

# OPERATING AND CAPITAL BUDGET REQUEST INSTRUCTIONS

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## SUBMITTAL TIMETABLE

Due Date	Submittal
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September 1	Current Services Budget including Measures - Original plus one copy to OPM
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September 1	Narratives - Files to Budget Division
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Each agency must comply with these deadlines to ensure development of the whole budget. The agency head must sign the Agency Program Summary (BR-1PB). Agencies must supply the Office of Fiscal Analysis with a hard copy of their budget request.

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## HIGHLIGHTS

### **GENERAL POLICY STATEMENT**

***Policy guidelines will be issued under separate cover which may impact the generalized instructions included in this booklet. Policy guidelines will take precedence over any instructions contained herein.***

### ***Variations from Instructions***

Discuss any plans to deviate from these instructions with your budget analyst prior to taking such action to ensure that information is provided in a form acceptable to OPM.

### ***Applications Development and Support Unit (ADS Unit)***

Please call the Applications Development and Support unit of OPM's Budget Division if you have any questions concerning the use of the Automated Budget System. Contact your budget analyst with questions concerning policy or functional budget preparation.

### **PROGRAM NARRATIVES**

Agencies may access narratives from the most recent biennial request at:

<http://www.ct.gov/opm/cwp/view.asp?a=2961&Q=419006&PM=1>

Download and revise these files based on budget policy and current services agency initiatives. Submit narratives via e-mail attachment to your budget analyst.

## **GAAP**

The development of the biennial budget on a GAAP (Generally Accepted Accounting Principles) basis will be managed centrally. Do not reflect the costs of GAAP in your budget.

## ***Personal Services (PS) Roster***

Agencies developed and submitted a PS Roster with the B-1. PS Roster data should be updated for newly filled or vacant positions and any reclassifications that occurred during the period between the B-1 submittal and the end of the fiscal year, 6/30/2008. **Do not** adjust the PS Roster for FY2009, FY2010, or FY2011 collective bargaining settlements - the Budget software calculates agency Personal Services requirements including general wage increases (GWIs), and annual increments (AIs).

## ***2008 Actual Expenditures and 2009 Estimated Expenditures***

FY2008 Actual expenditures were downloaded from CORE on Monday, July 21<sup>st</sup>. FY2008 Actuals were used to distribute FY2009 Appropriations to line-items within each budget Program – this is your initial FY2009 Estimated level. Certain FY2008 Actual line-items (accounts) were coded to SIDs where they are not appropriated (shown on page 26). Expenditures for these line items were moved to the traditional appropriation before the initial FY2009 Estimated was calculated.

Estimated expenditures must equal the FY2009 appropriation. **Do not** adjust estimated expenditures to reflect the Rescissions, the General Personal Services Reduction, or the Other Expenses Reduction programmed on the B-1. Do not include FAC's unless they have already occurred.

## ***Explain Increases Above Inflation***

Explanations are required when an agency requests an amount that exceeds inflation (see page 27 for inflation guidelines).

## ***Agency Five Year Projections***

Agencies are to provide additional information for major expenditure or savings items (e.g., Medicaid or Education Cost Sharing) that are part of their current services budget request as well items that have a major impact on the outyears of the biennium (2011-12, 2012-13, 2013-14), including:

- Nondiscretionary increases mandated by statute, court order or consent decree provisions
- Operating Costs of new buildings scheduled to open in FY 2010 through FY2011
- New Programs authorized by the General Assembly to begin in FY 2010 through 2011

Contact your budget analyst if you have any questions on what to include.

### ***Options***

Instructions for the Options submittal are not included in this document – you will be notified of option policies and timetable under separate cover. Agencies should develop ideas for options and hold discussions with their budget analyst in advance of the software release.

## **OPERATING BUDGET**

### ***GENERAL INFORMATION & GUIDELINES***

New positions to handle increases in workload are not to be included as part of current services. Any new positions requested as part of current services will require supporting information in the Agency Five Year Projection module. New positions requested should be financed from the expected hiring date less a two-week holdback. Enter the first day of a pay period for Roster Change Dates to signify the inception of position funding. **Note: All position requests must adhere strictly to the Governor's policy guidelines.**

Agencies are allowed to request, as part of the current services, funding for new or expanded services that have previously been approved by the legislature or for mandatory expenditures due to consent decree or court order. All such expenditures and any positions requested above the 2008-2009 authorized level will require supporting information to be supplied in the Agency Five Year Projections module.

New positions and/or expenditures requested for reasons other than noted above must be requested as part of the Options process and **must adhere to the Governor's policy guidelines.**

Explanations must be provided to justify major increases or decreases in requested items. These changes will not be considered unless supporting documentation is provided.

Expenditures should be estimated and requested on a gross basis. Actual FY2008 expenditures shown on the Comptroller's CORE-CT General Ledger- Expenditure Report by Object are net of reimbursements. FY2009 Estimated and FY2011/2012 Requested years' reimbursements are entered separately.

## USING BUDGET SOFTWARE

Suggested sequence for completing budget work –

- Reimbursements
- Other Expenses
- Personal Services
- Fixed Charges/Other Current Expenses
- Revenue/Additional Funds Available
- Equipment
- Reports
- Narratives/Measures

### ***Saving Data***

You must save data to retain changes. **The word SAVE appears in black on the menu line after you have edited data, indicating that you need to save to retain the changes.** You do not need to do a save if the word SAVE appears in gray or is not shown.

### ***Check Selection***

Carefully enter selection criteria (Fund, SID, Program, etc.), particularly the Program selection. The criteria selected will determine what data you are changing in the database. Review the selection criteria if you cannot find data that you expect to see in the database.

### ***Adding New SIDs***

Agencies may need to add a SID that was not included as part of the B-1 submission. Use the System Utilities module to create a new SID. See the System Utilities - Reference section of these instructions for further details.

### ***Screen Displays***

Most screens can be re-sized from window to full-screen to minimized. Use the icons in the upper right-hand corner of the screen or use the mouse to stretch screen boundaries. Re-size your screen if items become hidden or obscured during processing.

### ***Personal Services***

Run the PS Check if you add or modify roster data. PS Check highlights inconsistencies that can prevent roster data from properly calculating the request for each program.

## SYSTEM UTILITIES

### **REFERENCE**

Create a new SID through this module - enter the appropriate Comptroller's code and title. Budget Software does not allow you to create a code that already exists. You must enter the correct Federal Catalog of Domestic Assistance number when creating a new federal SID; use the list provided.

### **AUDIT**

Audit checks for missing or inconsistent data, including the following:

Missing turnover amounts	FY2009 Position count not equal to B1 Authorized
OE not inflated	Fuel and Utilities requests not completed
Outside Professional Services not fully documented	2008 Actuals in Additional Funds but no FY2009, 2010, or 2011 amounts for the same SID; no Additional Fund positions
Missing Revenue or Reimbursements	Missing financial, statutory reference, description, explanation, statistics for Fixed Charges/OCEs
Equipment requested amounts omitted	

### **SUBMIT TO OPM**

Use this to electronically submit your budget request after the agency head has signed the request (BR-1PB report).

## REIMBURSEMENTS

Reimbursements are non-revenue receipts that effect estimated expenditures and, therefore, inflation/requested levels for both years of the biennium. Enter those Reimbursements that effect current-year appropriations (the former standard revenue account 99101) before calculating inflation to properly reflect gross funding requirements. Reimbursement Data is available via the CORE-CT EPM, querying against the CT\_JRNL\_TRN\_TBL table using the fields and criteria shown in the screens below:

The left screenshot shows the 'Fields' tab of the CORE-CT EPM interface. It displays a list of fields with columns for 'Field', 'Format', 'Out', 'SLAT', 'Ass', 'Headline Text', 'Add Criteria', 'Edit', and 'Delete'. The fields listed are: 1 ALEDOER - Ledger, 2 AACCOUNTING\_PERIOD - Accounting Period, 3 ASOURCE - Source, 4 ATRANSACTION\_DATE - Transaction Date, 5 AACCOUNT - Account, 6 ADEPTID - Department, 7 AFUND\_CODE - Fund Code, 8 AACT\_SID - SID, and 9 AMONETARY\_AMOUNT - Monetary Amount.

