



CITY OF NEW HAVEN

OFFICE OF MANAGEMENT & BUDGET

165 Church Street, New Haven, CT 06510
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John DeStefano, Jr.
Mayor

Joe Clerkin
Budget Director

November 15, 2012

To: Department Heads

From: Joe Clerkin, Budget Director

Re: FY 2013-14 General Fund, Special Fund and Capital Project Budget Preparation

The attached package contains the FY 2013-14 General Fund, Special Fund (if applicable) and Capital Project budget (if applicable) preparation forms and reports. Forms can be found under the City Wide drive (n) under the file directory MGB, sub-directory FY 13-14.

Particular note should be paid to the guidelines sections because Management & Budget is attempting to better use e-mail technology to streamline the budget request process.

Due to continuing economic weakness, it is likely that City will receive reduced State aid in FY 13-14 and it is probable that we will see reductions in some locally generated revenue. This loss of revenue will not be re-couped through Grand List growth so the City faces the real prospect of reduced revenue in FY 13-14. As a consequence, the budget process will require that every expenditure in your budget be supported by a thorough explanation as to its purpose (regardless of fund) and will be analyzed as it relates to the delivery of critical services. Any expenses that are not required for the delivery of necessary public services will be eliminated.

In addition, it should be noted that the Capital Budget will be funded at the lowest level possible to meet maintenance & public safety requirements.

Accordingly, the budget preparation process for FY 2013-14 will be based on the following parameters;

- 1) A detailed justification for each program and associated expenses must be included on the 106 forms. The Board of Aldermen will continue to be keenly interested in these descriptions. The more precise detail provided the better.
- 2) All expenditure efficiencies and/or reductions must be fully explored.
- 3) All potential revenue sources should be thoroughly examined and described.
- 4) Coordinators should be involved throughout this stage of budget preparation.

The process of consultation with Department Heads and Coordinators should commence as soon as possible. Budget submissions are due no later than **January 7 (Monday)** to Management & Budget. M & B staff is available for technical support for any department. Your input and cooperation during these challenging times is appreciated.

Cc: Mayor John DeStefano Jr.
Sean Matteson, Chief of Staff
Althea Marshall Brooks, CSA Coordinator
Dr. Reginald Mayo, Superintendent of Schools
Kelly Murphy, Economic Development Administrator
Victor Bolden, Corporation Counsel
Michael O'Neil, Chief Fiscal Officer
Sharon Ferrucci, Rae Tramontano, Registrar of Voters
Ron Smith, City/Town Clerk
Albert Lucas, Director, Legislative Services
Will Clark, Chief Operating Officer, BOE

**BUDGET CALENDAR
FISCAL YEAR 2013-14**

November 26, 2012

Budget guidelines for developing the FY 2013-14 General Fund, Special Fund and Capital Project budgets are sent to Coordinators and Department Heads.

Nov 27 – Jan 4, 2013

Department Heads work with respective Coordinator and Management & Budget to develop budget with direction from the Mayor's Office as required.

January 7, 2013

General, Special and Capital Budget requests submitted to Management & Budget.

January 8 – Feb 28, 2013

Budget submissions are compiled by Management & Budget. Additional input of Coordinators and Department Heads will be required in finalizing the budget as State Budget and Grand List information becomes available.

March 1, 2013

The Mayor's FY 2013-14 General, Special and Capital budgets are submitted to the Board of Aldermen.

Citywide Drive
N: MGB/FY 13-14
Word Document
FY 13-14-Budget Calendar.doc

GENERAL FUND GUIDELINES

2013-14 GENERAL FUND BUDGET PREPARATION

Statement of Objective: The budget process will evaluate all expenditures and revenues. Any expenses that are not required for the delivery of necessary public services may be eliminated.

