



## FY 2013 BUDGET INSTRUCTIONS

Department of Finance & Management  
Budget & Management Division

Issued: September 29, 2011

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## A. FY 2013 Budgets

These budget instructions offer guidance in preparing responses to the serious budgetary challenges facing us in FY 2013 and beyond. They ask for a response to FY 2013 funding targets set at a decrease of 4% from FY 2012 General Fund levels. This 4% reduction also applies to Internal Service Funds. Your FY 2012 base General and Special Fund levels will be adjusted for labor, health plan, unfilled positions, voluntary reduced workweeks, retirement, and contractual savings required by 2011 Act 63 Sec. B.1101(a). In addition, your Budget submissions, to the degree possible, should be consistent with your Proposed Strategic Plan.

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@state.vt.us](mailto:adm-budget@state.vt.us)) by October 18, 2011.** (See the "FY 2013 Budget Development Timetable" on page 10 for a complete list of due dates.)

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

Your adjusted FY 2012 base GF appropriations will be provided within the next several days. In the meanwhile, proceed with your 4% reduction exercise against your FY 2012 appropriations as passed, less any known one-time appropriations. Special and Tobacco Funds must be level funded, based on your adjusted FY 2012 appropriations. **Federal funding should be conservatively estimated, cognizant of current Federal actions and prospects. There should be no federal funding from the American Recovery and Reinvestment Act budgeted for FY 2013. Unexpired ARRA receipts from prior fiscal years should be handled as excess receipts and not appropriated again in the FY 2013 budgets.**

All FY 2013 programs, services and activities must be designed to be affordable within these reduced funding levels.

Contact your assigned Budget & Management Analyst for details about the additions and subtractions included in establishing these funding levels.

We need to add this note of caution: that depending on how the overall budgetary picture unfolds, **we may have to revisit funding targets.** Further FY 2012 and 2013 adjustments may be necessary based upon revisions to the consensus revenue forecast at the next Emergency Board meeting, unknown federal funding reductions, and Irene related recovery costs.

### ***2. "Pressures" in FY 2013:***

There may be many routine expenditure pressures that must be covered within your funding targets. Since there are no salary or step increases in FY 2012, budgets do not need to include any increases due to their "roll-out" in FY 2013. However, you may have to recognize 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 2013**

For the FY 2013 budgets, the BDS shows salaries at the June 29, 2012 levels, that is, at levels that incorporate the 3% reductions in effect for FY 2011 and FY 2012. Any changes to these salary levels, including any resumption of step increases, will be subject to State/VSEA bargaining and are not part of the FY 2013 budgets.

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

We will centrally install the benefit rates on the Budget Development System (BDS) for FY 2013 benefit calculations. We have not yet determined new retirement or benefit rates; at this time, assume no change to those rates. We will notify you promptly when the retirement and benefits rates have been determined.

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

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

**Your submissions are due and must be submitted electronically to the Governor, through the Secretary of Administration using the mail folder (adm-budget@state.vt.us) by **October 18, 2011**.** After submission, please contact Linda Morse at 828-2376 to schedule meetings with Commissioner Jim Reardon at your earliest convenience. Responses must be approved by the Commissioner or the exempt head of your Agency, Department or Office.

A major focus of your additional documentation should be an explanation of the elimination and/or changes in programs, services, staffing and activities that will be needed in order to function within the FY 2013 funding levels assigned, as defined above.

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

Please itemize the restructuring, elimination and reductions in programs, services, staffing, activities, etc. necessary to meet the FY 2013 targets.

In developing your budget, elimination and/or reductions to on-going programs may be necessary to achieve base savings sufficient to place the budget on a sustainable path for the future. Any combination of proposals may be considered.

Any elimination and major reduction in programs and services that you propose should receive special attention in your response, as should any required changes in statute, rule and organization, and other legislative actions.

You will probably have to propose reductions in certain areas in order to accommodate increased expenditures in others. Do not propose reductions that you are not able to defend or savings you will not be able to achieve. Simply passing off programs or responsibilities to other entities or levels of government is also neither constructive nor acceptable.

Preference should be given to the elimination 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.

Please consider whether any proposed reductions can begin in FY 2012, so that the programmatic changes will be in effect for the entire FY 2013. Please use the FY 2012 Budget Adjustment for this purpose.

Your responses will be reviewed by Finance & Management and the Secretary of Administration. Please be sure your proposals reflect your considered judgment and can be explained as the most constructive response to these funding levels.