The right screenshot shows the 'Criteria' tab of the CORE-CT EPM interface. It displays a list of criteria with columns for 'Logical', 'Expression1', 'Condition Type', 'Expression2', 'Edit', and 'Delete'. The criteria listed are: AMONETARY\_AMOUNT - Monetary Amount, ALEDOER - Ledger, AACCOUNT - Account, and ATRANSACTION\_DATE - Transaction Date.

Select fund, SID, and program from the lists provided. Select from the fuel or utility codes, or "All Other OE" as appropriate for 10020 reimbursements. Indicate whether the reimbursement is in cash or by service transfer, and specify the source of the reimbursement, including those that come from another state agency in the Description. Items of less than \$1,000 may be grouped and listed as miscellaneous as long as the items are within the same fund, SID and program.

Reimbursements								
Return Edit Print Save								
AES48000 - Agricultural Experiment Station								
	Fund	SID	Pgm	DESCRIPTION	2008 Actual	2009 Estimated	2010 Projected	2011 Projected
1	11000	10010	14000	reimbursement of payments	1	2	3	4
2	11000	10020	65002	reimbursement of payments	5	6	7	8
3								
4				Total Reimbursements	6	8	10	12

Enter Actual, Estimated and Projected reimbursements. Reimbursements in appropriated funds are deducted in "BR" reports; be sure to account for the effect of these reimbursements as follows:

- Personal Services - increase FY2009, FY2010, and FY2011 line items effected to gross level
- Other Expenses - increase FY2009, FY2010, and FY2011 line items effected; inflate based on this gross level
- Grants/OCEs - increase FY2009, FY2010, and FY2011 programs effected to gross level

## PERSONAL SERVICES

The PS Roster is the basis for preparing the Permanent full-time portion of the PS budget. The PS Roster database should be updated for newly filled or vacant positions and any reclassifications that occurred during the period between your B1/PS Roster submittal and the end of the fiscal year, 6/30/2008. Filled and vacant position counts should total the Authorized level as of June 30, 2006. Do not adjust the PS Roster for FY2009, FY2010, or FY2011 collective bargaining settlements. The BR2A salary rollout automatically calculates for general wage increases (GWIs), and annual increments (AIs) per Schedule A (see policy letter). Add requested new positions that meet current services policy guidelines to the roster; be sure to record the Change Date to signify the position start date.

Estimated expenditures should equal the 2008-2009 appropriation. **Do not** adjust estimated expenditures to reflect the Rescissions or the Personal Services Reduction programmed on the B-1. Request Personal Service items on a gross basis; enter reimbursements in the Reimbursements module.

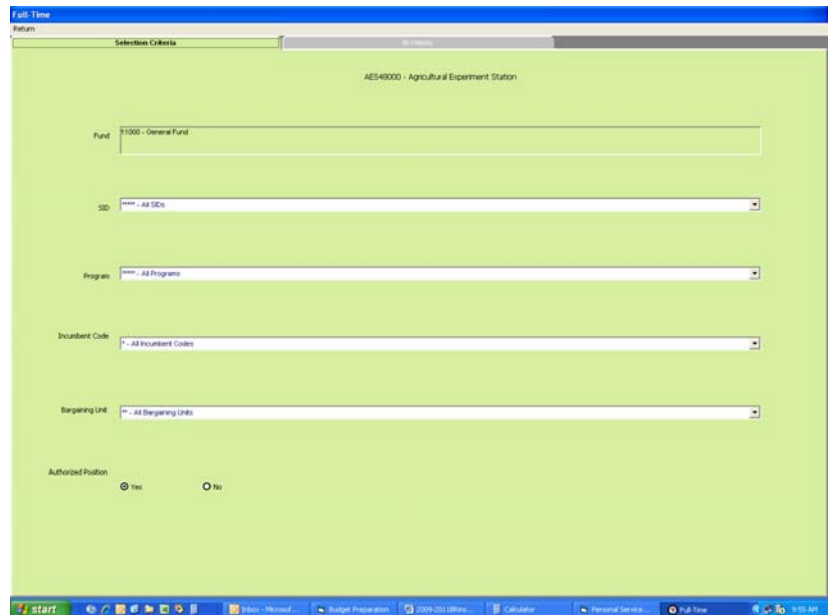
### ***FULL TIME***

Totals for the BR2A, Page 1 are derived from the Roster. Positions and dollars are calculated for filled and vacant positions as of June 30, 2008, with new FY2009 positions identified by Incumbent Code and Change Date. The total of filled and vacant as of June 30, 2008 plus new positions scheduled for FY2009 should equal the number of authorized positions for FY2009 as indicated on your B-1.

### ***SELECTION***

Select the combination of Fund, SID, Program, Incumbent Code, Bargaining Unit, and Authorized Position for which you wish to produce the BR2A Page 1

calculations. All Fund/SID combinations are available; however, **only the appropriated fund/10010 calculation for a specific program is saved to the database. Run this calculation for each budget program where positions exist – the program code is preceded by an asterisk (ie: \* 14000 – Management and Support Services).**





## Bi-Weekly/Semi-Monthly

Click either tab to rollout your selection. All collective bargaining amounts are calculated, including annualizations of partial year costs. Filled and vacant positions are funded for the entire biennium; new or cancelled positions begin or end funding based on the Change Date in the Roster. Positions that begin or end in FY2010 are annualized in FY2011. **Saving on this screen posts position and financial amounts to the database.**

## Supporting Schedule

The Supporting Schedule details general wage increases, annual increments, and “exceptions” (ie: annual increments for non-stepped plans) by individual position within bargaining unit.

## **PS BY PGM (BR2)**

Data entered on this screen shows in the FY2008 Actuals and FY2009 Estimated columns in the “Personnel Summary” and “Personal Services/Permanent Full time Positions” sections of the BR1, BR1PB, BR2, and BR2PB reports. FY2008 Actuals initially shown on this screen were extracted from CORE on July 21<sup>st</sup>. The FY2009 Estimated figures are based on the Program breakdown of the Actuals and, when added to the FY2009 Other PS total, should balance to the FY2009 Appropriated (the amount in the Balance cell, which includes all Programs, should be zero).

The software does not roll out permanent part-time positions; use the appropriate compensation plans to build in wage related increases for all Other Positions, Other Personal Service Items, and Overtime and input for each budget program.

Personal Services by Program

Return

Supporting Text

Print

AES48000 - Agricultural Experiment Station

10010 - Personal Services

CHECK TOTAL FOR PERSONAL SERVICES - ALL PROGRAMS

Approp. + Reimbursement

Estimated Exp.

