

BUDGET LETTER

NUMBER: 14-05

SUBJECT: 2015-16 BUDGET PREPARATION GUIDELINES

DATE ISSUED: April 14, 2014

REFERENCES:

SUPERSEDES: BL 13-03

TO: Agency Secretaries
Agency Information Officers
Department Directors
Departmental Budget and Accounting Officers
Departmental Chief Information Officers
Department of Finance Budget and Accounting Staff

FROM: DEPARTMENT OF FINANCE

NOTE: Budget Officers are requested to forward a copy of this Budget Letter to your facility manager and accounting officer.

The Department of Finance (Finance) is issuing this technical Budget Letter (BL) to assist departments in planning for the 2015-16 budget process. This technical BL contains guidelines that are applicable to the overall budget process at this time. Instructions suitable to be issued later and those related to the Financial Information System for California (FI\$Cal), including new forms, templates, and deadlines will be provided in future BLs. (Attachment I)

Deadlines and Deliverables for Budget Documents due to Department of Finance, unless otherwise noted

July 21, 2014	To request funding for information technology projects in a fall BCP, departments are required to submit Feasibility Study Reports, Special Project Reports, or equivalent documents to the Department of Technology.
August 15, 2014	Request approval for late BCP submittal.
September 2, 2014	Capital Outlay Budget Change Proposals (COBCP) and Five-Year Infrastructure Plans for 2015-16, including any adjustments needed to conform to the enacted 2014-15 budget, 2014 Five-Year Infrastructure Plans, and construction escalation.
September 15, 2014	Regular BCPs, including Budget Bill language changes.
September 15, 2014	BCPs requesting funds for legislation chaptered through August 31. If enacted after August 31, then BCPs must be submitted no later than 10 calendar days after the chaptering of the bill.

Deadlines for Financial Reporting Requirements (2013-14 year-end financial reports) due to State Controller's Office, unless otherwise noted

July 31, 2014	General Fund, feeder funds (0081, 0084, 0085, 0086, 0089, 0090, 0091, 0094, and 0097), and economic uncertainty funds (0374 and 0375).
August 20, 2014	All other funds.
August 20, 2014	Report of Accounts Outside the Treasury System, Report 14, due to the State Treasurer's Office.
August 20, 2014	Report of Expenditures of Federal Funds, Report 13, due to Finance, FSCU.
September 2, 2014	Generally accepted accounting principles information, excluding independently audited financial statements.
October 1, 2014	Independently audited financial statements. If a final financial statement is not available by October 1, a draft can be submitted on October 1, with final following on October 15.

This BL provides instructions and information on the following topics.

	Page
I. General Information.....	3
II. Budget Change Proposals (BCP)	3-6
▪ Forms	3
▪ Timeframe	4
▪ General Guidelines and Procedures	4-6
III. Position Related Guidelines	6
IV. Capital Outlay Budget Change Proposals	6-7
V. Information Technology.....	7
VI. Financial Reporting Requirements (deadlines)	7-8
VII. Pro Rata Assessments and SWCAP Allocations	8
VIII. Baseline Budget Adjustments	8-10
IX. Miscellaneous	10
Additional Technical Guidelines and FISCAL Processes to be Issued Later ...	Attachment I
Coordination of Information	Attachment II

I. GENERAL INFORMATION

The guidelines in this BL apply primarily to BCPs related to state operations and local assistance. A BL for Capital Outlay Budget Change Proposals (COBCPs) guidelines will also be released. Unless specifically identified as COBCPs, the term BCP refers to state operations and local assistance proposals, not capital outlay; however, this BL does include components that require identification for potential facility or capital outlay costs related to state operations and local assistance BCPs.

Budget Development Guidelines: This BL provides guidelines for the technical/procedural preparation of the 2015-16 Governor's Budget. Further instructions related to FI\$Cal processes will be forthcoming.

Budget Preparation Calendar: Because of the transition to FI\$Cal, additional instructions will be provided in future BLs. Budget Calendars in the Budget Analyst Guide will be updated accordingly and will be available at:
<http://www.dof.ca.gov/fisa/bag/budgetcalendars.htm>.

