



FY 2015 BUDGET INSTRUCTIONS

Department of Finance & Management
Budget & Management Division

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A. FY 2015 Budgets **(NEW)**

These budget instructions offer guidance in preparing responses to the budgetary challenges facing us in FY 2015 and beyond. **They ask for a response to FY 2015 funding targets set at level-funding from FY 2014 General Fund levels, with the expectation that departments will absorb the annualization of the FY 2014 Pay Act. In addition, your Budget submissions, to the degree possible, should be consistent with your Strategic Plan.**

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@state.vt.us) by October 11, 2013.** (See the “FY 2015 Budget Development Timetable” at end of this document for a complete list of due dates.) As well, budgets should be advanced as far as possible in the Vantage system at that time.

NOTE: While the name of the above mailbox is the same as in past years, the electronic routing of it has changed. So you will need to delete any previous default email shortcut in your Outlook, and re-type the address exactly as it appears above, or select it from the state-wide Outlook contacts list.

1. Funding Levels:

All FY 2015 programs, services and activities must be designed to be affordable within the specified funding levels. If you have any questions about your FY 2015 General Fund target amount, please consult your budget analyst.

Special fund and Tobacco Settlement Fund spending authority should also be level-funded (except where there are known changes in the underlying special fund revenue sources; in that case, consult with your budget analyst).

a. Budgeting of Anticipated Federal Funds **(NEW)**

As always, federal funding should be conservatively estimated, cognizant of current Federal actions and prospects. **In this upcoming year, however, please be particularly mindful of any potential reductions to your federal grants, especially related to the impact of sequestration under the federal Budget Control Act (BCA). 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 you ARE proposing to request General Funds to replace federal fund reductions under the BCA or otherwise, you must specifically identify that in your supplemental budget materials and review it with your analyst and the Finance Commissioner.

If your budget reflects reduced federal activity, it is expected that there will be a corresponding reduction in associated limited service positions and administrative expenses.

2. “Pressures” in FY 2015:

There may be many routine expenditure pressures that must be covered within your funding targets, such as the July 1, 2013 cost of living adjustment and step increases that

are expected to take place during FY 2014. Other 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 2015

Under Vermont's budgeting convention, for the FY 2015 budgets, the Vantage budget system reflects the annualized cost of the July 2013 cost of living adjustment and step increases that are expected to take place during FY 2014. As usual, the salary changes that are expected to take place DURING FY 2015 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 2015 benefit calculations. We have not yet determined new retirement or benefit rates. 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.

3. Response to funding levels (NEW):

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 11, 2013. Please contact Linda Morse at 828-2376 to schedule meetings with Commissioner Jim Reardon at your earliest convenience. Responses must be approved by your Commissioner or the exempt head of your Agency, Department or Office.

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b. Restructuring and Reductions:

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.

Please itemize the restructuring, elimination and reductions in programs, services, staffing, activities, etc. necessary to meet the FY 2015 targets. 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 assigned FY 2015 funding levels assigned.

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 2014, so that the programmatic changes will be in effect for the entire FY 2015. Please use the FY 2014 Budget Adjustment Bill for this purpose.

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.

c. Vantage Budget System:

The FY 2015 budget cycle will mark Year Two of the Vantage budget system. Vantage system instructions will be distributed at the system training sessions, and will be posted on the Finance & Management website at:

http://finance.vermont.gov/state_systems/vantage

Vantage system training will be held during the week of September 22, 2013. Training is mandatory for new Vantage users.

Departments should advance their budget requests in Vantage as far as possible before their meeting with the Finance Commissioner; however, completed Vantage entry is not required for the meeting.

d. Performance Measures (NEW):

Each year, departments are expected to present to the appropriations committees summary information related to their strategic overview, program profile, and performance information, as required under 32 VSA §307(c). The Department of Finance and Management has annually provided a template (Attachment A) format for such presentation, for your convenience. Departments, however, have had flexibility to develop their own presentation of program and performance information.

