restructuring and/or reductions to on-going programs may be necessary to achieve a level-funded budget. Any combination of proposals may be considered.

Please itemize the restructuring and/or reductions in programs, services, staffing, activities, etc. necessary to meet the FY 2021 targets. A major focus of your additional documentation should be an explanation of the restructuring and/or changes in programs, services, staffing and activities that will be needed to function within the assigned FY 2021 funding levels assigned.

Preference should be given to the strategic restructuring of entire program(s) and/or service(s) rather than across-the-board reductions that jeopardize the stability and sustainability of multiple programs and/or services. Here again, we encourage departments to consider this summer's budget exercise, and expect departments will utilize proposals approved by their leadership as a tool to achieve level-funded requests.

Finally, list the order in which you would restore programs, services, etc. if your funding were to increase, and explain your rationale for the prioritization of your list.

## **c. Vantage Budget System:**

Vantage system instructions are available on the Finance & Management website at: <http://finance.vermont.gov/vantage-budget-system>.

The best practice is to complete your base budget form as part of your initial submission and move the form to stage 2 prior to your meeting with the Finance Commissioner. Additionally, your "Budget Development Form" (Attachment B) must tie to your Vantage base budget form by Dept ID, Fund, and Major Object. The base budget form should only include general base operating changes that may include, but not be limited to:

- Changes in non-salary operating costs, such as fuel, supplies, equipment, etc.;
- Current programmatic caseload or utilization changes.

**Programmatic changes and new initiatives, including the inclusion or elimination of additional positions, need to be added through a decision item.**

Decision items allow agencies and departments to approach each programmatic change individually without having to modify the base budget form or personnel data. Again, the best practice is to move all decision items to stage 2 before budget meetings with the Finance Commissioner.

## **d. Additional Detail:**

Along with the "Budget Development Form" (Attachment B), please provide additional detail and backup to your submission including any other information that

will help Budget and Management understand your budget submission, including assumptions, trends, analysis and documents addressing the following issues (if needed):

- Upward and downward pressures relative to your FY 2020 adjusted base appropriation (these should be presented as distinct line-item entries in the Budget Development Form);
- Policy issues with a potential budgetary impact;
- Other policy areas that will be part of the Department’s legislative strategy;
- Reductions needed to meet funding targets; and
- Priority of restoration; rationale of prioritization.

If you need help developing your supplemental material or have questions on what is appropriate to provide, please contact your budget analyst.

### **e. Programmatic Performance Measure Budget (NEW):**

Please note that for FY 2021, there are two required reports to support the development of programmatic performance-measure budgeting (PPMB): (1) NEW Program Profile (for ALL departments); and (2) Programmatic Performance Measure Report (for selected programs).

#### **1. Program Profile Report (NEW – ALL DEPARTMENTS)**

To facilitate the process by which programs can be tracked financially across State government, beginning in FY 2021 all departments must complete a Program Profile Report – to be included with their budget request submissions and their legislative budget hearing materials. The Program Profile Report should be completed on a department basis, as outlined below, and is intended to identify the spending associated among programs within that department. (This form is similar to the previously used “Form 5” which was a required form in the past, and many departments have continued to use the form on an optional basis.)

- For those departments that currently provide Programmatic Performance Measure Reports, your Program Profile Report should depict these programs as distinct rows.
- For those departments new to Programmatic Performance Measure reporting, the Programmatic Program Profile Report should reflect programs below the department level. By the time of final Governor’s Recommendations, if your list of programs has changed, you will be expected to update the Report accordingly.
- For all remaining departments, please report programs as currently utilized by your departments. The Program Profile Report total, by Department, must tie to the total budget request for the Department.

A Program Profile Report template is attached to these instructions (Attachment A-1). Most fields should be self-explanatory and will be similar to those included in the previous Form 5 in the past. Additional program rows may be added by using the embedded macro button included in the Excel version of Attachment A-1. One new field will be used for F&M purposes only; please report the technical method by

which you track program costs accordingly (i.e., VISION sub-level “deptid”; VISION program code; or other).