Price Letter Standards: Price Letter Standards for 2015-16 are currently targeted for distribution in early September 2014. The Department of General Services (DGS) published an updated version of its web-based 2013-14 Price Book which lists both the 2013-14 and proposed 2014-15 rates for its services and can be viewed here:
<http://www.dgs.ca.gov/ofs/NewsEvents/PriceBookAnnouncement.aspx>.

State Administrative Manual (SAM): The budgeting chapter (Chapter 6000) of SAM is a valuable source of information on the technical aspects of the budget and legislative processes. SAM Chapter 6000 can be accessed on the Internet at:
<http://sam.dgs.ca.gov/Home.aspx>. SAM has **not** yet been updated to reflect FI\$Cal changes. Please use our additional instructions until SAM has been updated.

Timeliness and Confidentiality: As always, strict adherence to all schedules and due dates stipulated in this memo and in the attachments is required. **Until release of the Governor's Budget, please remember that all information contained in budget documents used during the Governor's Budget development process is strictly confidential.**

II. BUDGET CHANGE PROPOSALS (BCPs)

Forms

FI\$Cal Wave 1 departments will enter fiscal information directly into the new FI\$Cal System. For all non-Wave 1 departments, instructions and templates for such information will be provided separately. For a list of departments by wave, please go to the link below. A slightly modified Word shell will be distributed to capture the narrative portion of the requests.

http://www.fiscal.ca.gov/archive/special_project_reports/documents/departments_by_wave.pdf

Timeframe

BCPs, including requests for Budget Bill language changes, must be submitted to Finance no later than **September 15, 2014**, or by an earlier date established by the Finance Program Budget Manager, per instructions to be provided later. (**Exception:** BCPs for chaptered legislation and late requests approved by Finance [see below]). All major COBCPs and the Five-Year Infrastructure Plans for 2015-16, including minor COBCPs, Capital Outlay Concept Papers (COCPs), and adjustments that are needed to conform to the enacted 2014-15 budget or required changes to the escalation of construction costs are due by **September 2, 2014**.

BCPs requesting funding for information technology (IT) projects require Department of Technology approval of a Feasibility Study Report (FSR), Special Project Report (SPR), or equivalent document. Pursuant to Government Code section 11545, et seq., the Department of Technology is responsible for approving and overseeing IT projects. Therefore, departments are required to submit electronic copies of FSRs, SPRs, or equivalent documents to the Department of Technology. Per SAM section 4928, each state agency must also submit copies to the Legislative Analyst's Office. Departments are required to submit FSRs, SPRs, or equivalent documents to the Department of Technology no later than **July 21, 2014** (unless otherwise exempted by the Department of Technology), in order for Finance to consider any associated fall funding requests. Comprehensive information for IT project reporting, including instructions to assist departments in meeting Department of Technology reporting requirements, can be found in the *Statewide Information Management Manual* located at: http://www.cio.ca.gov/Government/IT_Policy/SIMM.html.

BCPs requesting funds for legislation chaptered through August 31, 2014, must be submitted no later than September 15, 2014. For bills chaptered after August 31, BCPs must be submitted **no later than 10 calendar days after the chaptering of the bill**. No BCPs for chaptered legislation will be accepted if submitted after the applicable time limit.

The Agency Secretary, or Departmental Director for those departments that do not report to an Agency Secretary, must approve any request for late BCP submittal. These late requests must be submitted in writing to **Todd Jerue**, Chief Operating Officer, Department of Finance, no later than **August 15, 2014**. Requests for late submittal are limited to those issues involving the most exceptional circumstances.

General Guidelines and Procedures for BCPs

Due to the implementation of FI\$Cal, there will be a new process for submitting BCPs (instructions to be provided later). In the meantime and for planning purposes, below are general guidelines to help departments plan.

1. **BCPs must fully conform to budget policies to be provided in the upcoming Budget Policy BL.**
2. **All information contained in BCPs is strictly confidential until release of the Governor's Budget.** Each department is responsible for maintaining the confidentiality of its respective BCPs until approved for release (usually simultaneously with the release of the Governor's Budget in January). Disapproved BCPs and disapproved versions of BCPs remain confidential working papers and must not be released. Responses to any requests for confidential budget documents under the Public Records Act or pursuant to discovery requests must be coordinated with Finance legal staff.