Due to continuing economic weakness, it is likely that City will receive reduced State aid in FY 13-14 and it is probable that we will see reductions in some locally generated revenue. This loss of revenue will not be re-couped through Grand List growth so the City faces the real prospect of reduced revenue in FY 13-14. As a consequence, the budget process will require that every expenditure in your budget be supported by a thorough explanation as to its purpose (regardless of fund) and will be analyzed as it relates to the delivery of critical services. Any expenses that are not required for the delivery of necessary public services will be eliminated.

Forms & Reports

Each Department will receive via e-mail an excel file that contains the personnel report (102), the line item detail report (105) and line item justification report (106). This is a new way of completing the budget documents and is an effort to streamline the budget process. The submission must be in the same format as received. That is, an excel format should be returned as an excel worksheet and not a pdf.

In addition, a 2nd excel file relating to General Fund revenue will be provided to all departments who either have revenue line items or who have license/permit fees associated with their department.

General Fund - 102, 105 and 106 Excel Instructions

1) Personnel Report (102), Line Item Detail (105) and Line Item Expenditure Explanation Form (106) Excel Instructions;

Management and Budget has implemented a new excel format that links the Personnel Report (102) and the Line Item Detail report (105) and the expenditure explanation form (106). You will receive this information via e-mail.

In this excel package will be the line item budget (105), the current personnel file (102) and the individual line item expenditure explanation forms. Please follow the guidelines below for filling out this excel package.

1. Please do not change any formulas or formats on the 102, 105, and 106 sheets. Local 884 is the only contract that has been settled and these salaries have been adjusted
2. Please change the dollar amount in the "Dept Request" only. Do not input any data on the "Mayors" or "BOA" section.
3. Tabs labeled "50110" are linked to the "102" tabs. Please use the 102 tab for filling in new positions. Do not insert any items on a 50110 tab. The 50110 tabs are directly linked to the 102 summary. Any information that you enter on the 102 will appear on the 50110 tab. Each 102 has space for three to four (depending on your department) new positions. If you need to add more than three new positions, please insert rows on the 102 only. M&B will make any necessary adjustments to the 106 personnel tabs.
4. Use the " text box" to update the description of the 106 form. **Please note, copier service(s) and cell phone services will be consolidated into the Finance Departments central services account. Please do not change the description on that line item.**

2) If your Department currently generates General Fund revenues or has license and permit fees you will also receive an excel worksheet that contains form 1A Revenue Explanation. This should be filled out as required. Any new revenue line items should be identified on form 1B which is on the Citywide drive under N:MGB/FY 13-14 GF 1B New Revenue Form.

3) Performance Indicators – Each department will receive a word document that contains the FY 12-13 final submission. These should be updated and amended as necessary. These charts will be used to help depict a department's activities and achievements. Please revise and modify to reflect changes in performance which match current departmental goals, objectives and outcomes.

In order to assist your department in the completion of its budget, please find listed below Management & Budget Staff who will provide you with any technical help that is required.

Joe Clerkin (946-7922) - General budget questions.

Mark Vauiso (946-8354) - Capital Budget, Mayors Office and Library

Liz Smith/Ron Gizzi (946-8390, 946-8358) – Department Narratives including FY 12-13 Highlights (all funds) and FY 13-14 goals/initiatives and Special Fund Budgets.

Michael Gormany (946-6413) – General Fund, 106 Forms and Revenues including License permits & fee schedule.

Citywide Drive
N: MGB/FY 13-14
Word Document
General Fund Guidelines.doc

FORM 106

LINE ITEM ESTIMATE & JUSTIFICATION
FISCAL YEAR 2013-14 GENERAL FUND BUDGET PREPARATION

FUND: GF1

AGENCY:

ORGANIZATION/PROGRAM:

LINE ITEM:

FY 11-12
Actual

FY 12-13
BOA
Budget

FY 13-14
Dept
Request

FY 13-14
Mayor's
Budget

Detailed Explanation:

GENERAL FUND NARRATIVE

DEPARTMENT NAME:

DEPARTMENT HEAD:

ADDRESS:

TELEPHONE:

MISSION/OVERVIEW:

FY 2012-13 HIGHLIGHTS:

FY 2013-2014 GOALS/INITIATIVES:

Citywide Drive
N: MGB/FY 13-14
Word Document
General Fund Narrative Form.doc

FORM 1A

REVENUE EXPLANATION FORM

FISCAL YEAR 2013-14 GENERAL FUND BUDGET PREPARATION

AGENCY: _____ PREPARED BY: _____

REVENUE CODE: _____

REVENUE SOURCE: _____

LEGISLATIVE AUTHORITY: _____

STATE OR FEDERAL AGENCY INVOLVED: _____

FY 2012-13
BUDGET

FY 2012-13
PROJECTED

FY 2013-14
ESTIMATE

Detailed Explanation:

Increases in Fees must be linked to

Choose One

Consumer Price Index

Other comparable municipalities

Cost of service

FORM 1B

NEW OR EXPANDED NON TAX REVENUE SOURCE

FISCAL YEAR 2013-14 GENERAL FUND BUDGET PREPARATION

AGENCY: _____ PREPARED BY: _____

PROPOSED NEW OR EXPANDED NON TAX REVENUE SOURCE:

FY 2013-14
ESTIMATE

Detailed Explanation:

SPECIAL FUNDS GUIDELINES

2013-2014 SPECIAL FUNDS BUDGET PREPARATION

Each Department will receive via e-mail an excel file that contains the personnel report (102) and the line item detail report (105). This is a new way of completing the budget documents and is an effort to streamline the budget process. The submission must be in the same format as received. That is, an excel format should be returned as an excel worksheet and not a pdf.

1) Narrative

Special Fund Narrative Form (2A)

The narrative format is to be used uniformly for all special funds within your department. The form is required for each budget that is submitted.

2) Reports

Personnel Services (102)

The Personnel Services report lists all currently authorized positions. Review and indicate any changes that need to be made for FY 2012-2013. Also, make sure you indicate any new or eliminated positions in FY 2013-2014.

Department Line Item Request Form for Existing Funding Sources (105)

The first column in the report indicates the amount of funds currently on MUNIS. In the second column the department must report any additional funding which is anticipated for FY 2012-2013 that is not currently on MUNIS. The third column must show the anticipated date of receipt. The fourth column is for the FY 2013-2014 departmental request.

New Grant Estimate Form (2B)

This is to be used only for new grants which are not on MUNIS. Indicate the line items to be requested and the dollar amounts required to carry out the service/program.

The following line item percentages should be used to calculate employee fringe benefits. These amounts should be based on the salary amount shown on the Personnel report.

| | |
|---|-------|
| FICA (58852) | 7.65% |
| Medical Benefits (51809) | 40% |
| Workers Compensation (59933) | |
| 1507 Group A - Office Worker | 0.64% |
| 1508 Group B - Field Worker | 5.16% |
| 1509 Group C - Public Safety | 6.35% |
| 1510 Classroom Staff and Administrators | 0.68% |
| Direct Cost/Program Delivery/Unemployment (56623) | 2.5% |

It should be noted that the medical benefits contribution level will be analyzed after negotiations with the various bargaining units has been completed. As such, Management & Budget has included a 2% salary increase and also reserves the right to revise the medical benefits contribution level at that time.

Special Fund Narrative Form 2A

Name of Grant and Revenue Source:

Description of Services/Programs to be provided:

Time Frame of the Grant Agreement/Award: (Starting and ending dates.)

(Indicate the starting and end dates. Also, please indicate whether the agreement can/will be extended)

Salaries: Indicate the number of full time and part-time position(s) and identify any additional funding sources that will be used for the position(s) funded under this grant.

Status of Funds: If the grant is renewed will level funding be expected? Indicate whether the funding is expected to be carried over to FY 2013-2014. Indicate if unexpended funds must be returned to funding agency or if the grant agreement can be amended for time.

Funding Consistence: Indicate how many years the City has been receiving this funding and whether it has been continuous.

Note: This form is required for all special fund budgets submitted.