## **2. Programmatic Performance Measure Report:**

Programmatic Performance Measure Reports will be required as part of the budget submission materials, per [32 VSA 307 \(c\)\(1\) & \(2\)](#). Performance Measures (PM) on Programs selected by departments will be reported to Finance and Management during departmental budget meetings, and to the legislative appropriations committees during budget hearings. These Programmatic Performance Measure Reports create a direct linkage between programmatic performance and budget review. Last year, performance measures for over 80 programs, across a wide scope of State government, were included as part of departments’ budget presentations to the legislative appropriations committees.

The addition of the Program Profile Report for FY 2021 (see section 1, above), has allowed us to simplify the Programmatic Performance Measure information previously required. Outcomes and Indicators will no longer be required. Nor will the financial data for the FY 2021 budget, FY 2020 budget adjustment and FY 2019 actual as they are already included in the Program Profile Report (see section 1 above). These changes mean only the Performance Measure name, type and PM data need be reported for selected programs.

**\*\*\*ALL DEPARTMENTS ARE EXPECTED TO REPORT PERFORMANCE MEASURE INFORMATION FOR 2 NEW PROGRAMS.\*\*\***

- For Departments which have not previously reported Programmatic Performance Measure Budget information, you must select 2 programs from your FY 2021 Program Profile Report and provide performance measure information and data.
- Departments previously reporting Performance Measures will need to add 2 new programs from their Program Profile Report and provide performance measure information and data. In the event previously reported programs are not on your Program Profile Report, you will need to substitute with a program from your Program Profile Report.
- For a list of departments previously reporting PPMB information, click here: [https://spotlight.vermont.gov/sites/spotlight/files/Performance/PPMB/00.0\\_FY%202020%20PPMB%20REPORT.pdf](https://spotlight.vermont.gov/sites/spotlight/files/Performance/PPMB/00.0_FY%202020%20PPMB%20REPORT.pdf)

**\*\*\* PROGRAMS REPORTING PERFORMANCE MEASURES MUST BE LISTED IN THE PROGRAM PROFILE REPORT. \*\*\***

The Office of the Chief Performance Officer will assist departments in performance measure reporting. Please contact [Susan.Zeller@vermont.gov](mailto:Susan.Zeller@vermont.gov) or [Justin.Kenney@vermont.gov](mailto:Justin.Kenney@vermont.gov).

All units must use the Programmatic Performance Measure Template with the exception of units using an alternative means of reporting (such as Clear Impact's Scorecard, or others approved by the CPO). The completed template must be included in your Legislative presentation materials with your Program Profile Report. Finance and Management expects departments to provide a draft of their Programmatic Performance Measure Report as part of their materials when they meet with the Finance Commissioner. These templates are in addition to any enhanced performance measure documentation, charts, etc. you wish to include, but any other material you provide may not be in lieu of the standard template. The intent is to stimulate a discussion of the resources currently directed to the applicable program relative to the program's results metrics.

*This fall, the Chief Performance Officer will communicate with your department to compare, identify and define programs included on your Program Profile Report and Programmatic Performance Measure Reports. More definitive identification of your department's programs against a statewide definition and criterion will allow for an expansion of performance- and program-based budgeting in future fiscal years.*

Attached, Business Managers and Performance Accountability Liaisons (PALs) will find the FY 2021 Programmatic Performance Measure Report Template (Attachment A-2). The template is completed by filling-in the cells and by selecting from drop-down menus in the yellow highlighted cells. Additional program rows may be added by using the embedded macro button included in the Excel version of Attachment A-2. All agencies/departments must use the attached template for consistency, unless otherwise agreed with CPO.

### **3. PPMB Due Dates**

**Initial Programmatic Performance Measure Report and Program Profile Report submission(s) are due by **October 10, 2019** at the same time as budget request submissions. Both reports should be sent by email to: [ADM.Budget@vermont.gov](mailto:ADM.Budget@vermont.gov). Please include PPMB in the email header.**

In addition, departments should also include both reports as part of their larger budget material submissions, pursuant to the direction in these instructions.