3. **The appropriate Agency Secretary must approve BCPs (including COBCPs).** Departments proposing changes which involve other departments or other departments' funds must obtain and attach written concurrence and/or comments on the proposed change from the affected department(s) Director(s) or designee(s) prior to submitting the BCP to Finance. **The BCP cover page requires each department's Chief Information Officer to review and sign all BCPs with IT components prior to submission to Finance.** BCPs that do not have the appropriate approval and, when applicable, concurrence and/or comments, will be returned without consideration.
4. **Funding for chaptered legislation that does not contain a specific appropriation must be absorbed or requested in a BCP or other budget request.**
5. BCPs requesting funds from a special or bond fund must be accompanied by an updated fund condition statement or by a statement of fund availability from the department administering the fund (if different from the requesting department). Bond-funded BCPs must also cite the specific bond measure and relevant chapters and sections for proposed funding (i.e., "bond pot").
6. **Departments must provide a well-written, complete BCP.** Departments must not rely on providing subsequent back-up material to respond to Finance's inquiries to provide needed justification for the request. There simply is not sufficient time to explain and refine every proposal through a question and answer process. BCPs that are incomplete by virtue of failing to provide relevant, critical, and substantiating information in written form may be returned to departments without analysis at the discretion of Finance. When applicable, departments' BCPs must include any proposed provisional, trailer bill, reversion, or reappropriation language. In the case of provisional and trailer bill language, the BCP must effectively justify the need for this language and the programmatic implications associated with it. For proposed reappropriation and reversion language, the BCP must clearly identify the relevant budget acts, items, and funds proposed for reappropriation and reversion, as well as the appropriate timeframes for encumbrance and liquidation.
7. **BCPs must include all appropriate documentation, workload statistics, and code citations or they will be returned without consideration.** If a proposed change is funded through redirection, both the positive and negative changes must be reflected. BCPs proposing redirections must include a statement of the immediate and future impact on the program from which the resources will be redirected. When submitting a BCP that affects more than one program or subprogram (currently called element) within programs, fiscal detail for each program/subprogram affected must be included. All program information must be consistent with the display in the Governor's Budget.
8. BCPs must be assigned an individual priority number and address a single issue. (Priority must be indicated by sequential numbering, with No. 1 being the highest priority.) Multiple issues may not be consolidated as a single priority. However, BCPs that address a single issue, but impact multiple programs, divisions, or units, may be consolidated.
9. BCPs must describe the methods of calculation and sources of data for all numbers used. Departments are encouraged to consult with their Finance Budget Analysts on analytical approaches, data sources, and content of the written BCPs prior to submission to Finance.

10. BCPs requesting new positions and/or programs must include both a narrative explanation and fiscal detail addressing the impact these new positions/programs will have on the facility needs of the department. **BCPs that do not include this information will not be considered. Salaries and retirement rates should be as of July 1, 2014. Retirement rates can be found in Control Section 3.60 of the upcoming 2014 Budget Act.**
11. BCPs must include a description of how the proposal is consistent with the department's strategic plan by identifying the objective(s) the BCP will support. The justification must articulate the compelling need for this proposal and its intended objectives.
12. Each BCP must include a discussion of alternative ways (other than the one being proposed and the status quo) to address the identified problem. **Submittals that do not meet this criterion will be rejected.**
13. Attachment II provides a list of designated lead agencies responsible for the coordination of specified subject areas/programs.

III. POSITION RELATED GUIDELINES

Requests for New Positions—The Administration's policy is to continue to contain the growth in authorized positions. Requests for new positions generally will be limited to redirections of existing positions. When requesting new positions, departments are required to clearly establish the long and short-term benefits to be gained by increasing personnel as opposed to other possible alternatives (e.g., automation, workload readjustments). Other alternatives that have been considered must also be identified and analyzed. BCPs requesting new positions must effectively justify why a redirection is not possible. If new positions are approved, positions will be budgeted at the mid-step, unless evidence is provided justifying a higher level for hard-to-fill classifications or based on the department's hiring practices. Finance must approve the establishment of any position above mid-step of the respective salary range.