**c. Restoration of Programs, Services, Etc.:**

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.

Agencies and Departments may shift funding among programs and organizational units to best accomplish their mission and goals, as long as impacts are clearly identified.

**d. Budget Development System (BDS):**

Final BDS instructions will be issued shortly and will be posted on the Finance & Management website at:  
[http://finance.vermont.gov/sites/finance/files/pdf/training\\_manuals/BDS\\_instructions.pdf](http://finance.vermont.gov/sites/finance/files/pdf/training_manuals/BDS_instructions.pdf)

**e. Additional Detail in EXCEL or WORD:**

Please provide additional detail and backup to your submission in an EXCEL or WORD document addressing the following three issues:

- Upward pressures
- Reductions needed to meet funding targets
- Priority of restoration; rationale of prioritization

A simple format for your response would be the following:

**Funding target: \$**

**Upward pressures that you face**, including the increased due to inflation, growing caseloads, reduced federal funding etc.; and changed or expanded programs, services, activities:

1.	\$\$	Explanation
2.	\$\$	Explanation
Etc.		

**Reductions** or eliminations or revisions in programs, services, activities necessary to meet target - Please be very specific as to program / service impact.

1.	\$\$	Explanation
2.	\$\$	Explanation
Etc.		

**Restoration** of programs, services, etc. if funding level improves. Rank in order of priority (i.e., 1= first thing to restore / add if more funding is made available):

1.	\$\$	Explanation
2.	\$\$	Explanation
Etc.		

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

The due date for final budgets will be communicated to you at a later date.

Final budgets must be submitted via the BDS in an Agency Submitted Version "Type B". Additional materials must be submitted electronically to the Governor, through the Secretary of Administration using the mail folder ([adm-budget@state.vt.us](mailto:adm-budget@state.vt.us)).

#### **5. Information technology projects or activity**

The Legislature now is requiring all projects with a cost of \$100,000 or more to be identified and submitted as part of the overall DII budget submission. It is critical that your budget submissions clearly identify each and every IT related project or activity that is valued at \$100,000 or more. This is also a good time to clarify once again that in order to determine whether the threshold has been reached, departments should be including all related costs, which include any vendor contracts or reasonable estimations of those costs, third party software, hardware and internal personnel costs. In the past, this requirement has been interpreted, incorrectly, to only include costs over and above staff and related third party and/or software/hardware costs. Our expectation based on this new requirement as set forth in statute is that any such activity or project meeting or exceeding the threshold that is NOT reported as part of the unified presentation by DII may not be funded at all by the Legislature.

If you have questions about whether an activity or project for which you are planning to expend funds meets the criteria to report those projects to DII, you should contact DII Commissioner Richard Boes at 828-4141, or Deputy Commissioner Darwin Thompson at 828-1124.

#### **6. New positions:**

No new positions will be considered or approved in the FY 2013 budget process. However, recommendations for the "transfer or conversion" of existing positions may be included for consideration.

#### **7. Strategic Overview / Program Profile / Performance Information:**

To meet the "form of budget" requirement in 32 VSA §307(c), your final FY 2013 budget submission must include a strategic overview / program profile / performance information. Instructions for developing this report are included on the form as a separate tab and they are attached (Attachment A).

#### **8. Budget Development Form and Interdepartmental Transfer / Federal Receipts Form:**

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 (BDS Report SRO5).

- (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 are recommended.
- (3) Budgeted positions (BDS Report CRO3L).
- (4) Changes in program funding levels and associated policy changes in the requested budget.

The BDS can provide information to satisfy the first and third of these requirements; Departments will need to supply documentation on the second and fourth.

Documentation on Interdepartmental Transfers (and Federal receipts) should be prepared on the attached "Interdepartmental and Federal Receipts" forms (Attachment B). The "Budget Development Form" outlining changes from your FY 2012 appropriation, to your FY 2013 request is found in Attachment C.

### **9. Non-Irene Grants, gifts, loans, things of value:**

32 VSA § 5 requires that **all new grants, gifts, loans or things of value** with a value over \$5,000 received by the State must be accepted in accordance with the procedure in § 5: 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, of course, be budgeted in subsequent years.

Please note that items of \$5,000 or less may be accepted, with notice to the Secretary of Administration and the Joint Fiscal Office (see 32 VSA Sec 5(a)(3)).

