

PROCEDURAL INSTRUCTIONS: 2023 BUDGET REQUEST

The 2023 Operating Budget is prepared and submitted via the Performance Budgeting (PB) System. PB training for new users or as a refresher is available from your Budget Analyst. Supporting documentation – narrative, organizational charts, etc. – will be available in the Budget Shared Documents on the County Intranet after June 2022.

For submission due dates, see the Budget Submission Check List (last page).

Your Budget Submission should be addressed and submitted ONLY to the Budget Director.

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NARRATIVE, ORGANIZATIONAL CHART, and MISSION STATEMENT, TRUST & GRANTS and MANDATES (IF APPLICABLE)

The printed budget contains an Organizational Chart, Mission Statement and Narrative (and, if applicable, a Mandate and Trust & Grants section) for each department. Departments that wish to make changes to these documents must use the forms especially prepared for this purpose. The 2023 version of these documents is accessible through the County Intranet in [Shared Docs > Budget > Budget Documents > 2023 Budget Prep Documents](#) by individual department.

PLEASE READ THE EDITING PROCEDURES. THEY HAVE CHANGED.

Language to be added should be done in **Underlined Type** and language to be deleted should be done in bracketed **~~[Strike-Through Type]~~**.

The Organizational Chart provides information to the public regarding County activities. The chart should reflect major organizational units such as district offices, bureaus or programmatic services. Do not include personal names. At the bottom of each chart is a brief statement regarding the method of appointment and term of office for the department head. Since the organizational chart is a PDF file, changes should be made by hand on the original and signed by the Department Head. (If there are no changes, indicate as such on the signed hard copy.) As stated in the call letter, any major organizational changes for the coming year, should be submitted to the Budget Department by August 2nd for review. No changes should be made to the organizational charts until approved by Budget.

Completed Trust and Grant sections must be emailed to your Budget Analyst, and a signed original is due with the budget submission. All language to be added should be done in **Underlined Type** and language to be deleted should be done in bracketed **~~[Strike-Through Type]~~** as described above. Contact your Budget Analyst for assistance in determining the unit, term, prior year, and current year amounts that should be listed for the 2023 Budget Book. **2023 TRUSTS WILL BE DESIGNATED BY “Y”.**

The Trust and Grant position count must match the number of active, non-hourly positions for each Trust T### in the HR system. Please review all trust positions to ensure that unneeded lines have been removed. Do not allow lines to continue if funding for the grant has ended. Your Budget Analyst can assist you in reviewing existing lines and abolishing unnecessary ones.

Narratives, Mission Statements, and Mandates must be emailed to your Budget Analyst, and signed originals are due with the budget submission. All language to be added should be done in **Underlined Type** and language to be deleted should be done in bracketed **~~[Strike-Through Type]~~** as described above. Your Narrative and Mission Statement should be brief, and please avoid using personal names and pronouns. Mandates are limited to State and Federal statutes; do not include County Charter functions.

DEPARTMENT POSITION LIST SUMMARY

(Form Excel 19-1)

The Position List Summary (Excel 19-1) summarizes position count data for three years ending with the budget request year. The Excel 19-1 will be available on the intranet at Shared Docs > Budget > Budget Documents > 2023 Budget Prep Documents. Completed Excel 19-1's must be emailed to your Budget Analyst, and signed originals are due with the budget submission.

Additions and changes should be highlighted in **RED** type. Do not make changes to any column except REQUESTED and ANALYSIS. In the Analysis column, explain the difference in the position count from 2022 to 2023. Example:

OBJECTS OF EXPENDITURE:		EXPENDED	ADOPTED	APPROP	PROJ	REQD	ANALYSIS
		2###	2###	2###	2###	2###	
Personal Service:							
Annual-Regular:	GROUP						
Dir. of Prog. Dev.	XIV	1	1	1	1		Abolish 1
Manager II	XIV					1	Recert from Prog Coord
Program Coordinator	XIII	2	2	2	2	1	Recert 1 to Mgr II
Accountant III	XII	1	1	1	1	1	
Program Administrator	XII	3	2	2	2	1	Recert 1 to Prog Spec
Program Specialist	X					1	Recert from Prog Adm
Administrative Asst.	X	1	1	1	1	1	
Secretary I (WP)	VII	1	1	1	1		Abolish 1
Account Clerk	VII	1	1	1	1	1	
Total Positions		10	9	9	9	7	

Date

Department Head

As stated in the call letter, any major organizational changes for the coming year, should be submitted to the Budget Department by August 1st for review. No changes should be made to the organizational charts until approved by Budget.