Balance

FY09 Appropriation + Reimbursements Vs Estimated Expenditure

6,300,653

6,300,651

2

Fund

11000 - General Fund

Program

14000 - Management and Support Services

	POSITIONS						REQUESTED		REQUESTED	
	As of 6/30/2008		2008-09	6/30/2009	2009-2010		2010-2011			
	Filled	Vacant	Change	Total	Change	Total	Change	Total		
PERMANENT FT POSITIONS	14	0	0	14	0	14	0	14	0	14
	Actual 2007-08		Estimated 2008-09		Requested 2009-10		Requested 2010-11			
PERMANENT FT CURRENT SERVICES COST	762,316		758,019		950,347		997,452			
OTHER POSITIONS	No. Positions	FTE Positions	FY 2008 Amount	FTE Positions	FY 2009 Amount	FTE Positions	FY 2010 Amount	FTE Positions	FY 2011 Amount	
Permanent Part-Time	0	0.00	0	0.00	0	0.00	0	0.00	0	0
Permanent Intermittent	0	0.00	0	0.00	0	0.00	20,000	0.00	21,000	0
Summer Workers	0	0.00	0	0.00	0	0.00	0	0.00	0	0
Other Temporary	0	0.00	0	0.00	0	0.00	0	0.00	0	0
Durational Employees	0	0.00	0	0.00	0	0.00	0	0.00	0	0
TOTAL - Other Positions	0	0.00	0	0.00	0	0.00	20,000	0.00	21,000	0
OTHER PERSONAL SERVICES	Employees	FY 2008	Estimated	FY 2009	Requested	FY 2010	Requested	FY 2011		
Recruitment And Retention	0	0	0	0	0	0	0	0	0	0
Night/On Call	0	0	0	0	0	0	0	0	0	0
Manager Bonus Program	0	0	3	1,000	3	1,000	3	1,000	3	1,000
Lump Sum At Max	0	0	4	5,504	4	7,430	5	3,831	5	3,831
Merit Pool	0	0	0	0	0	0	0	0	0	0
Personal Services - Misc	0	0	0	0	0	0	0	0	0	0
Salaries & Wages-Contractual	0	0	0	0	0	0	0	0	0	0
Longevity Payments	0	16,989	0	17,138	0	17,852	0	18,084	0	18,084
Differential Payments	0	2,932	0	2,958	0	3,000	0	3,000	0	3,000
Accumulated Leave	0	67,032	0	61,117	0	30,000	0	30,000	0	30,000
Graduate Assistants	0	0	0	0	0	0	0	0	0	0
Meal Allowance	0	0	0	0	0	0	0	0	0	0
Employee Allowances and Reportable Payments	0	0	0	0	0	0	0	0	0	0
Fees Paid To Employees	0	0	0	0	0	0	0	0	0	0
Disproportionate Share PS	0	0	0	0	0	0	0	0	0	0
Payments to Patients/ Inmates/Clients	0	0	0	0	0	0	0	0	0	0
TOTAL - Other Personal Services Items	0	86,953	7	87,717	7	59,282	8	55,915		

Permanent Full-time Positions carry forward when you save the BR2A. Enter the 2008 Position Count, FTE's and dollars for FY2008, FY2009, FY2010, and FY2011 as appropriate for Other Positions. Use Add/View Comments to provide an explanation of how functions/services are currently being provided (e.g., use of overtime or durational employees) if funding is requested

for positions on unpaid status due to workers' compensation or other reason. The budget request should be adjusted for these items where appropriate.

For Other Personal Services Items, enter the number of positions (employees covered) that relate to Actual and Estimated dollars and both positions and dollars for each Requested year. See Schedule A for wage related increases to include in Requested amounts. Note that items may be contract specific and have particular circumstances where they do or do not apply. Refer to Schedule B for a summary of new or increased collective bargaining cost items that may impact Other Personal Services Items. Consult the specific collective bargaining contract on OPM's web site <http://www.ct.gov/opm/cwp/view.asp?a=2992&q=383228> or your budget analyst if you have any questions.

Agency Requests should include the following:

- Lump Sums at Max – roster data is used to calculate the appropriate Lump Sums at Maximum for employees at the top step, or managers at position rate.
- Longevity - Include longevity amounts paid or to be paid to all eligible employees whether or not covered by settled agreements.

For Overtime, show the actual, estimated, and requested number of hours and cost of overtime, breaking out by hours and dollars paid at straight time and at time and one-half. Use Supporting Text to provide an explanation if you are requesting something atypical in Overtime.

## **TURNOVER**

Enter projected amounts for turnover for each year of the biennium. Turnover amounts are **entered as negative numbers** for the entire agency's Personal Services request and are not program specific.

*Add Turnover Text* - Provide documentation that shows the detailed calculation for each fiscal year. The following factors should be considered and included in your explanation of your calculation:

- Hiring rate differential caused by new hires receiving less than departing employees.
- Savings accrued from the date the position was vacated to the date it was filled
- Savings in other PS line items and other factors which individual departments feel are pertinent to their operation.

Do not include new jobs requested for 2009-2010 and 2010-2011 in calculations for projected turnover.

Print the Full-Time and Other PS reports for each program to include with your hard copy budget submittal.

## OTHER EXPENSES

Submit FY2009 Estimated, FY2010 and FY2011 Requested Other Expense items on a gross basis. Actual 2008 expenditures are net of reimbursements as shown on the Comptroller's CORE-CT expenditure detail report and reflect corrected, final FY2008 amounts.

Reimbursements for the estimated and requested years are to be entered separately with a further breakout between reimbursements for fuel, utilities, and other OE.

Estimated expenditures must equal the 2008-2009 appropriation. **Do not** adjust estimated expenditures to reflect the Rescissions or the Other Expenses Reduction programmed on the B-1. **Do not** program FAC's unless they have already occurred.

### INFLATION

FY2008 Actuals were extracted from CORE-CT as of July 21<sup>st</sup>; FY2009 Estimated equals the B1 appropriation distributed to program and line-item based on Actuals. Budget software applies 2010 and 2011 inflation factors per OPM's guidelines when you click the Inflate All button, or for individual objects by clicking on the ↑ symbol next to each row. The Balance amount in the upper right-hand corner of the first row indicates the difference between FY2009 appropriated on the B1 and the sum of 2009 Estimated objects for all programs. Included in the Balance is the effect of reimbursements you've entered; select the appropriate object and add the reimbursement until the Balance equals zero.

To redo the inflation calculations for every object, click on the "Inflate All" button (replaces any previous changes that you have made to your request). To redo a single object, click on the ↑ symbol that appears next to the minor object coding on each line. Adjust items manually for increases/decreases other than inflation. Explain these adjustments in the Supporting Text screen that appears when saving.