Given that FY 2021 final Governor's recommendations will not be available at the time of the initial submission, departments may need to update reports accordingly when final budget targets are issued. Revised reports must be sent to [ADM.Budget@Vermont.gov](mailto:ADM.Budget@Vermont.gov) within 2 business days after receipt of the final targets. The appropriation amount for the Program Profile Reports submission must agree with the final appropriation submissions in the Vantage Budget System.

#### **4. Final Budget Submission:**

Final decisions for budget targets comprising the FY 2021 Governor's Recommended Budget will be communicated in mid-December. Upon receipt of a final target, please promptly finalize Vantage entries, and notify the department's budget analyst when they are complete. Vantage entries must match final targets exactly.

Additional materials must be submitted electronically to the Governor, through the Secretary of Administration using the mail folder ([ADM.budget@vermont.gov](mailto:ADM.budget@vermont.gov)).

#### **5. New positions:**

New position requests will be considered as follows:

- New positions may be included as part of Departments' policy initiative proposals. As such, any associated requested positions *should be submitted as a decision item* (see Sec. A.3.c above) and should be included in submissions to Governor's Office Liaisons (see Sec. A. above).
- Position requests associated with current service level operations may be submitted to the AoA Position Pool Committee for its consideration and funded at the FY 2020 appropriations level (i.e., level funded submission for FY 2021).

#### **6. Budget Development Form**

A blank template "Budget Development Form" to illustrate changes from your FY 2020 appropriation to your FY 2021 request is attached as Attachment B. This is the form to be submitted as part of the exercise. Specific expectations for completing this form include:

- Providing distinct line-item entries for upward and downward pressures relative to your FY 2020 base appropriation;
- Line-items should be grouped by Major Object including Personal Services, Operating Expenses, and Grants.
- For Personal Services changes, provide the following line-item detail, as applicable;
  - Annualization of the prior fiscal year's Pay Act detailed as;
    - Portion attributable to capped federal funds;
    - Portion unattributable to capped federal funds;
  - Change in fringe benefits;
  - Effect of RFRs and Class Actions;
  - Vacancy savings
- Line-items associated with the annualization of a BAA request should be labeled as such.

#### **7. Supplemental Vantage Forms**

32 VSA §307(b) requires as part of the budget submission detailed information concerning:

- (1) The specific special funds used as receipts in the budget.

- (2) Explanations of interdepartmental transfers, including which department is the source. If your funding is reliant on interdepartmental transfers, be sure to coordinate with the source department. Do not assume that both departments have the same expectations. Written funding agreements (i.e., MOUs or Memoranda of Understanding) are recommended.
- (3) Budgeted positions.
- (4) Changes in program funding levels and associated policy changes in the requested budget.

In addition, the Legislature regularly requests details of Departments' "Grants Out" to Vermont citizens and organizations. Vantage is configured to meet all of these requirements; however, departments are responsible for the accuracy of their Vantage entries, and any supplementary, summary, or explanatory information, including the Budget Development Form. Documentation on Interdepartmental Transfers Receipts and Federal Receipts are generated by departments from the Vantage system. The Supplemental Interdepartmental Transfers Receipts, Federal Receipts, and Grants Out forms must be completed accurately within Vantage and reconcile to Departments' final Governor's Recommendations.

### ***8. Grants, gifts, loans, things of value:***

As amended by 2019 Acts and Resolves No. 72, 32 VSA § 5 requires that all new grants, gifts, loans, sums of money, or things of value with a value greater than \$15,000 received by the State must be accepted in accordance with the statutory procedure requiring submission to the Joint Fiscal Office through the Governor. (Form AA-1 is the administrative vehicle for this submission.) Including these items in the budget is not a substitute for this process. However, once duly accepted, grants (on-going revenues and expenditures) should be budgeted in subsequent years.

Please note that items ranging in value from \$1,500 to \$15,000 may be accepted with notice to the Secretary of Administration, via your Department's Budget Analyst, and the Joint Fiscal Office (see 32 VSA Sec 5(a)(3)). Please note that the Department of Finance and Management will satisfy the requirement of notifying the Joint Fiscal Office.

## **B. FY 2020 Budget Adjustment:**

The budget adjustment process may be considered for extraordinary needs that we have not already identified, and for internal funding changes that cannot be accommodated by administrative means (i.e., appropriation transfers, excess receipts, etc.).