DEPARTMENT POSITION LIST DETAIL

(Form Automated19-2 and 19-1)

The Department Position List Detail (Automated 19-2 and 19-1) is generated from the PB System. The data is a direct interface from the HR System as of June 2022. The final report contains two parts: the Automated 19-2, which is a detailed list of each position, title, employee, and projected net salary inclusive of partial steps, longevity and other certain supplemental pay; and the Automated 19-1, which is a summary of positions and projected net salary by unit and by pay policy, i.e. CSEA, EXEC, etc.

Projected net salary is calculated by analyzing position information (i.e., title, group, salary by pay policy) and employee information (i.e., longevity and other certain supplemental pay, FTE, step/anniversary date). Salaries by pay policy are updated to the most recent contract negotiation or interest arbitration as of late-May 2022. Step increases for certain pay policies are not automatically calculated; contact your Budget Analyst for further information.

If a position is overfilled, the additional salary will be reflected in all totals, but the position count will reflect only one position.

A draft version (19-2_2023_TEST) will be available for the Departments to run in June 2022. Then for a period, using the PB system, Departments will have the opportunity to update function and mandate codes and, for those departments with positions in multiple units, to move positions between units. Position maintenance Instructions are available as a PowerPoint ([Position Maintenance.ppt](#)) in Budget's Shared Documents folder, or contact your Budget Analyst for assistance.

After position moves, a final version (19-2_2023) can be run. Changes to positions, and resultant changes to salary funding, must be made on a hard copy of this document, and the signed original is due with the budget submission.

How to run and save a copy of the 2023 Automated 19-2 and 19-1 report

- Log onto InfoView
(<http://intvptofinancewas.westchestergov.com:251/InfoViewApp/logon.jsp>)
- Go to: Document List
- Click the "switch to categories" icon in the upper left
- Go to: Corporate Categories > PB Reports > 19-2 Reports
- Select: [19_2 and 19_1](#)
- Click "Refresh Data" in the upper right
- Type in your Department Code
- Enter * for Employee Name and Position Number
- Type in exactly one of the following for Salary Projection Code: [19-2_2023](#) or [19-2_2023_TRUST](#). (See above for when to run which projection.) Do NOT use the "Show Values" pick list to select the Salary Projection Code.
- Enter * for Unit Code

- Click on Run Query

Once the report compiles, you can save a PDF version as follows:

- Click on the “Export to PDF for printing” icon on top banner
- A dialogue box will appear. Open or save file to desired location.

After the final Automated 19-2 and 19-1 is available, changes to annual regular funding must be made as manual 1010:01 itemizations in the PB system.

INFOVIEW DEPARTMENT SUMMARY REPORT

Include a hard copy, signed by the Department Head, of a 2.1a Department Summary report with the following columns:

(this report is found at Corporate Categories > PB Reports > PB Department Forecast and Budget Reports)

- 2021 YTD Actual
- 2022 Adopted Budget
- 22 Modified Budget
- 23 Department Request
- Variance: 23 Department Request – 2021 YTD Actual
- Variance: 23 Department Request – 2022 Adopted Budget

SUPPORTING DATA – GENERAL INSTRUCTIONS

Each itemized request in the PB system requires justification in the Comment field. Generic requests, such as “For Miscellaneous Contracts,” are not acceptable; you must list each contract with justification and amount as explained below. If justification cannot be accommodated by the Comment field, provide supporting information in another form (i.e. Excel or Word) and advise your Budget Analyst prior to submission.

POSITIONS AND ANNUAL REGULAR

Include justification for the following (with position number, title, and job group) in the budget submission:

- Current Year Added Starter positions.
- Positions to be Abolished
- Vacant Positions to be maintained. (Include an explanation of how the department continued operations while the position was vacant.)
- **DO NOT INCLUDE EMPLOYEE NAMES**

101S OTHER PERSONAL SERVICES

Hourly and Fee Positions: Hourly or Fee positions will be authorized only on an hourly rate or daily rate basis; when figuring costs, use the hourly and daily rates currently in effect. The Department of Human Resources can assist you in identifying the appropriate rate.

Differential Assignment (Shift, Area or Detective Differentials): Include calculation details for differential assignment pay.

