

## ATTACHMENT B

### FY 2016 Instructions for Budget Development Form

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

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

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

**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**

**Fiscal Year 2016 Budget Development Form - Military Department (02150)**

	General \$\$	Transp \$\$	Special \$\$	Tobacco \$\$	Federal \$\$	Interdept'l Transfer \$\$	All other \$\$	Total \$\$
<b>Approp #1 Admin (2150010000): FY 2015 Approp</b>	<b>1,159,008</b>							<b>1,159,008</b>
<b>Personal Services (1):</b>	<b>(15,863)</b>							<b>(15,863)</b>
One person aligned from GF to reimbursable	(88,113)							
State Active Duty Mission: Chain Saw training	15,000							
Adjutant General travel for professional organizations conferences and workshops	4,000							
Salary & Benefits increases	32,577							
Salary differences of budgeted vs actual for 3 new positions added to the SFY2015 budget	20,673							
<b>Operating Expense (2):</b>	<b>(6,101)</b>							<b>(6,101)</b>
Moved Property and Vehicle Insurance Premiums to 2150040000 to more accurately reflect where the expense belongs	(100,942)							
DII/VISION Shared Services Cost underbudgeted in FY2015	102,101							
Misc. Expense adjustments (e.g. postage, copiers leases, etc.)	(7,260)							
<b>Grants: no change</b>	<b>0</b>							<b>0</b>
								0
								0
<b>Subtotal of increases/decreases</b>	<b>(21,964)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(21,964)</b>
<b>FY 2016 Governor Recommend</b>	<b>1,137,044</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,137,044</b>
<b>Approp #2 Air Services (2150020000): FY 2015 Approp</b>	<b>463,123</b>				<b>5,534,816</b>			<b>5,997,939</b>
<b>Personal Services (1):</b>	<b>13,937</b>				<b>(26,682)</b>			<b>(12,745)</b>
Net Salary & Benefits increases (impact mitigated by \$125K reduction of overtime and shift differential)	21,437				118,521			
Reduction in 3rd Party Contract services	(7,500)				(145,203)			
<b>Operating Expenses (2):</b> Minor decrease in the state share of maintenance operating cost accompanied by a decrease in federal share of allowable reimbursable cost for 100% reimbursable programs under the Master Cooperative Agreements. Most of this cost is being absorbed through energy savings and a reduction in parts/supplies.	<b>(5,740)</b>				<b>(147,552)</b>			<b>(153,292)</b>
								0
								0
<b>Subtotal of increases/decreases</b>	<b>8,197</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(174,234)</b>	<b>0</b>	<b>0</b>	<b>(166,037)</b>
<b>FY 2016 Governor Recommend</b>	<b>471,320</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>5,360,582</b>	<b>0</b>	<b>0</b>	<b>5,831,902</b>
<b>Approp #3 Army Services (2150030000): FY 2015 Approp</b>	<b>144,854</b>				<b>13,038,936</b>			<b>13,183,790</b>
<b>Salary/Benefits and Personal Services (1):</b>					<b>2,262,562</b>			<b>2,262,562</b>