For development of the Governor's recommended FY 2020 Budget Adjustment bill (BAA), we will utilize the July 29, 2019 revenue forecast approved by the Emergency Board. Further adjustments to the FY 2020 Budget Adjustment proposal may be necessary based upon any revisions to the consensus revenue forecast by the Emergency Board at its January 2020 meeting. Please note that the Governor's recommended FY 2020 BAA will occur on an accelerated schedule during the upcoming legislative session. During the second year of each biennium, the BAA is delivered to the Appropriations committees in mid-December (please see the Budget Development Timetable).

The first recourse in solving current-year budget issues is to redirect resources within your Agency's or Department's overall existing funding. Please bring to our attention any significant issues that will be handled in this way, identifying the problem and a solution, and whether Budget Adjustment action (e.g., transfer of funding between appropriations) is required.

Finance and Management will review requests for additional General Fund spending to ascertain why the budget adjustment need developed, and whether other factors exist with the Department's current-year spending pattern that could mitigate the need for the request.

Notification of budget adjustment proposals should include a description of the causes of increased or decreased expenditures or receipts, the related actions already taken to contain increased spending, and the proposed remedy. A request should cite all specific sections of the FY 2020 Appropriations Act that are affected and include draft language of the changes required (please note associated deadline in the BAA Development Timetable).

**Requests for inclusion in the Budget Adjustment must be submitted electronically to the Governor, through the Secretary of Administration using the mail folder ([ADM.budget@vermont.gov](mailto:ADM.budget@vermont.gov)) by October 4, 2019.** Responses must be approved by the Commissioner or the exempt head of your Agency, Department or Office. It is critical that departments identify BAA items during their budget meetings.

As noted above, new grant receipts (e.g., federal grants) should be submitted for approval per 32 VSA § 5. Do not include them in the Budget Adjustment as proposed changes to appropriations.

## C. Executive Fee Bill and Fee Report

Departments may bring forward fee proposals using the following criteria –

- The department must have conducted a business process review (e.g., Lean event, independent analysis, etc.) to demonstrate that the program(s) funded by the fee operate as efficiently as possible;
- The department must demonstrate that the fee increase is critical to program operation and larger statewide goals, including factors such as:
  - Programmatic effect of having not increased fees over the last three fiscal cycles;
  - Implications for the program's operations in the absence of additional special funds going forward;
  - Integration with the Governor's strategic priorities;
  - Opportunities to leverage federal matching funds;
  - Ability to discontinue or to consolidate particular fees.

Fee Report: All "on cycle" departments pursuant to 32 VSA Sec. 605(b) are required by statute to provide information for the fee report, regardless of whether they are proposing fee increases. Any "off cycle" departments that have fee proposals will also be expected to provide information for the Fee Report at that time. In addition to fees that are governed by the Fee Bill process, Departments should include in their submissions all fees, rates, payments, etc. that are managed by the Department and generate revenues used for Department funding.

Departments will submit all Fee Bill, Fee Report, and other non-Fee Bill governed fees, rates, payments, etc. using the Fee Form, Attachment D. Instructions are included with the electronic

form. **Completed Fee Forms must be submitted electronically to Secretary of Administration using the mail folder ([ADM.budget@vermont.gov](mailto:ADM.budget@vermont.gov)) by October 10, 2019.**

## **D. Appropriations Bill Narrative**

Please closely review any legislative language associated with your appropriations or programs in Act 72 of the 2019 Legislative Session (e.g., “E” section, or elsewhere, of Act 72) and identify to us any necessary changes that must be made in order to implement your department’s budget plan as part of the FY 2020 Budget Adjustment and/or the FY 2021 Appropriations Bill. The best way to communicate these changes is to return a copy of those portions of Act 72, marked up for any deletions, additions, or changes. It is your responsibility to be aware of language from other bills in prior years which may need modification.