200S EQUIPMENT

Definition: Equipment is defined as having a useful life of five to ten years. If a piece of equipment is materially damaged, it can be repaired or replaced. Equipment valued at less than \$300 should be budgeted under Materials and Supplies. All passenger vehicles (including light duty trucks) should be included in your operating budget request. Heavy equipment exceeding \$30,000 per item may be capitalized. For all motorized equipment requests, PB entry should include fleet number in the ‘Provider’ field.

Information Technology Review: Desktop and laptop computers are purchased by DoIT and should not be requested by individual departments.

Public Works Review: Where equipment requests require review by DPW (i.e., automotive equipment), the individual department is still responsible for requesting the item and the appropriate funding.

Fleet Evaluation and Funding requests: DPW is responsible for evaluating the condition of existing automotive equipment and preparing the recommended replacement list for all replacement vehicles, including motor pool, commissioner cars and County police vehicles. Prior to the budget submission date, DPW will provide to each affected department a list of automotive equipment recommended for replacement in the next year along with estimated cost figures. This list will indicate items you are responsible for requesting in Account 2300 of your Equipment Budget. Do not add or delete items from the DPW list. If your department has automotive equipment which does not have a DPW number, please advise Public Works.

Your budget request should include the list of vehicles including mileage (or hours) you are requesting to replace. PB entry should include fleet number in the 'Provider' field.

400S EXPENSES

4070:25 Countywide Copier Contract

Copier charges are budgeted under and charged to expense object/sub-object 4070:25. Use the description "2023 Copier Charges" in the itemization. (Please contact your budget analyst if you are unsure how to create a new budget line.)

4110 Travel and Meals

In your itemization, please differentiate between Routine Travel (contractual mileage and meal allowances, train and bus fares for inspections and field work, etc.) and Special Travel (related to attendance at conventions or conferences).

4310 Non Recurring Repairs

No request is to be made without prior Budget Approval.

4320 Rental and Taxes

If your department incurs rental charges as part of "Services by Public Works (5280)," do not use this account. Information concerning all other rentals (location, duration of lease, breakdown of charges and funding requested for the coming year) should be itemized in the PB System. Indicate for each location: street address, number of square feet of space rented, and rental per square foot.

4380 Contractual Services

4420 Technical Services

Contracts should be individually itemized in the PB System with current information: contract number, contract period, total contract amount, budgeted amount requested, explanation of service provided, etc. If an increase is requested over the prior year, provide the basis for the increase and explain how it was calculated. Increasing by an arbitrary CPI is not acceptable justification.

4912 Advance to Grants

Your budget submission should also include a cost benefit analysis for each of your grants that require a county match. Each Grant included in a trust, regardless if there is a County match, should have an itemized budget prepared. If a trust or grant requires additional hiring, the long-term sustainability of the grant funding must be documented. This information should already be available for new grants as it is now a requirement for the grant application review form.

4957 Comprehensive Program for the Aging

Include in the itemization or as a separate worksheet:

- Trust account name and number.
- Titles and projected salaries, including fringe benefit costs, for all positions associated with the grant for which advance-to-grants is requested. Contact your Budget Analyst for the appropriate fringe rate.
- Other operating expenses for which advance-to-grants is required.
- Amount requested
- Cost benefit analysis that justifies County tax levy support for the grant.

REVENUES

Departmental Income: Receipts from the collection of fees or charges for services rendered to a non-General Fund entity or the public, or for items sold to the public (i.e. admission charges to golf courses, etc.). If applicable, provide a detailed analysis to your Budget Analyst of how departmental income is calculated. If rate charge basis is calculated using salary and related fringe benefits, contact your Budget Analyst for the appropriate fringe rate.

Federal and State Reimbursements: Receipts from the Federal and State governments for partial or complete support of a regular departmental program or special project. Indicate governmental source, formula, and regular program or special project. Segregate federal from state aid, even if both sources support the same program. If applicable, provide the state or federal aid formula, i.e. the percentage of expense for which aid is eligible and the applicable rate of reimbursement. The budget should identify and reflect the impact of the 2022/23 Enacted New York State Budget. Your department's 2023 Budget submission should not include any federal or state aid that is not currently in place by law or regulation.

Interdepartmental Revenue: Charges for services or products provided to another County department's general Fund. Provide a detailed analysis of how interdepartmental revenue is calculated. If rate charge basis is calculated using salary and related fringe benefits, contact your Budget Analyst for the appropriate fringe rate.