## **B. FY 2012 Budget Adjustment**

***SPECIAL NOTE ABOUT IRENE EXPENSES: Departments may only include Irene related employee salary and employee expense reimbursement costs in their budget adjustment request. All other Irene related costs will be captured and dealt with separately. Please refer to the special Finance & Management Irene Procurement Policy to be issued on or about September 29, 2011 for additional information about non-employee Irene related costs already incurred.***

We will utilize the most recent FY 2012 revenue forecast approved by the Emergency Board. 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.).

**The first recourse in solving budget issues is to redirect resources within your existing funding.** Please bring to our attention any significant issues you mean to handle in that way, identifying the problem and your solution, and whether Budget Adjustment action (e.g., transfer of funding between appropriations) is required. Any requests for additional spending will have to meet a very high standard of necessity. Prior to consideration of a request, expenditure patterns at the requesting department will be reviewed by your Budget and Management Analyst to ascertain expenditure rates that could have mitigated the need for the request.

We may be using the Budget Adjustment for funding and programmatic changes that can be implemented prior to FY 2013. Please bring to our attention any opportunities to trim funding,

reduce or restructure and eliminate program activities in FY 2012, to ease the transition to reductions required by the significant funding constraints of FY 2013 and future fiscal years.

Further FY 2012 adjustments may be necessary based upon revisions to the consensus revenue forecast by the Emergency Board.

Notification of budget adjustment proposals, including those that would amend language with or without fiscal implications, 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. Please consider for possible use against your needs any amounts you may have carried forward from FY 2011 to FY 2012. Your request should cite all specific sections of the FY 2012 Appropriations Act that are affected and include draft language of the changes required.

**Your 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@state.vt.us](mailto:adm-budget@state.vt.us)) by October 18, 2011.** Responses must be approved by the Commissioner or the exempt head of your Agency, Department or Office.

We encourage requests for transfers of appropriations or expenditure of "excess receipts" that you can anticipate, which (1) represent on-going expenditures that have repeatedly been handled as excess receipts; or (2) for large amounts, to be presented for the FY 2012 Budget Adjustment. While administrative solutions (i.e., approval by the Commissioner of Finance & Management) remain available for such items that you cannot now predict, we want to utilize the Budget Adjustment more fully for the review and approval process and most certainly for sizeable and potentially controversial transfers or increased expenditures.

New grants should be submitted for approval per 32 VSA § 5. We will send them to the Joint Fiscal Committee separately; **do not include them in the Budget Adjustment as proposed changes to appropriations.**

## **C. Executive Fee Bill**

In our 3-year cycle, the focus of the Executive Fee Bill this year will be in the functional areas of "Human Services" and "Natural Resources". Other than for emergency situations, only these areas of State government will be considered for inclusion in the Fee Bill. Changes in fee legislation might include: new fees, changes to existing fees, reauthorization or termination of fees, re-designating the funds into which the fees are deposited, and clarifications in current statutory authorities to charge and retain fees. Any changes you propose should be designed so that no additional adjustments would be needed at least for three years, when your opportunity to change fees will again occur.

Your fee changes should be consistent with your budget proposals and any fee changes that would create differences from revenue projections based on current fee or charge structures need to receive specific approval from Finance and Management.

Please be sure that ALL fee change proposals are forwarded to our office for inclusion in the Fee Bill, even if the associated programmatic changes were to occur in different pieces of legislation. They may ultimately be rejoined in the other legislation, at the Legislature's discretion.

Proposals should cite the existing statute, showing exactly how it needs to be changed, and provide a strong rationale for the necessity of the change. Any revenue impact should also be clearly shown.



32 V.S.A. §605(d)(2) specifies the justifications deemed acceptable in support of fee requests, and which should accompany the requests. The prime consideration is an analysis or discussion of the relationship between the revenue to be raised by the fee or the change in the fee, and the cost or the change in the cost of the service, product or regulatory function supported by the fee. The underlying premise is that, normally, fees are tied to costs of service; other justifications may be advanced, but they must be clearly supported and grounded in policy considerations. Please contact your Budget Analyst at Budget & Management to discuss any such rationales.