Other Expenses										
Return Print Supporting Text										
AES48000 - Agricultural Experiment Station										
11000 - General Fund 10020 - Other Expenses										
Inflation Fuel And Utilities										
Inflate All	Account Code/Title	2008 Actual	2009 Estimated	2010 Request	2011 Request	Inflation Year1	Inflation Year2	2009 Appropriation	Balance	
	Program Totals:	473,192	544,080	599,037	606,688			713,501	-166,723	
↑	50790 Out-of-State Travel	24	61	62	63	1	1			
↑	50900 Mileage Reimbursement	45	193	197	191	4	4			
↑	51115 Other Payments-Legal Services	484	548	560	572	12	12			
↑	51220 Hazardous/Waste Disposal Svcs	1,298	1,469	1,500	1,531	31	31			
↑	51510 Advertising	8,733	9,884	10,092	10,304	208	212			
↑	51640 Freight & Cartage	2,110	2,388	2,438	2,489	50	51			
↑	51675 Subscriptions	560	623	636	649	13	13			
↑	51761 Delivery Services	5,001	5,660	5,779	5,900	119	121			
↑	51762 Express Postage	36	41	42	43	1	1			
↑	51764 Regular Postage	8,464	9,580	9,781	9,986	201	205			
↑	51780 Membership Dues	1,350	1,528	1,560	1,593	32	33			
↑	51830 Post Office Box Rental	922	1,044	1,066	1,088	22	22			
↑	51873 Photocopying	343	389	396	404	8	8			
↑	51874 Printing & Binding	7,802	8,830	34,015	34,015	185	189			
↑	52531 Off Equip Mnt/Rep-Contractual	5,533	6,262	6,394	6,528	132	134			
↑	52532 Off Equip Mnt/Rep-Non-Contract	317	359	367	375	8	8			
↑	52541 Other Equip Mnt/Rep-Contract	8,688	9,833	10,039	10,250	206	211			
↑	52542 Other Equip Mnt/Rep-Non-Contract	17,890	20,248	20,673	21,107	425	434			
↑	53011 Motor Vehicle Rental	25,346	28,687	29,289	29,904	602	615			
↑	53012 Motor Vehicle Repairs	353	400	408	417	8	9			
↑	53013 Motor Vehicle Maintenance	1,015	1,149	1,173	1,198	24	25			
↑	53015 Motor Veh Parts-Repair & Maint	4,289	4,854	4,956	5,060	102	104			
↑	53331 Electricity	201,511	233,615	235,919	237,335	2,104	1,416			
↑	53340 Oil #2	23,987	29,785	31,155	31,436	1,370	281			
↑	53341 Oil #4	20,000	20,000	20,920	21,108	920	188			
↑	53361 Premises Alarm Systems	4,085	4,623	4,720	4,819	97	99			
↑	53362 Premises Security Services	96	109	111	113	2	2			
↑	53364 Premises Fire Protection	189	214	218	223	4	5			
↑	53380 Premises Cleaning Services	9,777	11,066	11,298	11,535	232	237			
↑	53390 Premises Cleaning Supplies	362	410	419	428	9	9			
↑	53401 Premises Repair/Maint Services	2,961	3,351	3,421	3,493	70	72			
↑	53402 Premises Repair/Maint Supplies	8,625	9,880	10,198	10,412	210	214			
↑	53403 Premises Grounds Maintenance	942	1,066	1,088	1,111	22	23			
↑	53450 Premises Waste/Trash Services	4,441	5,026	5,132	5,240	106	108			
↑	53715 IT Consultant Services	1,440	1,630	1,664	1,699	34	35			
↑	53720 IT Data Services	4,509	5,103	5,210	5,319	107	109			
↑	53740 IT Hardware Maint & Support	441	499	509	520	10	11			
↑	53755 IT Software Licenses/Rental	1,543	1,746	1,783	1,820	37	37			
↑	53760 IT Software Maint & Support	295	334	341	348	7	7			

## FUEL AND UTILITIES

Inflation for Fuel and Utility objects is calculated on the Fuel and Utilities screen. The following new CORE account codes are to be used for the FY2009 Estimated, FY2010 and FY2011 Requests:

53338	Natural Gas	53345	Bio-Heat	53037	Aircraft Fuel - Gasoline
53339	Propane	53346	Kerosene - Heating	53038	Aircraft Fuel - Diesel
53340	Oil #2	53347	Chilled Water	53039	Aircraft Fuel - Bio Diesel
53341	Oil #4	53348	Diesel - Generator	53040	Aircraft Fuel - Ethanol Blend
53342	Oil #6	53020	Motor Vehicle Fuel - Gasoline	53057	Watercraft Fuel - Gasoline
53343	Steam	53021	Motor Vehicle Fuel - Diesel	53058	Watercraft Fuel - Diesel
53344	Hot Water	53022	Motor Vehicle Fuel - Natural Gas	53059	Watercraft Fuel - Bio Diesel
		53023	Motor Vehicle Fuel - Propane	53060	Watercraft Fuel - Ethanol Blend

Begin by selecting a Program code. FY2008 Actual and FY2009 Estimated amounts show under the inactivated account codes for Fuel Oil (53333), Motor Vehicle Fuel (53014), Aircraft Fuel (53034), Watercraft Fuel (53054), Natural Gas/Propane (53332), Heating (53336), and Cooling (53337). Enter the appropriate amounts for FY2008 and FY2009 using the new/active account codes to balance. FY2010 and FY2011 Requested amounts are calculated based on policy inflation when FY2009 Estimated is entered. The example at right shows 53333 Fuel Oil distributed to 53340 Oil #2 and 53341 Oil #4. Repeat this process until each fuel or utility type is entered and saved at the new account code level in each budget program.

Inflation		Fuel And Utilities				
Program:		14000 - Management and Support Services				
	2008 Actual	2009 Estimated	2010 Request	2011 Request	Inflation % 2010	Inflation % 2011
<b>Fuel - Present Level</b>						
<b>53333 Oil - Combined</b>	<b>43,987</b>	<b>49,785</b>	<b>0</b>	<b>0</b>		
53340 Oil No. 2	23,987	29,785	31,155	31,436	4.60	0.90
53341 Oil No. 4	20,000	20,000	20,920	21,108	4.60	0.90
53342 Oil No. 6					4.60	0.90
Subtotal - Oil	43,987	49,785	52,075	52,544	0.00	0.00
<b>53014 Motor Vehicle Fuel - Combined</b>						
53020 Motor Vehicle Fuel - Gasoline					2.00	0.00
53021 Motor Vehicle Fuel - Diesel					2.00	0.00
53022 Motor Vehicle Fuel - Natural Gas					2.00	0.00
53023 Motor Vehicle Fuel - Propane					2.00	0.00
Subtotal - Motor Vehicle Fuel					0.00	0.00
<b>53034 Aircraft Fuel - Combined</b>						
53037 Aircraft Fuel - Gasoline					2.00	0.00
53038 Aircraft Fuel - Diesel					2.00	0.00
53039 Aircraft Fuel - Bio Diesel					2.00	0.00
53040 Aircraft Fuel - Ethanol Blend					2.00	0.00
Subtotal - Aircraft Fuel					0.00	0.00
<b>53054 Watercraft Fuel - Combined</b>						
53057 Watercraft Fuel - Gasoline					2.00	0.00
53058 Watercraft Fuel - Diesel					2.00	0.00
53059 Watercraft Fuel - Bio Diesel					2.00	0.00
53060 Watercraft Fuel - Ethanol Blend					2.00	0.00
Subtotal - Watercraft Fuel					0.00	0.00
Less: Reimbursements	0	0	0	0		
<b>Subtotal Agency Fuel</b>	<b>43,987</b>	<b>49,785</b>	<b>52,075</b>	<b>52,544</b>		
Additional Requirements/Deletions			0	0		
<b>Total Agency Fuel</b>	<b>43,987</b>	<b>49,785</b>	<b>52,075</b>	<b>52,544</b>		
<b>UTILITY SERVICES - Present Level</b>						

Inflation

Fuel And Utilities

Program:

65002 - Experiments to Assure Food

new phytochemistry laboratory building scheduled to open July 1, 2009.  
 building is in final phase of construction

Description:

	2009 Estimated	2010 Request	2011 Request	Inflation % 2010	Inflation % 2011
<b>FUEL</b>					
<b>Fuel Oil</b>					
53340 Oil #2	1,000	1,022	1,051	4.40	0.90
53341 Oil #4	0	0	0	4.60	0.90
53342 Oil #6	0	0	0	4.60	0.90
<b>Motor Vehicle Fuel</b>					
53020 Gasoline	0	0	0	2.00	0.00
53021 Diesel	0	0	0	2.00	0.00
53022 Natural Gas	0	0	0	2.00	0.00
53023 Propane	0	0	0	2.00	0.00
<b>Aircraft Fuel</b>					
53037 Gasoline	0	0	0	2.00	0.00
53038 Diesel	0	0	0	2.00	0.00
53039 Bio Diesel	0	0	0	2.00	0.00
53040 Ethanol Blend	0	0	0	2.00	0.00
<b>Watercraft Fuel</b>					
53057 Gasoline	0	0	0	2.00	0.00
53058 Diesel	0	0	0	2.00	0.00
53059 Bio Diesel	0	0	0	2.00	0.00
53060 Ethanol Blend	0	0	0	2.00	0.00
<b>Subtotal Additional Fuel</b>	<b>1,000</b>	<b>1,022</b>	<b>1,051</b>		
<b>UTILITY SERVICES</b>					
53331 Electricity	0	0	0	4.40	0.90

Enter Additional Requirements (ie: from new buildings) or deletions (ie: from energy saving improvements) for each budget program on an aggregate basis. Input the following for each individual project within the selected budget program: the name of the affected facility, a brief description of the project, the current project activity stage (e.g. design, bid, construction), the anticipated completion date, and requested amounts for each fuel or utility item as needed. Enter the sum of usage and requested funds for all projects within the budget program in the grid provided. Budget software calculates FY2010 and FY2011 requested

amounts based on fuel and utility inflation rates, and automatically adds these amounts to the fuel and utility lines on the Inflation screen. NOTE: Additional Requirements for FY2009 must be manually added to the fuel and utility lines on the Inflation screen.