NEW: For the FY 2015 budget cycle, **in addition to departments' individual presentations described above**, certain departments – and specific appropriations -- have been selected to participate in a pilot program to incorporate performance measures into the Vantage system. Departments that are participating in the pilot program have already been contacted, and will receive specific Vantage training and instructions materials.

e. Additional Detail in EXCEL or WORD:

In addition to the Vantage budget materials, please provide additional detail and backup to your submission in an EXCEL or WORD document addressing the following issues:

- Upward and downward pressures relative to your FY 2014 base appropriation;
- Reductions needed to meet funding targets; and,

- 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 increases due to payroll, 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.		

Your Vantage entries should be complete, consistent, and reconciled to the explanatory materials above, at the time of the meeting with the Finance Commissioner.

4. Final Budget Submission:

Final budget targets will be issued in mid-December. Upon receipt of your final target, please finalize your Vantage entries as soon as possible, and notify your budget analyst when they are complete. Your Vantage entries must match your final target exactly.

Additional materials must be submitted electronically to the Governor, through the Secretary of Administration using the mail folder (adm-budget@state.vt.us).

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5. Current Services Budget

Section E.100.2(b) of Act 162 of the 2012 Session (see below) contains legislative language that places emphasis on developing a "current services" budget; i.e., "an estimate of what the current level of services is projected to cost in the next fiscal year." As we do every year, in developing the Governor's recommendation, we will identify our current service needs separately from new initiatives. Given the recent language, however, we ask that you pay particular attention to the budget instructions (in subsection (3)(e)) -- identifying current service needs and new initiatives -- as you develop your summary

materials for your meetings with Commissioner Reardon. In addition, the Vantage budget system specifically requires departments to differentiate between their current services budget and new initiatives.

Sec. E.100.2(b): Current Services:

The administration shall develop and publish annually for public review as part of the budget submission process a current services budget, providing the public with an estimate of what the current level of services is projected to cost in the next fiscal year. The initial current services budget shall be submitted with the administration's fiscal year 2014 budget proposal.

6. Information technology projects or activity

The Legislature requires that all information technology (IT) activities with a lifecycle cost in excess of \$100,000 be identified through DII as part of the budget submission. IT activities are defined in 3 V.S.A. §2222(a)(10). It is critical that you clearly identify each and every IT activity that is valued in excess of \$100,000. Budget requests for IT funding that were not included in DII's unified presentation of IT costs risk not being approved. The detail required by DII includes:

1. Five year projected costs for the IT activity broken down by implementation vs. operating costs, as well as funding source (i.e., General Fund, other State, or Federal). Implementation costs are the one-time project costs (that could span across multiple fiscal years) to get that IT activity up and running (e.g. implementation/installation costs; hardware, software or licenses purchased as part of the installation; project management or other contracted resources; and the costs of the internal labor to support the project). Operating costs are the on-going costs of performing that IT activity (e.g., annual maintenance fees; software and hardware costs; licensing fees; hosted cloud provider fees; and labor costs).
2. An explanation for any IT activity costs that are expected to increase in FY 2015.
3. The "Before and After" (actual or estimated) operating costs for every IT project implemented in FY 2013 or FY 2014 or scheduled to be implemented in FY 2014 or FY 2015. The purpose of this information is to gauge the impact our IT projects are having on our on-going operating costs.
4. Please make sure to indicate whether these activities are included in your budget request.

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.

Please note, in constructing your budget detail, it is not appropriate to budget IT contracting in 507600 - Other Contracts and 3rd Party Services. Use a specific IT-related account.

7. New positions:

Only those requests for new positions for which the requesting department has existing or available base funds to support the position will be considered.

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.
- (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.
- (4) Changes in program funding levels and associated policy changes in the requested budget.

Vantage is configured to meet all four 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. As implemented last year, documentation on Interdepartmental Transfers Receipts and Federal Receipts are now generated by departments from the Vantage system.

A blank template “Budget Development Form” to illustrate changes from your FY 2014 appropriation to your FY 2015 request is attached as Attachment B.

9. 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 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 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)).

10. Self-Assessment of Internal Controls Scorecard (NEW):

Departments that had items of non-compliance with administrative policies & procedures as identified on the Self-Assessment of Internal Control Scorecard (metric #3) issued on July 24, 2013 should be prepared to explain their remediation efforts during their budget meetings with the Finance Commissioner.