The Legislature has asked that proposals for the Fee Bill be prepared using a specific electronic format which we will send on request. (Contact Otto Trautz at: [otto.trautz@state.vt.us](mailto:otto.trautz@state.vt.us) to request the format.) **Please submit your proposals to Otto Trautz in the electronic format by October 21, 2011.**

## **D. Review & Elimination – Excessive & Obsolete Reports**

We will continue to bring to the Legislature recommendations to repeal statutory on-going report requirements, where the reports are not playing a useful role in legislative decision-making or in the development of public policy. **Please submit your proposals for report eliminations to Otto Trautz by October 21, 2011.**

## **E. Appropriations Bill Narrative**

Please closely review the verbiage associated with your appropriations or programs in 2011 Act 63 and return a copy of those portions of Act 63, marked up for any changes or deletions. For language to be included in the FY 2012 Budget Adjustment or the FY 2013 Appropriations Bill it must be essential. Any other language should be deleted. [Note that Sec. A.102 (c) of Act 63 states that unless otherwise specified, language in Act 63 is good only for FY 2012.] 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 (hard-copy) to your Budget & Management Analyst by October 18, 2011 for Budget Adjustment language changes and by December 16, 2011 for FY 2013 language.**

[Budget Development Timetable follows on next page.]

## F. FY 2013 Budget Development Timetable

The following set of dates may help you plan your tasks in developing the FY 2013 budget. Dates are for planning purposes only and are subject to change; you will be notified of any changes in due dates.

	Due Date	Deliverable Description and Comments
<b>Calendar Year 2011</b>	<b>Sept. 28</b>	Sec. Admin. "Fiscal Year 2013 Budget Process" memo.
	<b>Sept. 29</b>	FY 2013 Budget Instructions Issued.
	<b>Oct. 3</b>	The BDS scheduled to be open for Departments' use.
	<b>Oct. 18</b> (earlier if possible)	Responses to targets due with additional materials submitted electronically to the Governor, through the Secretary of Administration using the mail folder ( <a href="mailto:adm-budget@state.vt.us">adm-budget@state.vt.us</a> )
	<b>Oct. 18</b> (earlier if possible)	Budget Adjustment requests submitted electronically to the Governor, through the Secretary of Administration using the mail folder ( <a href="mailto:adm-budget@state.vt.us">adm-budget@state.vt.us</a> ), including any language changes necessary for the Budget Adjustment.
	<b>Oct. 21</b>	Executive Fee Bill requests due on electronic format
	<b>Dec. 9</b>	Final targets issued by Budget & Management.
	<b>Dec. 12</b>	Governor's Budget Adjustment Recommendations submitted to House & Senate Appropriations Committees.
	<b>Dec. 16</b>	Narrative sections of Appropriations Bill due at Budget & Management
<b>CY 2012</b>	<b>Jan. 3, 2012</b>	Legislature Convenes (2011 Joint Resolution No. R-251)
	<b>Jan. 6</b>	Exec Budget Book goes to BGS Print Shop.
	<b>Jan. 10 or Jan. 12</b>	Governor's budget address (by 3rd Tuesday of the session - 32 VSA §306)
	<b>Jan. 10 or Jan. 12</b>	Exec Budget Book distributed at budget address. Big Budget Book posted to Finance & Management's website.
	<b>Jan. 15</b> (on or about)	Emergency Board revenue estimate (32 VSA §305a) [Note: any changes in Consensus Revenue Forecast will be dealt with after Governor's Budget Recommendation is submitted.]
	<b>1 week prior to testimony</b>	Strategic Overview / Program Profile / Performance Information, Budget Development Form, Interdepartmental Transfer / Federal Receipts detail - to Appropriation Committees, with copy to Budget & Management

## ATTACHMENT A

### FY 2013 Instructions for Strategic Overview / Program Profile / Performance Information

In order to meet the "Form of budget" requirements of 32 VSA Sec. 307(c), please complete a *Strategic Overview and Program Profile and Performance Information* and as a hard copy product outside of the BDS, and deliver it to the Appropriation Committees one week before testimony with a copy to your Budget Analyst in Budget & Management.

#### A. Strategic Overview (brief, for all programs):

- Department mission statement: include purpose and goals, and population served. (Note: This might be identical to your Department Mission Statement and information entered in the narrative section of BDS.)
- List indicators chosen to measure results, impacts and outcomes.
- Include quantified data on the extent to which those results, impacts and outcomes are being achieved.

#### B. Program Profile:

Complete the FY2013 Department Program Profile spreadsheet which lists each of your programs (sets of strategies and activities) established to carry out the Department's mission, purpose and goals; showing expenditures (GF, TF, Fed Funds and All Other Funds) for past, current and requested budget year.