Agencies that produce or consume "steam" (other than that provided under the contractual service "District Heating" and "District Cooling") must identify all costs and usage according to the fuel product actually used to produce "steam" (e.g., N<sup>o</sup> 6 Fuel Oil).

Reimbursements shown here are taken from the reimbursements module. Make sure you have properly accounted for reimbursements by adding to effected fuel and utility objects on the inflation screen.

Print the Fuel and Utility report to include with your hard copy budget submittal.

### ***OUTSIDE PROFESSIONAL SERVICES***

Inflate Outside Professional Services (OPS) accounts on the Inflation screen. Use this module to provide additional information on OPS paid from Other Expenses only; a separate screen is provided for OPS in Other Current Expenses for the following accounts:

51112	Arbitration/Mediation Services	51180	Accounting/Auditing Services
51113	Gross Proceeds	51190	Appraisal Services
51114	Miscellaneous Litigation Costs	51200	Employee Assist Program Svcs
51115	Other Payments-Legal Services	51210	Engineer/Architect Services
51117	Court Appointed Attorneys	51220	Hazardous Waste Disposal Svcs
51118	Juvenile Contract Attorneys	51230	Management Consultant Services
51119	Attorney Contracts > 30 Hours	51245	Medical Services-Non-Profits
51120	Juvenile Standby Attorneys	51250	Medical Services-For-Profits
51121	Magistrates	51270	Veterinary Services
51122	Fact Finder	51280	Insurance Consultant Services
51123	Attorney Referees	51290	Educational Services
51124	Office Victim Svcs Commissionr		

Select the appropriate Fund, and Program on the Inflation screen; select Account on the Outside Professional Services screen (Account Codes preceded by the \$ have funds associated with them).

*Detail* - Provide the vendor name and a brief explanation of the service rendered, e.g., legal counsel on pending court cases involving prison overcrowding, appraisal fees and related costs on

The screenshot shows the 'Other Expenses' application window. At the top, there are tabs for 'Return', 'Print', 'Edit', and 'Save'. Below the tabs, the user is logged in as 'AES48000 - Agricultural Experiment Station'. The main area displays a hierarchy of account codes: '11000 - General Fund' is selected, leading to '10020 - Other Expenses', which then leads to 'Inflation', and finally to '\$51-115 - Other Payments-Legal Services'. Below this, there is a table with the following data:

Detail	2008 Actual Expenditure	2009 Estimated	2010 Request	2011 Request
Other Payments-Legal Services	484	548	560	572
Left to Distribute	0	0	0	0
xyz corp	484	548	560	572

excess property sales, outside auditing service. In addition, indicate the anticipated length of the service, e.g., 2 years, ongoing, intermittent as needed, etc.

*FY2008 Actual, FY2009 Estimate, FY2010 Request and FY2011 Request* - Enter the applicable funding. Repeat this process for each instance of the above account codes in the selected Program until the "Left to Distribute" amount for FY2008 and FY2009 year equals 0. The software inflates each detail line.

Print the Outside Professional Services report for each Program in SID 10020 to include with your hard copy budget submittal.

## REVENUE – ADDITIONAL FUNDS AVAILABLE

Classify revenues and expenditures for all entries in accordance with the Comptroller's State Accounting Manual. Contact your budget analyst for clarification if a question arises as to the proper classification of any item.

### REVENUE

Actual FY2008 Receipts shown should agree with the Comptroller's records. Include taxes, licenses, fees, permits, proceeds from sales of

commodities, etc., here. Do not include as revenue funds to be realized during FY2010 and FY2011 from the sale of surplus equipment that will be disposed of by the State Purchasing Bureau. (This includes motor vehicles turned in.) List only funds from the sale of equipment which the agency plans to dispose of itself.

Select the fund to which the revenues are credited to begin. Scroll to the right boundary of the Revenue screen to input the name and telephone number of the individual who will be able to answer questions regarding the revenue information supplied.

**Account** - Double-click on the first open cell under Account and select the specific revenue account code. The description is automatically filled.

Budget Software calculates the total revenue when number of units and rate per unit of revenue are entered. Input revenue amounts directly where rates/units do not apply or are unavailable.

### ADDITIONAL FUNDS AVAILABLE

List all other funding available to the agency for expenditure (e.g., federal and private contributions, bond funds and special funds) that support operations. Do not list the amount of grant awards.

Record actual, estimated, and requested expenditures on a state fiscal year basis. Enter permanent full time filled/vacant positions or other positions equated to full time (positions are included in the Personnel Summary of various reports).

Click the Edit menu command to delete or undelete rows. Print the Revenue-Additional Funds Available Report to include with your hard copy budget submittal.

DCPS9500 - Department of Consumer Protection

Revenues Additional Funds

Fund 10100 - General Fund

Account	Description	2008 Number of Units	2008 Rate per Unit	2008 Actual Revenue	2009 Number of Units	2009 Rate per Unit	2009 Estimated Revenue	2010 Number of Units	2010 Rate per Unit	2010 Projected Revenue	2011 Number of Units	2011 Rate per Unit	2011 Projected Revenue
42321	Food Licenses	1	100.00	100	10	100.00	1,000	100	100.00	10,000	1,000	100.00	100,000
42323	Cigarette Distributor Licenses	2	200.00	400	20	200.00	4,000	200	200.00	40,000	2,000	200.00	400,000
42324	Cig Dealer-Vending Licenses	3	300.00	900	30	300.00	9,000	300	300.00	90,000	3,000	300.00	900,000
42327	Licenses-HB Dealers	4	400.00	1,600	40	400.00	16,000	400	400.00	160,000	4,000	400.00	1,600,000
42328	Drug Licenses	5	500.00	2,500	50	500.00	25,000	500	500.00	250,000	5,000	500.00	2,500,000
42333	Licenses-Manufacture	6	600.00	3,600	60	600.00	36,000	600	600.00	360,000	6,000	600.00	3,600,000
	<b>Total Revenues</b>			<b>9,100</b>			<b>91,000</b>			<b>910,000</b>			<b>9,100,000</b>