Net Salary & Benefits increases: result of realignment of salary and benefits from the General Fund and the increased benefit cost.					513,656			
Increase in 3rd Party Contract services for FY2016 based on the type of facilities projects that are scheduled. To include the transfer of \$50,932 from the Building Maintenance Appropriation.					1,748,906			
<b>Operating Expenses (2):</b> Decrease in maintenance and repair dollars in exchange for upgrade/enhancement projects (e.g. energy, mezzanines) through contracts.					(2,191,167)			(2,191,167)
<b>Operating Expenses (2):</b> Move general fund operating dollars to Approp #4 from Approp #3. Approp #3 is a federal account only.	(144,854)							(144,854)
								0
<b>NOTE: This appropriation is 100% Federal Reimbursable funds</b>								0
								0
<b>Subtotal of increases/decreases</b>	(144,854)	0	0	0	71,395	0	0	(73,459)
<b>FY 2016 Governor Recommend</b>	0	0	0	0	13,110,331	0	0	13,110,331
<b>Approp #4 Building Maintenance (2150040000): FY 2015 Approp</b>	1,380,277				50,932			1,431,209
Moved federal dollars from Approp #4 to the Approp #3. Approp #4 is a general fund account only.					(50,932)			(50,932)
<b>Salary/Benefits and Personal Services (1):</b> Decrease in Salary & Benefits based on re-allocation of employees from state funds to reimbursable funds where possible.	(288,034)							(288,034)
<b>Operating Expenses (2):</b>	405,931							405,931
Increase in the state share of armory maintenance/repairs which maintain the quality of the armories and offer future savings, equipment, and parts/supplies to maximize federal share reimbursement. This is as a result of the offset from moving General Fund salaries/benefits to federal reimbursement.	160,135							160,135
Re-allocation of BGS shared cost to appropriate function (e.g. property insurance, vehicle insurance, etc.) from Administration Appropriation.	100,942							100,942
Move general fund dollars to Approp #4 from Approp #3. Approp #3 is a federal account only. To be used for operating expenses to maximize federal match.	144,854							144,854
								0
<b>NOTE: This appropriation is 100% General Funds</b>								0
								0
<b>Subtotal of increases/decreases</b>	117,897	0	0	0	(50,932)	0	0	472,896
<b>FY 2016 Governor Recommend</b>	1,498,174	0	0	0	0	0	0	1,904,105
<b>Approp #5 Veterans Affairs (2150050000): FY 2015 Approp</b>	754,984		65,000		47,018			867,002
<b>Personal Services (1):</b> Two new employees added in support of year round operations at the Vermont Veterans Cemetery. The two position are being funded in-place of a 3rd Party contract with Vermont Technical College. The funding sources are a mix of general funds and cemetery special funds.	75,882		60,524		0			136,406
<b>Operating Expense (2):</b>	40,702		(35,000)		52,982			58,684

The primary change for the general fund is a correction in actual operation cost (postage, travel, communications, etc.).	40,702							
The change in special funds is the offset of the reduction of the 3rd Party Contract with VTC			(65,000)					
and the anticipated operating cost for the Veterans cemetery (e.g. utilities, sand, equipment, etc.) to support year-round operations and the Welcome Center.			30,000					
The federal funds is based on an anticipated change in scope for the federally reimbursed Education Coordinator.					52,982			
<b>Grants:</b>	<b>(75,484)</b>		<b>39,484</b>					<b>(36,000)</b>
reclassified items posted/budgeted as grants to ordinary operating expense categories	(75,484)							
Moved the Armed Services Scholarship funds from the General Fund to its designated special fund			39,484					
<b>Subtotal of increases/decreases</b>	<b>41,100</b>	<b>0</b>	<b>65,008</b>	<b>0</b>	<b>52,982</b>	<b>0</b>	<b>0</b>	<b>159,090</b>
<b>FY 2016 Governor Recommend</b>	<b>796,084</b>	<b>0</b>	<b>130,008</b>	<b>0</b>	<b>100,000</b>	<b>0</b>	<b>0</b>	<b>1,026,092</b>
<b>Military Department FY 2015 Appropriation</b>	<b>3,902,246</b>	<b>0</b>	<b>65,000</b>	<b>0</b>	<b>18,671,702</b>	<b>0</b>	<b>0</b>	<b>22,638,948</b>
<b>TOTAL INCREASES/DECREASES</b>	<b>376</b>	<b>0</b>	<b>65,008</b>	<b>0</b>	<b>(100,789)</b>	<b>0</b>	<b>0</b>	<b>(35,405)</b>
<b>[Dept Name] FY 2016 Governor Recommend</b>	<b>3,902,622</b>	<b>0</b>	<b>130,008</b>	<b>0</b>	<b>18,570,913</b>	<b>0</b>	<b>0</b>	<b>22,603,543</b>
<b>NOTE: The Military Department receives approximately \$6 of federal reimbursement for every \$1 of General Funds spent.</b>								