**Please submit your marked-up narrative portions to your Budget & Management Analyst by November 1, 2019 for Budget Adjustment language, and by November 22, 2019 for Big Bill language.**

- See Next Page for Budget Development Timetable –

## E. FY 2021 Budget Development Timetable

The following set of dates will help in planning tasks in the development of the FY 2021 Budget and the FY 2020 Budget Adjustment. Dates are for planning purposes only and are subject to change; you will be notified of any changes in due dates.

	Description	Due Date
Calendar Year 2019	FY 2020 Budget Instructions issued	August 19
	Vantage System Open for department entry	August 19
	Initial BAA Submissions due to the Governor submitted electronically to Finance & Management	October 4
	Initial Budget Submissions and PPMB Submissions due to the Governor submitted electronically to Finance & Management (Inclusive of the new IT Form, Fees Form, and PPMB Forms) -AND- Submission of major policy initiatives	October 10
	Meetings with Departments and Agencies	Beginning October 11
	Vantage Budgets and Budget Adjustment Requests submitted and moved to Stage 2	Ideally by Departments' Budget Meetings with Finance & Management
	Analysts work with agencies/departments on Budget and BAA submissions	October – November
	Non-Salary benefit changes finalized	Late-October
	Language for the BAA due to Finance & Management	November 1
	Internal Service Fund allocations finalized	Early-November
	Language for the Big Bill to Finance & Management -AND- BAA funding finalized	November 22
	Final BAA Submissions entered into Vantage	November 25
	BAA presented to the House Appropriations Committee -AND- Final Budget Targets for Governor's Recommendations communicated by Finance & Management (on or before December 16)	December 16
	Final Budget Submissions entered into Vantage	December 20
	Calendar Year 2020	
Executive budget book goes to print		On or prior to January 13
Emergency Board adopts an updated revenue forecast		On or around Jan 14
Governor's budget address and publication of the Governor's budget documents		On or prior to January 28
	Budget Testimony to Finance & Management	1 week prior to scheduled testimony

**Attachment A1**

DEPARTMENT NAME		Financial Info							
Programs	Financial Category	GF \$\$	Spec F (incl tobacco) \$\$	Fed F \$\$	All other funds \$\$	Total funds \$\$	Authorized Positions (if available)	\$ Amounts granted out (if available)	
<b>PROGRAM #1 NAME</b>									
Program name and description	FY 2019 Actual expenditures	\$ 1.00		\$ 2.00		\$ 3.00	1	\$ 1.00	
	FY 2020 estimated expenditures (including requested budget adjustments)	\$ 1.00		\$ 2.00		\$ 3.00	1	\$ 1.00	
	FY 2021 Budget Request for Governor's Recommendation	\$ 1.00		\$ 2.00		\$ 3.00	1	\$ 1.00	
<b>PROGRAM #2 NAME</b>									
Program name and description	FY 2019 Actual expenditures	\$ 1.00		\$ 2.00		\$ 3.00	1	\$ 1.00	
	FY 2020 estimated expenditures (including requested budget adjustments)	\$ 1.00		\$ 2.00		\$ 3.00	1	\$ 1.00	
	FY 2021 Budget Request for Governor's Recommendation	\$ 1.00		\$ 2.00		\$ 3.00	1	\$ 1.00	
<b>PROGRAM #3 NAME</b>									
Program name and description	FY 2019 Actual expenditures	\$ 1.00		\$ 2.00		\$ 3.00	1	\$ 1.00	
	FY 2020 estimated expenditures (including requested budget adjustments)	\$ 1.00		\$ 2.00		\$ 3.00	1	\$ 1.00	
	FY 2021 Budget Request for Governor's Recommendation	\$ 1.00		\$ 2.00		\$ 3.00	1	\$ 1.00	
<b>PROGRAM #4 NAME</b>									
Program name and description	FY 2019 Actual expenditures	\$ 1.00		\$ 2.00		\$ 3.00	1	\$ 1.00	
	FY 2020 estimated expenditures (including requested budget adjustments)	\$ 1.00		\$ 2.00		\$ 3.00	1	\$ 1.00	
	FY 2021 Budget Request for Governor's Recommendation	\$ 1.00		\$ 2.00		\$ 3.00	1	\$ 1.00	
<b>PROGRAM #5 NAME</b>									
Program name and description	FY 2019 Actual expenditures	\$ 1.00		\$ 2.00		\$ 3.00	1	\$ 1.00	
	FY 2020 estimated expenditures (including requested budget adjustments)	\$ 1.00		\$ 2.00		\$ 3.00	1	\$ 1.00	
	FY 2021 Budget Request for Governor's Recommendation	\$ 1.00		\$ 2.00		\$ 3.00	1	\$ 1.00	
To add a program, select the cell below the table above in Column A and then click this button.		<b>FY 2019 Actuals</b>	\$ 5.00	\$ -	\$ 10.00	\$ -	\$ 15.00	5	\$ 5.00
		<b>FY 2020 Estimated</b>	\$ 5.00	\$ -	\$ 10.00	\$ -	\$ 15.00	5	\$ 5.00
		<b>FY 2021 Budget Request</b>	\$ 5.00	\$ -	\$ 10.00	\$ -	\$ 15.00	5	\$ 5.00
To delete rows, select the rows and then click this button.		FY21 Targets	\$ 1.00	\$ 1.00	\$ 1.00	\$ 1.00	\$ 4.00		\$ 1.00
		Difference	\$ 4.00	\$ (1.00)	\$ 9.00	\$ (1.00)	\$ 11.00		\$ 4.00