DCPS9500 - Department of Consumer Protection

Revenues Additional Funds

Fund	FED-CAF	SD	DESCRIPTION	Fgn.	Perm. Pos.	Vacant Pos.	2008 Other Pos.	2008 Actual	2009 Perm. Pos.	2009 Other Pos.	2009 Estimated	2010 Perm. Pos.	2010 Other Pos.	2010 Projected	2011 Perm. Pos.	2011 Other Pos.	2011 Projected
1	12051		40205 Capital Equipment Purchase Fund	14000				50,000			50,000			0			
2	12051		40205 Capital Equipment Purchase Fund	29122				1,205			146,000			0			
3	12060	14002	20132 Drug Control Settlement	29123				2,769			5,000			6,500			7.1
4	12060	14002	21005 Prescription Drug Monitoring	29123				5,081			200,000			200,000			
5	12060	20600	20104 Underage Drinking Law Enfr.	29124				11,670			40,000			40,000			40.0
6	12060		30005 Sealing and Filing Material	29125				4,278			25,000			25,000			25.0
7	12060		30004 Public Charities Settlements	29125				1,070			5,000			15,000			15.0
8	12060		30077 NEW AUTOMOBILE WARRANTIES ACCOUNT	14000				3,894			30,000			30,000			30.0
9	12060		30077 NEW AUTOMOBILE WARRANTIES ACCOUNT	29125				342,626			454,000			454,000			475.0
10	12060		30240 Consumer Protection Settlements	14000				59,037			95,000			175,000			150.0
11	12060		30240 Consumer Protection Settlements	29125				4,111			95,000			95,000			150.0
12	12060		35113 Professional Casino License Regulation	29124				475,443			656,000			675,700			695.0
13	12060		35114 Mahjong Casino License Regulation	29124				392,100			635,000			654,000			673.0
14	12060		35125 Enforcement Funds	14000				60,170			150,000			157,500			165.0
15	12060		35125 Enforcement Funds	29126				95,709			105,000			110,250			115.0
16	12060		35143 Home Improvement Enforcement	14000				136,869			150,000			157,500			165.0
17	12060		35143 Home Improvement Enforcement	29125				722,293			780,000			780,000			771.0
18	12060		90160 Vapor Recovery Program - Stage 2	29122				315,296			333,432			350,432			367.0
			<b>Total Additional Funds</b>					<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>2,730,545</b>	<b>0.00</b>	<b>0.00</b>	<b>3,677,377</b>	<b>0.00</b>	<b>0.00</b>	<b>3,962,421</b>



## FIXED CHARGES/OTHER CURRENT EXPENSES

Information must be provided for all appropriated payments to local governments, payments to other than local governments and all other current expenses (OCE) accounts.

**Outside Professional Services** - The additional information required for all expenses paid for outside professional services expended from OCE accounts must be entered from the Other Expenses module (see instructions under Other Expenses). Please note if funding is provided for outside professional services in the OCE description.

Again this year, roster data (positions and rolled out full-time salary calculations) are pulled to the Positions/Financials screen.

Choose the appropriate SID on the Selection screen to begin processing.

### NARRATIVE

The Edit menu command activates the spell checker, and copy/paste operations. To paste into narrative sections from other Windows applications, use copy/paste commands, or the universal Windows keyboard commands "Ctrl C" (copy to clipboard) and "Ctrl V" (paste from clipboard).

#### Statutory Information

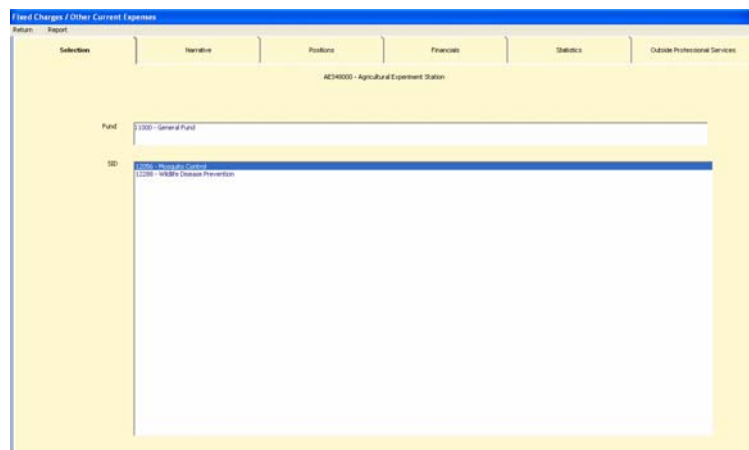
Indicate any State or federal statutory citation, and whether activities within the account are mandated.

#### Description

We have pre-filled this data based on prior budget requests. Revise and update as necessary, providing a complete but concise explanation of the Fixed Charge or OCE item. Indicate whether the funding level has been set by statute. Also, indicate when a grant is a "pass-through" or if an OCE item provides funding for Fees for Outside Professional Services.

#### Explanation of Requested Level (Year 1 and Year 2).

Explain the basis for the requested level. Indicate the factors and assumptions affecting the requested amount (e.g., caseload changes, more eligible grantee organizations, inflation factor used) and the results of those computations. Where an inflationary increase is provided, the agency should use the percentage increase applicable to the item "all other" in the inflation guidelines transmitted with the Governor's Policy Letter. Indicate where federal funding is



expected to change (such as cuts in funds, block grants replacing categorical grants, changes in administrative allowances, etc.).

## POSITIONS

Position data is pulled from the Roster; positions coded to Authorized Position = "Y" in the Roster are in the Authorized section; those coded to Authorized Position = "N" show in the Non-Authorized section.

## FINANCIALS

Position based financial data is pulled from the Roster; FY2010 and FY2011 rolled out PS costs for Roster positions coded to the selected SID, including applicable collective bargaining, are shown on the lines labeled "Continuing Full-time Personal Services Costs". These amounts can be modified only by changing position data in Roster Edit. Be sure to verify the FY2008 Actuals (from CORE) and FY2009 Estimated (based on Actuals). For all "Other Costs" – including non-Roster PS items, like overtime – enter gross (include applicable reimbursements) appropriated requirements by program. Inflate these Other Costs by clicking on the row marker. Add programs by double-clicking in the first

Fixed Charges / Other Current Expenses

Return   Edit   Report

Selection	Narrative	Positions	Financials			
		Agricultural Experiment Station	General Fund      12056 - Mosquit			
Authorized Positions						
	Permanent Full-Time Positions Program	06/30/2006 Filled	06/30/2006 Vacant	06/30/2007 Total	2008 Requested	2009 Requested
1	42001 - Experiments with Insects of Man	2.00	0.00	2.00	2.00	2.00
2	Total Authorized Positions	2.00	0.00	2.00	2.00	2.00
Non-Authorized Positions						
	Permanent Full-Time Positions Program	06/30/2006 Filled	06/30/2006 Vacant	06/30/2007 Total	2008 Requested	2009 Requested
1	Click to Select Program					
2	Total Non-Authorized Positions	0.00	0.00	0.00	0.00	0.00

Fixed Charges / Other Current Expenses						
Return		Edit	Report			
Selection		Narrative		Positions		
Agricultural Experiment Station      General						
	Distribution by Program	2006 Actual	2007 Estimated	2008 Requested	2009 Requested	
1	42001 - Experiments With Insects of Man	209,597	209,463	120,000	230,448	
2	Continuing Full-Time Personal Service Costs	209,597	209,463	0	110,448	
3	Other Costs	0	0	120,000	120,000	
4						
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						
15	Total Distribution by Program	209,597	209,463	120,000	230,448	
16	Less Reimbursements ==>DETAILS<==		0	0	0	
17	NET Distribution by Program	209,597	209,463	120,000	230,448	
18						
19	Plus Additional Funds ==>DETAILS<==	0	0	0	0	
20						
21	TOTAL FUNDS AVAILABLE	209,597	209,463	120,000	230,448	

Fixed Charges / Other Current Expenses

Return Edit Report

Selection	Narrative	Positions	Financials	Statistics
Agricultural Experiment Station      General Fund      12056 - Mosquito Control				

Distribution by Program	2006 Actual	2007 Estimated	2008 Requested	2009 Requested
42001 - Experiments With Insects of Man	209,597	209,463	120,000	230,448
Continuing Full-Time Personal Service Costs	209,597	209,463	0	110,448
Other Costs				
Total Distribution by Program	209,597	209,463	120,000	230,448
Less Reimbursements ==>DETAILS<==		0	0	0
NET Distribution by Program	209,597	209,463	120,000	230,448
Plus Additional Funds ==>DETAILS<==				
TOTAL FUNDS AVAILABLE	209,597	209,463	120,000	230,448

Additional Funds Detail

Return Edit

Additional Funds in support of Agency: AES40000 Fund: 11000 SID: 12056

Fund	SID	Description	Pgm	2006 Actual	2007 Estimated	2008 Projected	2009 Projected
		Total Additional Funds		0	0	0	

From Budget Financial

Fund	SID	Description	Pgm	2006 Actual	2007 Estimated	2008 Projected	2009 Projected
12060	20244	65002		130,173	125,000	140,000	
12060	20402	42001		196,704	160,000	165,000	
12060	20423	42001		1,851,860	900,000	950,000	17
12060	20432	42001		279,854	260,000	260,000	
12060	20436	65001		12,322	15,000	15,000	
12060	20445	65002		150,176	160,000	160,000	
12060	20459	65001		20,170	21,000	25,000	

open cell under the "Distribution by Program" column.