PLEASE USE THE ATTACHED *Department Program Profile* FORM (Separate Tab) for the program profile. The total funding for programs should equal your total Department funding.

#### C. Performance Information - in depth, for programs selected for "performance budgeting" treatment:

If you provide "performance budgeting" information for selected programs, please represent those programs, describing performance in greater depth: (if the measures used in past years are no longer relevant, please contact your budget analyst).

- Program results or outcomes statement
- Key indicators (to measure results and outcomes)
- Baseline performance and story behind it
- Strategies (to accomplish results)
- Multi-year action plan (to improve performance)
- Baseline and performance measures summary table or graph
- Budget request for FY 2013

The overall intent in presenting narrative information to accompany the budget submission is to communicate what outcomes and results are expected from the expenditures (appropriations) authorized by the Legislature, and to what degree they are being attained using various sets of strategies and activities (programs). Budget requests should be developed and justified in this context of results-oriented budgeting and performance-based program review.

#### **The Budget Book generated by the BDS will still include the following brief narrative sections provided by each Department:**

Department Mission Statement; Description of Appropriations, Divisions, & Programs; and Appropriation Key Budget Issues (as needed to explain the budget request). Agency-level narratives will still consist of Agency Mission Statement; and Description of Departments in Agency.

**Please adhere to the guidelines provided for presenting the *Strategic Overview and Program Profile and Performance Information* and submit them as a hard-copy, delivered to the Appropriation Committees one week before testimony, with a copy to your budget analyst in Budget & Management.**

Thanks for your cooperation

**FISCAL YEAR 2013  
DEPARTMENT PROGRAM PROFILE**

<b>DEPARTMENT:</b>									
	Name and brief narrative description of program (not to exceed 2 sentences for each)	GF \$\$	TF \$\$	Spec F (incl tobacco) \$\$	Fed F \$\$	All other funds \$\$	Total funds \$\$	Authorized positions	Amounts granted out
FY 2011 expenditures									
FY 2012 estimated expenditures									
FY 2013 budget request									
FY 2011 expenditures									
FY 2012 estimated expenditures									
FY 2013 budget request									
FY 2011 expenditures									
FY 2012 estimated expenditures									
FY 2013 budget request									
FY 2011 expenditures									
FY 2012 estimated expenditures									
FY 2013 budget request									
FY 2011 expenditures									
FY 2012 estimated expenditures									
FY 2013 budget request									
FY 2011 expenditures									
FY 2012 estimated expenditures									
FY 2013 budget request									
	Total Department								
	FY 2011 expenditures								
	FY 2012 estimated expenditures								
	FY 2013 budget request								

**ATTACHMENT B**

**FY 2013 Instructions for  
Interdepartmental Transfer/Federal Receipts Forms**

32 VSA Sec 307(b)(2) requires, as part of budget documentation, detail regarding Interdepartmental Transfers and Federal receipts. To assist in presenting this information to the Committees, two spreadsheets (one for Interdepartmental Transfers, the other for Federal Receipts) are included under separate tabs. Be sure that your totals for each appropriation agree with the amounts for Interdepartmental Transfers and Federal Receipts in your FY 2013 budget.

An EXAMPLE (in yellow) shown on the *Interdepartmental Transfers and Federal Receipts* forms, is only meant to guide your work; please delete it from your finished product.

**Please submit the *Interdepartmental Transfer/Federal Receipts Forms* as a hard-copy, delivered to the Appropriations Committees one week before testimony, with a copy to your budget analyst in Budget & Management.**

<b>FY2013 Federal Receipt Form - [Name of Agency here]</b>			
DEPARTMENT - [Name of Dept here]			
<b>Appropriation Name</b>	<b>\$ Amount</b>	<b>Purpose/Service Provided</b>	<b>Federal Grant Name</b>
Administration	300,000	Env. Data integrity & capacity	Environmental Info. Exchange
Administration	72,900	Env. Support for Lake Champlain basin	EPA Performance Partnership
Administration	51,000	Environmental regulatory enforcement	EPA Performance Partnership
CT River Watershed Adv. Bd.	15,500	Env. Support for CT River watershed	EPA Performance Partnership
<b>TOTAL Fed in FY13 Gov Rec Budget</b>	<b>439,400</b>		
DEPARTMENT - [Name of Dept here]			
<b>Appropriation Name</b>	<b>\$ Amount</b>	<b>Purpose/Service Provided</b>	<b>Federal Grant Name</b>
DEPARTMENT - [Name of Dept here]			
<b>Appropriation Name</b>	<b>\$ Amount</b>	<b>Purpose/Service Provided</b>	<b>Federal Grant Name</b>
DEPARTMENT - [Name of Dept here]			
<b>Appropriation Name</b>	<b>\$ Amount</b>	<b>Purpose/Service Provided</b>	<b>Federal Grant Name</b>