**Attachment B**

Fiscal Year 2021 Budget Development Form - [Name of Dept here]								
	General \$\$	Transp \$\$	Special \$\$	Tobacco \$\$	Federal \$\$	Interdept'l Transfer \$\$	All other \$\$	Total \$\$
<b>Approp #1 [Name]: FY 2020 Approp</b>	0	0	0	0	0	0	0	0
<b>Other Changes:</b> (Please insert changes to your base appropriation that occurred after the passage of Act 72)								0
<b>FY 2020 After Other Changes</b>	0	0	0	0	0	0	0	0
<b>Total Approp. After FY 2020 Other Changes</b>	0	0	0	0	0	0	0	0
[List increased/decreased costs to reach Gov Recom] EXAMPLE								0
Standard adjustments: insurance, VISION/HCM, Fee-for-space, retirement, etc.								0
Move 2 positions to Approp #2								0
Increased caseloads								0
New program:								0
Reduced contracts for xyz								0
Moving expenses								0
Switch with Special Fund								0
<b>Subtotal of Increases/Decreases</b>	0	0	0	0	0	0	0	0
<b>FY 2021 Governor Recommend</b>	0	0	0	0	0	0	0	0
<b>Approp #2 [Name]: FY 2020 Approp</b>	0	0	0	0	0	0	0	0
<b>Other Changes:</b> (Please insert changes to your base appropriation that occurred after the passage of Act 72)								0
<b>FY 2020 After Other Changes</b>	0	0	0	0	0	0	0	0
<b>Total Approp. After FY 2020 Other Changes</b>	0	0	0	0	0	0	0	0
								0
								0
								0
								0
								0
								0
								0
								0
<b>Subtotal of Increases/Decreases</b>	0	0	0	0	0	0	0	0
<b>FY 2021 Governor Recommend</b>	0	0	0	0	0	0	0	0
<b>[Dept Name] FY 2020 Appropriation</b>	0	0	0	0	0	0	0	0
<b>Reductions and Other Changes</b>	0	0	0	0	0	0	0	0
<b>SFY 2020 Total After Reductions and Other Changes</b>	0	0	0	0	0	0	0	0
<b>TOTAL INCREASES/DECREASES</b>	0	0	0	0	0	0	0	0
<b>[Dept Name] FY 2021 Governor Recommend</b>	0	0	0	0	0	0	0	0

**Attachment C**

Department	Description of IT Initiative	FY21 Costs Associated with IT Initiative	Ongoing Annual IT Initiative Costs	ABC Form Status (Y/N)
Department X	New customer service application	Provide amount of funding requested in FY21 for this IT initiative.	Provide estimated funding need for each year after FY21 for this IT initiative (for completion, maintenance, and operation).	(Y/N) Submit ABC form to ADS by the budget submission deadline of 10/10/2019.