IV. CAPITAL OUTLAY BUDGET CHANGE PROPOSALS

Major Capital Outlay Budget Change Proposals (COBCPs)

The General Guidelines and Procedures for BCPs described above also apply to COBCPs. COBCPs and Five-Year Infrastructure Plans (including requests for Budget Bill language changes) must be submitted to Finance per instructions to be provided later, no later than **September 2, 2014**, or by an earlier date established by the Finance Program Budget Manager. The BL with more specific instructions, including FI\$Cal related instructions, and due dates for submitting five-year infrastructure plans, COBCPs, and COCPs will be forthcoming.

Changes for any other reason may be deferred to the 2016-17 capital outlay budget cycle. The capital outlay process is described in SAM sections 6801, et seq. and is available at: http://www.documents.dgs.ca.gov/sam/SamPrint/new/m424dec13/chap_6000_sam/6801.pdf

COBCPs and departmental Five-Year Infrastructure Plans are required to be submitted to the Legislature with the Governor's Budget pursuant to Government Code section 13100, et seq. Detailed information on the submission of Five-Year Infrastructure Plans and COBCPs for the 2015-16 fiscal year will be provided in an upcoming BL. The

procedures manuals for completing departmental Five-Year Infrastructure Plans, which are available on Finance's website at: <http://www.dof.ca.gov/fisa/bag/bagtoc.htm>, will be updated with the new procedures and instructions related to FISCAL, when available.

Minor COBCPs

COBCPs for minor capital outlay projects for 2015-16 must be submitted to Finance no later than **September 2, 2014**, or by an earlier date established by the Finance Program Budget Manager. Detailed information on the submission of Minor COBCPs for the 2015-16 fiscal year will be provided in an upcoming BL. Please note that the dollar limit for each minor capital outlay project has been adjusted to \$634,000 for most agencies and \$872,000 for departments within the Resources Agency, per Public Contract Code sections 10108 and 10108.5, respectively.

V. INFORMATION TECHNOLOGY

Line-item display in the Governor's Budget

Although "information technology" is not displayed as a separate line in the Expenditure by Category, departments must report these costs in a manner that distinguishes the department's internal costs from consolidated data center costs.

Departments are required to inform the Office of Technology Services (OTech) of: (1) all activities and any significant changes in IT services anticipated; and (2) the IT equipment that will be included in their budget, but obtained from the data center. Failure on the part of the department to inform the OTech could have an adverse impact on OTech's ability to support the services or the procurement.

VI. FINANCIAL REPORTING REQUIREMENTS

The following schedule applies to the 2013-14 year-end financial reports for submittal to the State Controller's Office (SCO):

July 31, 2014—General Fund, feeder funds (0081, 0084, 0085, 0086, 0089, 0090, 0091, 0094, and 0097), and economic uncertainty funds (0374 and 0375).

August 20, 2014—All other funds.

The Report of Accounts Outside the Treasury System, Report 14, must be submitted to the State Treasurer's Office and a copy to the State Controller's Office.

The Report of Expenditures of Federal Funds, Report 13, must be submitted to Finance, FSCU on or before **August 20, 2014**.

Departments are responsible for both the accuracy and timeliness of the year-end reports. **Government Code section 12461.2 authorizes the SCO to withhold any or all operating funds from a department if that department fails to submit complete and accurate financial reports within 20 days of the prescribed due dates.** Therefore, departments should plan carefully to meet year-end reporting deadlines. To assist with this process, CALSTARS departments are reminded of the availability of sample task lists, checklists, year-end training sessions, and individualized assistance through the CALSTARS Hotline: phone (916) 327-0100 or e-mail: hotline@dof.ca.gov.

The CALSTARS Training Schedule can be accessed at:

<http://www.dof.ca.gov/accounting/calstars/training/view.php> and the Procedures Manual at: <http://www.dof.ca.gov/accounting/calstars/faq/cpm/php>. Departments may also contact Finance, FSCU for assistance at (916) 324-0385 or via e-mail at: fscuhotline@dof.ca.gov.