<b>FY2013 Interdepartmental Transfer Form - [Name of Agency here]</b>			
<b>DEPARTMENT - [Name of Dept here]</b>			
<b>Appropriation Name</b>	<b>\$ Amount</b>	<b>Purpose/Service Provided</b>	<b>Dept source of Funds</b>
Administration	777,142	Management services	FWD, FPR, DEC
Administration	741,044	Info. Technology services	FWD, FPR, DEC
Administration	165,000	Regional offices & policy support	Environmental Board
Administration	8,906	Reimb. For parking charges	AOT
Local Property Tax Assessment	261,500	Payment in lieu of taxes for FWD lands	FWD
<b>TOTAL IT in FY13 Gov Rec Budget</b>	<b>1,953,592</b>		
<b>DEPARTMENT - [Name of Dept here]</b>			
<b>Appropriation Name</b>	<b>\$ Amount</b>	<b>Purpose/Service Provided</b>	<b>Dept source of Funds</b>
<b>DEPARTMENT - [Name of Dept here]</b>			
<b>Appropriation Name</b>	<b>\$ Amount</b>	<b>Purpose/Service Provided</b>	<b>Dept source of Funds</b>
<b>DEPARTMENT - [Name of Dept here]</b>			
<b>Appropriation Name</b>	<b>\$ Amount</b>	<b>Purpose/Service Provided</b>	<b>Dept source of Funds</b>

## ATTACHMENT C

### FY 2013 Instructions for Budget Development Form

We have spent a considerable amount of time in the Appropriations Committees (over the years) and are convinced that the best budget presentations clearly outline the increases and decreases from the current (FY12) appropriated amount to the Governor's Recommend (FY13).

To provide a standardized format for showing these changes, please use this *Budget Development Form* spreadsheet to list each appropriation in your Department, with each significant element in that appropriation. We suggest that the "Standard adjustments" (changes to Insurance, VISION/HCM, Fee-for-Space, Retirement, etc.) which are common to most appropriations can be summed on one row. Other unique adjustments or components should be listed as additional rows for each appropriation.

An EXAMPLE (in yellow) shown on the *Budget Development Form*, is only meant to guide your work; please delete it from your finished product.

In addition to the forms, JFO staff requests that you include material, as part of your testimony that describes what the components mean programmatically: e.g., levels of service, grants to community organizations, waiting lists, etc.

**Please submit the *Budget Development Form* (with descriptions of components) as a hard-copy, delivered to the Appropriations Committees one week before testimony, with a copy to your budget analyst in Budget & Management.**



**Fiscal Year 2013 Budget Development Form - [Name of Dept here]**

	General \$\$	Transp \$\$	Special \$\$	Tobacco \$\$	Federal \$\$	Interdept'l Transfer \$\$	All other \$\$	Total \$\$
<b>Approp #1 [Name]: FY 2012 Approp</b>								<b>0</b>
[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>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>FY 2013 Governor Recommend</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Approp #2 [Name]: FY 2012 Approp</b>								<b>0</b>
[List increased/decreased costs to reach Gov Recom]								0
								0
								0
								0
								0
								0
								0
								0
								0
<b>Subtotal of increases/decreases</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>FY 2013 Governor Recommend</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Approp #3 [Name]: FY 2012 Approp</b>								<b>0</b>
[List increased/decreased costs to reach Gov Recom]								0
								0
								0
								0
								0
								0
								0
								0
								0
<b>Subtotal of increases/decreases</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>FY 2013 Governor Recommend</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Approp #4 [Name]: FY 2012 Approp</b>								<b>0</b>
[List increased/decreased costs to reach Gov Recom]								0
								0
								0
								0
								0
								0
								0
								0
<b>Subtotal of increases/decreases</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>FY 2013 Governor Recommend</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>[Dept Name] FY 2012 Appropriation</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL INCREASES/DECREASES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>[Dept Name] FY 2013 Governor Recommend</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>