## Reimbursements

Double-click on "Details" to bring up the Reimbursement data from the Reimbursements module. The Fund/SID/Program identifies the grant or OCE to which the funding relates. See the instructions for the Reimbursements module on how this data should be entered.

### *Additional Funds Available*

Double-click on "Details" for Additional Funds Available to link a federal, private or other account to a Fixed Charge or OCE. The lower section titled "From Budget Financial" lists additional funds available accounts from the Receipts module. To link an item to a grant or OCE, select the row by clicking the row marker, then click Edit - Copy/Paste/Append. The account is moved to the upper section and may be edited to show those dollars that relate to the Fixed Charge or OCE.

### **STATISTICS**

Provide pertinent summary statistical information for the Fixed Charge/OCE item in this section. The type of statistical information will vary. Work loads; unit costs; percentage of support by federal, state, local, and/or private parties; and administrative costs are some statistics that may help to explain expenditure levels.

Itemize the General Fund requirements separately in the Statistics section of a Fixed Charge program that consists of two or more discrete components or bases in statute.

### **OUTSIDE PROFESSIONAL SERVICES**

Enter the vendor name and a brief explanation of the service rendered, e.g., legal counsel on pending court cases involving prison overcrowding, appraisal fees and related costs on excess property sales, outside auditing service. In addition, indicate the anticipated length of the service, e.g., 2 years, ongoing, intermittent as needed, etc. The software inflates each detail line as you enter the applicable funding.

Click the "Report" menu command to produce a screen version of the printout for the Fixed Charge or OCE account. Print one report for each account to include with your hard copy budget submittal.

## EQUIPMENT

Actual equipment expenditures are shown net; estimated and requested should be gross. Do not deduct trade-in values from equipment requested. **The FY 2010 and FY2011 current services biennial requests for equipment, exclusive of library books and educational equipment, should not be the FY2009 appropriation adjusted by the inflation guidelines.**

The current services request for equipment, exclusive of library books and educational equipment, should include only the estimated cost for essential replacement items, existing multi-year installment purchases (authorized by legislation or FAC approved), other capital lease agreements and new items allowable under update guidelines per the OPM budget policy letter.

**Motor Vehicles: Executive Branch agencies are not to request purchase of new or additional passenger vehicles. Passenger vehicles will be requested from the Department of Administrative Services Motor Pool.**

NOTE: Agencies with no FY2009 Estimated Equipment appropriation must establish SID 005 before working in this module. Use System Utilities to add the new SID.

### **SUPPORTING SCHEDULE**

Select the fund, SID and program to begin building the equipment list. Double-click in the open cell next to "Account Code" and select from the list provided. Next select the "Acquisition Type"

- Replacement, New,

Lease/Purchase, Multi-Year Install.

Enter the item, Quantity and Unit

Cost under the request year. A

justification is required in order to

Save. Space is provided for

additional items as you complete

each equipment list request. Be sure

to select the appropriate choice for

useful life:

- At least five years
- Less than five years

The default value is "At least five years"; double-click on the words to toggle between "At least five years" and "Less than five years".

The screenshot displays the 'Equipment' form with the 'Supporting Schedule' tab selected. At the top, there are fields for 'General Fund' (11000) and 'Equipment' (10050). Below these is a table with the following data:

2009 Actual	2009 Estimated	2010 Requested	2011 Requested
100	18,100	150,000	0

Below this table is a table for the 'Supporting Schedule' with the following data:

Account Code	Acquisition Type	Item	Quantity	Unit Cost	Amount
55730	Replacement	Network hardware	1	150,000	150,000

The 'Justification' field contains the text: 'Current network hubs and switches are no longer manufactured - warranties are expiring and starting to have some failures. This will update the system hardware, increasing reliability, performance and security.' The 'Useful Life' dropdown menu is set to 'At least 5 years'.

To delete an item, select the "Object Code" row and click Edit/Delete Supporting Summary.

The item is hidden and may be restored by clicking Edit/Undelete Last or Undelete All. Deleted items are permanently removed when Saved. Requested amounts reflect the current active compilation of equipment items. Acquisition types Lease/Purchase and Multi-year Install apply

only to existing agreements; no new installment purchase agreements are allowed with private vendors.

## SUMMARY

The information is presented by Program from the following sources:

- FY2008 Actual -- from Comptroller's detail as of July 21; make necessary changes by Program here
- FY2009 Estimated -- from B1 Appropriation, distributed based on FY2008 actuals; make necessary changes by Program here
- FY2010 and 2011 Requested -- from Supporting Schedule

Equipment

Return Print

OPM20000 - Office of Policy and

11000 - General Fund

10050 - Equipment

Supporting Schedule

	Classification	2008 Actual	2009 Estimated	2010 Requested	2011 Requested
1	55610 - Capital-Office Equipment	100	0	0	0
2	55620 - Capital-Medical & Lab Equipment	0	0	0	0
3	55630 - Capital-Educational Equipment	0	0	0	0
4	55640 - Capital-Motor Veh Equipment	0	0	0	0
5	55650 - Capital-Highway Machinery	0	0	0	0
6	55660 - Capital-Outlays-Books	0	0	0	0
7	55670 - Capital-Transportation Equip	0	0	0	0
8	55680 - Capital-General Plant Equip	0	0	0	0
9	55690 - Capital-General Agency Equip	0	0	0	0
10	55700 - Capital-IT Hardware Purch/Inst	0	0	0	0
11	55710 - Capital-Telecomm Equip/Syst	0	0	0	0
12	55720 - Capital-Research Equipment	0	0	0	0
13	55730 - Data Processing Equipment	0	18,100	100,000	0
14	<b>TOTAL</b>	100	18,100	100,000	0
16	<b>Plus Additional Funds</b> ==>DETAILS<==	0	0	0	0
18	<b>TOTAL FUNDS AVAILABLE</b>	100	18,100	100,000	0

## Additional Funds Available

Click the "Details" button on the Additional Funds line (SUMMARY screen) to link existing or enter new additional funds available that relate to equipment. The lower section titled "From Budget Financial" lists those Additional Funds Available from the Receipts module. These items may be moved to the upper section by selecting the applicable row and clicking Edit - Copy/Paste Append on the menu line. The data in the upper section may then be edited to show those dollars that relate to equipment.

Print the Equipment report to include with your hard copy budget submittal.

## AGENCY FIVE YEAR PROJECTIONS

You **must** complete the Agency Five Year Projections (BR6) module if your current services budget request includes the following:

- Nondiscretionary increases mandated by statute, court order or consent decree provisions
- Operating Costs of new buildings scheduled to open in FY2010 or FY2011
- New Programs authorized by the General Assembly to begin in FY2010 or FY2011
- New positions requested as part of current services
- Specific major expenditure or savings items included in the current services budget that have an impact on out-year projections for reasons other than inflation (like Medicaid, or ECS)
- The transfer of clients to community services
- A future federal waiver.