VII. PRO RATA ASSESSMENTS AND SWCAP ALLOCATIONS

Pro Rata assessments and SWCAP (Statewide Cost Allocation Plan) allocations will be available in **late September 2014**. Guidelines will be provided in a separate BL. For an overview of Pro Rata and SWCAP, please refer to the Finance Pro Rata and SWCAP website at: <http://www.dof.ca.gov/fisa/proswcap/proswcap.htm>.

VIII. BASELINE BUDGET ADJUSTMENTS (currently Planning Estimate Adjustments)

General

In FI\$Cal, Baseline Budget Adjustments (BBA) will replace Planning Estimate (PE) adjustments. Instructions on the BBA and the upload template for non-Wave 1 departments will be provided in a future BL.

BBAs may include the following as appropriate.

Current Year Only

Changes pursuant to various types of authority such as unanticipated costs, Control Section 26.00, and Control Section 28.00 are all part of the BBA and are for current year only.

Current Year and Budget Year

Appropriation Balances Carried Forward (Carryover Appropriation Expense)

Certain appropriation balances are to be carried forward from a prior year when funds are still available when carryover authority exists, and program requirements continue. Carryovers from 2013-14 to 2014-15 must be reconciled to the year-end financial reports submitted to the SCO. Carryovers into 2014-15 that are not expected to be expended and are still available must be included as carryovers into 2015-16 unless a reversion item is to be included in the 2015 Budget Bill or shown as savings. In the case of capital outlay programs, where many appropriations are available for three years, the department must estimate expenditures over the three-year period. In some cases, an appropriation may be carried over into future years (2016-17 and after). Departmental staff and Finance staff must resolve any differences in the authority cited or authorized carryover estimates to ensure that the budget and SCO's records reconcile. Departments should contact their Finance budget analyst or the SCO to resolve any discrepancies before they submit past year Schedule 10s.

Chaptered Legislation

If funding is requested for chaptered legislation containing a specific appropriation, the funding can be included in the baseline estimate. If funding is requested for chaptered legislation which **DOES NOT** contain a specific appropriation, but for which there is a cost, a BCP is required.

Employee Compensation

There are 21 collective bargaining units that represent state employees. Of the 21 bargaining units as of the release of this BL, 18 have contracts ratified by their membership and the Legislature; 15 for the 2014-15 and 2015-16 fiscal years and 3 through the end of the 2014-15 fiscal year. Any salary or benefit adjustments provided in current agreements will be addressed in a forthcoming BL.

Employer Retirement Contribution Rates—(Public Employees' Retirement System)

A forthcoming BL will provide instructions on BBA changes required for the state's contribution rate for retirement.

Limited-Term Positions, Expiring Programs, and Continuously Vacant Positions

BBA's must be made for limited-term positions/expiring programs and continuously vacant positions. Adjustments must include reductions for both Personal Services and Operating Expenses and Equipment, where appropriate.

One-Time Costs

BBA's must be made for the impact of previously budgeted one-time costs. A brief description of the adjustment **must** be provided.

Transfers

All transfers must be specifically authorized in the Budget Act or other legislation. The appropriate authority must be cited in the description of the adjustment.

Miscellaneous Baseline (Workload Budget) Adjustments

Only adjustments that do not appropriately fit into any other category may be categorized as Miscellaneous Baseline Adjustments. A brief/concise description of the adjustment **must** be provided. Do not combine various adjustments into one entry. Finance Program Budget Managers will determine whether the adjustments are baseline (workload budget) or policy.

BUDGET YEAR ONLY

Price Increase for Operating Expenses and Equipment

Government Code section 13308.05 authorizes a price increase workload budget adjustment. However, as stated in Government Code section 11019.10, except as provided in the Budget Act and implementing statutes, no automatic increases shall be provided to the University of California, California State University, the state courts, or to state agency operations, including, but not limited to, annual price increases to state departments and agencies. Therefore, departments seeking price increase funding for 2015-16 must request this through a BCP, consistent with the guidelines to be provided in the upcoming 2015-16 Budget Policy Budget Letter.