B. FY 2014 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 2014 Budget Adjustment bill, we will utilize the July 23, 2013 revenue forecast approved by the Emergency Board. Further adjustments to the FY 2014 Budget Adjustment proposal may be necessary based upon any revisions to the consensus revenue forecast by the Emergency Board at its January 2014 meeting.

The first recourse in solving current-year 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. **Because the Budget Adjustment hearings are scheduled for the first week of December this year, it is critical that you identify BAA issues as early as possible.**

Any requests for additional General Fund spending will be subject to a very high standard of necessity. Prior to consideration of a request, the requesting department's budget will be reviewed by Budget & Management to ascertain why the BAA need developed, and whether other factors exist with the department's current-year spending pattern that could mitigate the need for the request. Please consider for possible use against your needs any amounts you may have carried forward from FY 2013 to FY 2014.

As noted above, we may be using the Budget Adjustment for funding and programmatic changes that can be implemented prior to FY 2015. Please bring to our attention any opportunities to trim funding, reduce or restructure and eliminate program activities in FY 2014, to ease the transition to reductions required by the funding constraints of FY 2015 and future fiscal years.

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. Your request should cite all specific sections of the FY 2014 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) by October 11, 2013. Responses must be approved by the Commissioner or the exempt head of your Agency, Department or Office. **Your BAA request must be entered into Vantage at that time, per the Vantage instructions.**

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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 2014 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.

As noted above, new grant receipts (e.g., federal 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 on General Government, Labor, Education, Commerce & Community Development, and Transportation. 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 to request the format.) **Please submit your proposals to Otto Trautz in the electronic format by October 25, 2013.**

D. Miscellaneous Tax Bill

Your budget submissions should clearly identify legislative proposals that have tax implications. The submission should include a description of the proposal, a revenue estimate if known, whether your agency or department intends to advance the proposal as part of the Miscellaneous Tax Bill or a separate piece of legislation, and the appropriate contact person at your department. This information will be used to ensure that proper revenue estimates are provided by the Tax Department to the Department of Finance & Management, and ensure the Tax Department is aware of and understands all tax proposals prior to their submission to the Legislature. **Please submit these proposals electronically to the Governor, through the Secretary of Administration using the mail folder (adm-budget@state.vt.us).**

E. Appropriations Bill Narrative

Please closely review the verbiage associated with your appropriations or programs in Act 50 of 2013 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 2014 Budget Adjustment and/or the FY 2015 Appropriations Bill. The best way to communicate these changes is to return a copy of those portions of Act 50, marked up for any deletions, additions, or changes. [Note that Sec. A.102 (c) of Act 50 states that unless otherwise specified, language in Act 50 is good only for FY 2014.] 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 11, 2013 for Budget Adjustment language changes and by **December 13, 2013** for FY 2015 Big Bill language.**

[Budget Development Timetable follows on next page.]

F. FY 2015 Budget Development Timetable

The following set of dates may help you plan your tasks in developing the FY 2015 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
Calendar Year 2013	Now	Vantage Budget System opens for field departments' development of current services budget, as training is completed
	Sept. 23	FY 2015 Budget Instructions Issued.
	Oct. 11	Summary responses to targets due submitted electronically to the Governor, through the Secretary of Administration using the mail folder (adm-budget@state.vt.us).
	Oct.11	Summary proposals for FY 2014 Budget Adjustment requests submitted electronically to the Governor, through the Secretary of Administration using the mail folder (adm-budget@state.vt.us), including any language changes necessary for the Budget Adjustment.
	Oct. 25	Executive Fee Bill requests due in electronic format with accompanying statutory changes and justifications.
	1st week December	Governor's Budget Adjustment Recommendations – House Appropriations Committee budget hearings.
	Mid-December	Final targets issued by Budget & Management. Vantage entries to be finalized promptly thereafter.
	Dec. 13	Narrative sections of Appropriations Bill due at Budget & Management.
CY 2014	Jan. 7, 2014	Legislature convenes, per 2013 R.228.
	TBD – approx mid-Jan.	Exec Budget Book goes to BGS Print Shop.
	TBD - no later than Jan. 21	Governor's budget address (by 3rd Tuesday of the session - 32 VSA §306(a))
	TBD	Exec Budget Book distributed at budget address. Big Budget Book posted to Finance & Management's website.
	Jan. 15 (on or about)	Emergency Board revenue estimate (32 VSA §305a)
	1 week prior to testimony	All budget materials, including Vantage and supplemental materials, to Appropriation Committees, with copy to Budget & Management

ATTACHMENT A

**FY 2015 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 deliver it to the Appropriation Committees according to their instructions (normally one week before testimony) with a copy to your Budget Analyst in Budget & Management. Further instructions from the Appropriations Committees will be provided prior to the Legislative Session.