City wide Drive
MGB/FY 13-14
Word
Special Fund Narrative FORM 2A.doc

Capital Projects Guidelines 2013-14 Capital Project Budget Preparation

As defined by Section 79 of the City Charter a Capital Project is,

“... Any physical public betterment or improvement or any preliminary studies and surveys relative thereto; the acquisition of property of a permanent nature; and equipment for any public betterment or improvement when first erected or acquired; major alterations and repairs to existing buildings and structures; and major pieces of equipment.”

All FY 13-14 requests must be in compliance with the Charter definition. Requests that do not fit within the definition will be rejected.

1. Please complete Form 3A, Five Year Plan listing all the Capital Projects you are requesting in FY 2013-14. Show a multi-year funding stream if applicable.
2. Please complete a Form 3B for every project listed on Form 3A. Provide a detailed description of the project. Also include other funding (i.e. State, Federal) if applicable. Please note the Board of Aldermen closely scrutinized each request during the FY 12-14 budget process. It is anticipated that a thorough review of each request will take place in FY 13-14 as well.
3. Also attached is a listing of active capital projects for your department from FY 11-12 and FY 12-13. Review these projects and determine if you can re-designate any of these funds for FY 2013-14 projects. You can also change descriptions and titles on active projects to meet your present needs. Please use Form 3C to accomplish this request.
4. Forms 3A, 3B and 3C are listed on the citywide drive under the file directory “MGB” under the sub-directory “FY 13-14.” They are clearly titled. Form 3A is an excel worksheet and is named while Form 3B and Form 3C are word documents.
5. If you have any questions with regards to completing these forms. You should call Mark Vauiso in the Office of Management and Budget at 946-8354.

All documents must be submitted by established deadlines. Thank you.

Citywide Drive
N: MGB/FY 13-14
Word Document
Capital Project Budget Instructions.doc

Capital Project Description Form (To Be Completed For Each Project on Form 3A)

FORM 3B

Agency: _____ Date Prepared: _____

Contact Person: _____ Phone Number: _____

| | |
|---|--|
| 1. Project Title 2. Priority Number 4. Location (Attach map if appropriate) | 3. Purpose of Project Request (Check One) <input type="checkbox"/> Add new item to the Program <input type="checkbox"/> Continuation of a previously adopted project <input type="checkbox"/> Modification of project already adopted in program (Year approved _____) |
|---|--|

5. Description:

6. Cost and Recommended Source of Financing

| | 2014 | 2015 | 2016 | 2017 | 2018 |
|----------------------------|------|------|------|------|------|
| BUDGET FISCAL YEAR: | | | | | |
| City: | | | | | |
| State: | | | | | |
| Federal: | | | | | |
| Other: | | | | | |
| Redesignations: | | | | | |
| TOTAL: | | | | | |

FIVE YEAR GRAND TOTAL: _____

7. 2014 request detail for state, federal, other, & redesignations:

| Type: | Agency: | Name or Account Number: | Amount: |
|-------|---------|-------------------------|---------|
|-------|---------|-------------------------|---------|

8. Estimated Life of Capital Project 5, 10 or 20 years:

Form 3C

City of New Haven

Request for Capital Projects Redesignation

Department: _____

Department Head or Coordinator: _____

Telephone Number: _____

Date: _____

From:

| # | Account#: | Title: | Amount: |
|---------------|-----------|--------|---------|
| 1 | | | |
| 2 | | | |
| 3 | | | |
| 4 | | | |
| 5 | | | |
| 6 | | | |
| 7 | | | |
| 8 | | | |
| 9 | | | |
| 10 | | | |
| Total: | | | |

To:

| # | Account#: | Title: | Amount: |
|---------------|-----------|--------|---------|
| 1 | | | |
| 2 | | | |
| 3 | | | |
| 4 | | | |
| 5 | | | |
| 6 | | | |
| 7 | | | |
| 8 | | | |
| 9 | | | |
| 10 | | | |
| Total: | | | |