BUDGET ITEMIZATION TECHNICAL POINTERS

Changes to 1010 Annual Regular and Fringe Accounts

PB does not allow the user to itemize the 1010 Annual Regular line, as well as certain fringe benefit accounts, because these lines can be populated with data only from the Salary and Benefit Forecast System (SBFS).

To itemize a change to 1010 Annual Regular budget, you must create a new line with Budget Object = 1010:01. To do this:

- Select the 1010 line.
- Click on Copy.
- A new line will appear below. In the Budget Object box, add :01 onto the end of 1010 so the box reads 1010:01.
- Click on Save.

You can now itemize the 1010:01 line. The process is similar for 1650:01 Retirement, 1651:01 FICA, etc.

Budget Itemizations: Prior year descriptive fields have all been deleted

You will be required to input *all* itemization fields with the latest information to properly justify the expense. Please insure that correct function codes are included in your 2023 Budget submission. If there have been any changes in the regulations or laws under which you are required to operate, documentation of the change must be submitted with your budget request.

Budget Itemization Flat File: Limited characters in Comment field

The "Comment" field in a PB itemization accepts text of significant length, but only approximately 220 characters, including spaces, print in the Budget Itemization Flat File. To count characters, paste the text in Word, and use the Word Count function in the Tools tab.

Budget itemizations: Copying multiple cells from Excel

Copying/pasting a group of Excel cells into the "Comment" field can produce unintended carriage returns, multiple blank spaces, and corrupted data...improperly formatted text that clouds the justification. Please manually type out your justifications, including prior year data, in the "Comment" field.

Budget Itemizations: DO NOT USE the character @

When a Budget Itemization Flat File is downloaded to Excel, clicking on a cell containing the character @ will generate an Outlook message because Microsoft sees the character as part of an email address. Please refrain from using @ in your itemizations.

REMINDER LIST

Have you read all instructions before completing the budget request submission?

Have you justified requests in clear, concise, and logical terms and given quantitative information where applicable?

Have you explained and justified new and continuing program requests in terms of departmental objectives, return on investment, cost-benefit effectiveness, and/or service to the public?

Have you reviewed your 19-2s for accuracy?

Have you emailed the following to your Budget Analyst: Department Position List Summaries (Excel 19-1), Mission Statement, Narrative, Mandate, and Trust & Grants section?

Have you included the following originals, signed by the Department Head, with the Budget Submission: Department Position List Summaries (Excel 19-1), Department Positions List Details (Automated 19-2 and 19-1), Mission Statement, Narrative, Mandate, Trust & Grants section, Organizational Chart, InfoView Summary Report, and any other additional justifications?

Have you included position justifications for the following?

- Current Year Added Starter positions.
- Positions to be Abolished
- Vacant Positions to be maintained. (Include an explanation of how the department continued operations while the position was vacant.)

Do individual positions and position totals on the Excel 19-1 Position List Summary and the Automated 19-1 reconcile? Do positions and net salary totals on the Automated 19-1 and Automated 19-2 reconcile?

If applicable, have you emailed detailed revenue calculations to your Budget Analyst for departmental income, interdepartmental revenue, and federal/state aid formula reimbursement?

Have you worked with your Budget Analyst to identify mandatory/discretionary program costs? (Each department must review and update the tagging of expenses and revenues.)

2023 BUDGET SUBMISSION CHECK LIST: 2022 DUE DATES

** If these supporting documents are part of your budget section, they must be emailed and submitted even if there are no changes from the prior year.

	Email Budget Analyst		Submit Signed Original	
Item	Due Date	Check	Due Date	Check
Departmental Reorganization, Consolidations or New Programs if applicable	August 1 st		n/a	
Organizational Chart**	n/a		Sept 1 st	
Mission Statement**	August 15 th		Sept 1 st	
Mandate**	August 15 th		Sept 1 st	
Narrative**	August 15 th		Sept 1 st	
Trust & Grants**	August 15 th		Sept 1 st	
Excel 19-1 Position List Summaries	Sept 1 st		Sept 1 st	
Automated 19-1 and 19-2	n/a		Sept 1 st	
Position Justifications			Sept 1 st	
Vehicle/equipment lists	Sept 1 st		Sept 1 st	
Other Supporting Justifications			Sept 1 st	
Info Advantage 2.1a Department Summary Report	n/a		Sept 1 st	
Interdepartmental Revenue and Departmental Income Worksheets	Sept 1 st			
Federal and State Aid Reimbursement Formula/Analysis	Sept 1 st			
This Budget Submission Check List	n/a		Sept 1 st	

Date

Department Head