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

- Department mission statement: include purpose and goals, and population served.
- 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 FY2015 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, Special Funds, 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:

For your identified programs listed on the Program Profile Form, please provide information to the Appropriations Committees relevant to the following:

- Program results or outcomes statement
- Key indicators (to measure results and outcomes)
- Baseline performance
- Strategies (to accomplish results)
- Multi-year action plan (to improve performance)
- Baseline and performance measures summary table or graph
- Budget request for FY 2015

As we request each year, 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. As in past years, departments may present this performance information in the format that works best for them (except see note below re Vantage pilot program.)

The Budget Book generated by the Vantage system 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.

Note: The above requirements apply to all departments, programs, and appropriations -- except those selected to participate in the Vantage Performance Measure Module Pilot Program. Participants in the pilot program have been notified, and will receive separate instructions and training.

Thanks for your cooperation

**FY 2015
DEPARTMENT PROGRAM PROFILE**

DEPARTMENT:									
	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 2013 expenditures									
FY 2014 estimated expenditures									
FY 2015 budget request									
FY 2013 expenditures									
FY 2014 estimated expenditures									
FY 2015 budget request									
FY 2013 expenditures									
FY 2014 estimated expenditures									
FY 2015 budget request									
FY 2013 expenditures									
FY 2014 estimated expenditures									
FY 2015 budget request									
FY 2013 expenditures									
FY 2014 estimated expenditures									
FY 2015 budget request									
FY 2013 expenditures									
FY 2014 estimated expenditures									
FY 2015 budget request									
	Total Department								
	FY 2013 expenditures								
	FY 2014 estimated expenditures								
	FY 2015 budget request								

ATTACHMENT B

FY 2015 Instructions for Budget Development Form

The Appropriations Committees will expect budget presentations clearly outline the increases and decreases from the current (FY 2014) appropriated amount to the Governor's Recommend (FY 2015).

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) according to the instructions from the Appropriations Committees (normally one week before testimony), with a copy to your Budget Analyst in Budget & Management. Further instructions from the Appropriations Committees will be distributed prior to the Legislative Session.

Fiscal Year 2015 Budget Development Form - [Name of Dept here]

	General \$\$	Transp \$\$	Special \$\$	Tobacco \$\$	Federal \$\$	Interdept'l Transfer \$\$	All other \$\$	Total \$\$
Approp #1 [Name]: FY 2014 Approp								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
Subtotal of increases/decreases	0	0	0	0	0	0	0	0
FY 2015 Governor Recommend	0	0	0	0	0	0	0	0
Approp #2 [Name]: FY 2014 Approp								0
[List increased/decreased costs to reach Gov Recom]								0
								0
								0
								0
								0
								0
								0
								0
								0
Subtotal of increases/decreases	0	0	0	0	0	0	0	0
FY 2015 Governor Recommend	0	0	0	0	0	0	0	0
Approp #3 [Name]: FY 2014 Approp								0
[List increased/decreased costs to reach Gov Recom]								0
								0
								0
								0
								0
								0
								0
								0
								0
Subtotal of increases/decreases	0	0	0	0	0	0	0	0
FY 2015 Governor Recommend	0	0	0	0	0	0	0	0
Approp #4 [Name]: FY 2014 Approp								0
[List increased/decreased costs to reach Gov Recom]								0
								0
								0
								0
								0
								0
								0
								0
								0
Subtotal of increases/decreases	0	0	0	0	0	0	0	0
FY 2015 Governor Recommend	0	0	0	0	0	0	0	0
[Dept Name] FY 2014 Appropriation	0	0	0	0	0	0	0	0
TOTAL INCREASES/DECREASES	0	0	0	0	0	0	0	0
[Dept Name] FY 2015 Governor Recommend	0	0	0	0	0	0	0	0