Begin by selecting the Agency 5Year Projections/BR6 module from System Utilities, then select your agency's appropriated operating fund and double-click on "Create New Expenditure Item"

Expenditure Item - Include a short title to identify the expenditure or savings item, e.g., appropriation title.

Contact Name (with phone number) – enter the individual who is familiar with the subject and can answer any questions regarding it.

Program Code/Title - Indicate the number/name of the program that includes the current services requested item or the program where an item would probably be included in the future.

Statutory Reference - Indicate the statutory reference, if any, for the expenditure item.

Description - Provide a brief description of the expenditure increase or decrease addressing the following:

- Changes in workload, scheduling, quality or level of service.
- Effects on the public, clients and other state agencies.
- Factors that will affect the cost. Include the following factors: whether costs are partial or full year; impact on collective bargaining agreements; and impact on revenue, reimbursements and federal fund receipts or eligibility. Also, include whether sanctions or lawsuits are anticipated. Items that require facilities not currently available should indicate physical requirements, availability and cost needed to implement.

Click SAVE to bring up the following screens:

- FINANCIAL/POSITIONS - Indicate the impact on permanent full-time positions.
  - FY2009 ESTIMATED - Indicate the 2008-2009 estimated expenditures for the particular program or expenditure item

- FY2010 and FY2011 REQUESTED - Identify the current services request for the particular program or expenditure item.

Out Years (FY2012, FY2013, FY2014) - Indicate the out year costs or savings of the item without adjusting for inflation or collective bargaining increases. Base out year Personal Services projections on 26 payrolls. Include any revenue impact (+/-) to appropriated or other funds available.

MEASURES - List any measures of effectiveness, quality or level of service, and workload relative to the expenditure item. Include a brief explanation of the significance of the measure.

## REPORTS

Use this module to print the following reports for the hard copy submittal of the current services budget request --

BR1PB	Agency Program Summary - Original signed by agency head
BR2PB	Agency Program
BR1	Agency Summary - Organizational/Line Item Summary
BR2	Program Detail Summary

Print these reports from the following modules --

- Personal Services: Full-Time Personal Services - Page 1 (BR2A Page 1)  
Other PS Personal Services - Page 2 (BR2A Page 2)
- Other Expenses: Agency Energy Summary (BR-1A); Fees for Outside Professional Services (BR2C)
- Fixed Charges/Other Current Expenses: Fixed Charges/Other Current Expenses (BR3)
- Equipment: Equipment (BR4)
- Summary of Receipts: Receipts (BR5, Section 1); Reimbursements (BR5, Section 2); Additional Funds Available (BR5, Section 3)
- Agency Five-Year Projections: Agency Five-Year Projections (BR6)

Include in your hard copy budget submittal: one BR1 and BR1PB; a BR2, BR2PB, BR2A Page 1, BR2A Page 2 for each budgeted program; a BR3 for each Fixed Charge/OCE; a BR1A, BR2C, BR4, or BR5 where FY2008 Actual, FY2009 Estimated, 2010 Requested, or 2011 Requested data exist.



## NARRATIVE AND MEASURES

All agencies are to review, streamline and modernize their program narratives, budget measures, and performance measures for display in the budget.

Each agency is to update the Budget in Detail's program budget text and the Budget Summary text to make it current; contact your budget analyst if you have questions. The budget narratives from the large volume Governor's Budget (long narrative), and the narrative from the Budget Summary (short narrative), are available for download at the following web site:

<http://www.ct.gov/opm/cwp/view.asp?a=2961&Q=419006&PM=1>

Streamline narrative and highlight important items. Add references to your agency's web site where applicable; these will be linked to your display in the Budget in Detail and the Budget Summary published by OPM on the Internet

Measures are available in System Utilities. Evaluate the program measures with respect to current operations, and discard measures that lack relevancy or provide little enhancement to the presentation. Another way to reduce the number of measures is by incorporating important statistics into the narrative. Also, use graphics – tables, charts, or graphs - to consolidate information. Although the Internet presentation of the budget documents will be in color, the books will be published in black and white - be sure that the graphics remain meaningful without color differentiation. We will not expand the length of the published documents; therefore, use more graphics to produce less narrative and/or fewer measures. We will review and perform edits on your submittals to produce a published document that is consistent in size and style, and reflects the Governor's recommendations.

Narratives and measures are due to OPM on September 1, 2008. Tables, charts, or graphs must be submitted in electronic format including related data.

Miscoded FY2008 Actuals

<b>OE Accounts Coded to PS</b>		
10010	50740	Interest Pnlty-Payroll Awards
10010	50750	Educ & Training For Employees
10010	50760	Tuition Reimbursement
10010	50780	In-State Travel
10010	50790	Out-of-State Travel
10010	50800	Mileage Reimbursement
10010	51230	Management Consultant Services
10010	51750	Licenses
10010	52531	Off Equip Mnt/Rep-Contractual
10010	52532	Off Equip Mnt/Rep-Non-Contract
10010	53011	Motor Vehicle Rental
10010	53012	Motor Vehicle Repairs
10010	53014	Motor Vehicle Fuel
10010	53850	Telephone Repair & Maintenance
10010	54060	General Office Supplies
10010	54740	Loans
10010	54750	Payments to Patients/ Inmates/Clients
10010	54770	Reimbursements
<b>PS Accounts Coded to OE</b>		
10020	50110	Salaries & Wages-Full Time
10020	50120	Salaries & Wages-Temporary
10020	50130	Salaries & Wages-Contractual
10020	50150	Salaries & Wages-Part Time
10020	50170	Overtime
10020	50180	Differential Payments
10020	50210	Meal Allowance
10020	50460	Worker Compensation Awards
10020	50710	Employee Allowances and Reportable Payments
10020	50720	Emp Non-Reportable Payments
<b>OE Accounts Coded to EQ</b>		
10050	51640	Freight & Cartage
10050	53401	Premises Repair/Maint Services
10050	53402	Premises Repair/Maint Supplies
10050	53735	IT Hardware Lease/Rental
10050	53755	IT Software Licenses/Rental
10050	53860	Telephone Installation
10050	53920	IT Supplies
10050	54060	General Office Supplies
10050	54150	Minor Equipment

## 2009-2011 BIENNIAL BUDGET INFLATION GUIDELINES

<b>Item</b>	<b><u>2009-2010 over 2008-2009</u></b>	<b><u>2010-2011 over 2009-2010</u></b>
Food & Beverage	2.0%	2.0%
Medical Care	5.3%	4.5%
All Other (including discretionary grants)	2.1%	1.4%

Source: *Economy.com*, July 21, 2008

### **Fuel and Utility Price Forecast**

<b>Energy</b>	<b><u>2009-2010 over 2008-2009</u></b>	<b><u>2010-2011 over 2009-2010</u></b>
Fuel Oil	4.6%	0.9%
Motor Vehicle Fuel (gasoline, diesel)	2.0%	0.0%
Electricity (incl. district cooling)	4.6%	0.9%
Natural Gas (incl. district heating)	4.6%	0.9%

Source: *Economy.com* and OPM Budget Division, June 2006

### **Revolving Fund**

<b>Activity</b>	<b><u>2009-2010 over 2008-2009</u></b>	<b><u>2010-2011 over 2009-2010</u></b>
Central Warehouse	2.1%	1.4%
Central Duplicating/Electronic Publishing	2.1%	1.4%
Courier Service	2.1%	1.4%
Information Technology – all services	2.1%	1.4%
Federal Donated Foods	2.1%	1.4%
Federal/State Surplus	2.1%	1.4%
Fleet Operations	2.1%	1.4%
Mail Services (Postage)	2.1%	1.4%

Source: OPM, Budget Division, July, 2008