If a BCP is submitted for this purpose, the base that departments are to use for purposes of calculating any price increase adjustment is total operating expenses and equipment expenditures authorized in the 2014 Budget Act adjusted for major one-time expenditures, the amount budgeted for recoveries of statewide general administrative costs (Pro Rata

and SWCAP), and any items that have price increases already built-in (e.g., inflation factors incorporated into certain information technology projects). Departments may then apply to this base amount the U.S. state and local implicit deflator which can be obtained from your Finance budget analyst. The U.S. state and local implicit deflator will be provided by the end of September 2014. If departments can justify that another methodology may be more appropriate in calculating the budget year price increase, they should provide full justification in the BCP.

Merit Salary Adjustment

Government Code section 13308.05 also includes funding for Merit Salary Adjustments (MSAs) in their definition of a workload budget. However, savings result when positions return to the bottom step after staff promotions or departures, which are then available to pay for the costs of MSAs. Therefore, departmental budgets may already have sufficient funding for this purpose and no workload budget adjustments will be made.

Full-Year Costs of Programs Initiated in the Current Year

The full-year cost of programs authorized to begin after July 1 in the 2014-15 Budget may be included as workload budget adjustments for 2015-16 at the discretion of the Finance Program Budget Manager. Increases that are greater than the amounts previously documented in BCPs or other documents must be fully justified through the BCP process.

IX. MISCELLANEOUS

Appropriation Format

All budgets must be submitted in the FISCAL required program format, no exceptions.

If you have any questions, please contact your Finance Budget Analyst.

/s/Veronica Chung-Ng

Veronica Chung-Ng
Program Budget Manager

Attachments

ADDITIONAL TECHNICAL GUIDELINES TO BE ISSUED IN FUTURE BUDGET LETTERS

Subject Title	Target Release Date	Last Instructions Issued	SAM/Internet Reference
Various new Budget Letters related to FI\$Cal implementation	Late spring through fall	N/A	
Statewide Policies	July	BL 13-08	
Past Year Schedule 10s	July	BL 13-11	
Vacant Position Reestablishment	July	BL 13-12	
Collection of Past Year Revenues	July/ August	BL 13-13	
Budget Policy	July	BL 13-14	
Salaries and Wages Spreadsheet (Authorized Positions and Cost Estimates)	July	BL 13-15	6415, et seq., 6429, 6448, 6521
Preparation of Governor's Budget (tentative)	August	BL 13-16	http://www.dof.ca.gov/html/budlettr/forms/fin_form.htm
Employer Retirement Contribution Rate Adjustment	July	BL 13-17	
Employee Compensation	July	BL 13-18	
Price Letter	September	BL 13-22	http://www.dgs.ca.gov/ofs/Pricebook.aspx
SWCAP/Pro Rata	September	BL 13-23	8752-8758 http://www.dof.ca.gov/FISA/PROSWCAP/Proswcap.htm
Submission of Budget Materials to the Legislature and the Legislative Analyst's Office	December	BL 13-28	

COORDINATION OF INFORMATION

For BCPs dealing with the topics listed below, lead agencies or departments have been designated. Departments seeking funding for programs in these areas must coordinate the development of all related budget components, including BCPs, with the appropriate lead agency or department.

Topic	Lead Department	Contact	Phone
AIDS	Department of Public Health /Office of AIDS	Niki Dhillon	449-5942
Mental Health Services Fund (3085)	Finance	Carla Casteñeda	445-6423
Toxics			
Hazardous Waste Control Account (Fund 0014) Toxic Substances Control Account (0557)	Toxic Substances Control	Sara Benson	324-2993
Unified Program Account (0028)	Cal-EPA	Jim Bohan	327-5097
Proposition 65 (Safe Drinking Water and Toxic Enforcement Act of 1986)	Office of Environmental Health Hazard Assessment	Susan Villa	327-8044
Environmental License Plate Fund (Fund 0140)	Resources Agency	Pat Kemp	653-9709
Perinatal Services	Health Care Services	Kathleen Dong	319-9263
Temporary Assistance for Needy Families (TANF) Block Grant, including CalWORKs and TANF MOE	Social Services	Brian Dougherty	657-3750
Proposition 99 (Tobacco Tax and Health Protection Act of 1988)	Finance	John Bacigalupi	445-6423
Public Resources Account (Fund 0235)	Resources Agency	Pat Kemp	653-9709
Proposition 98 (Classroom Instructional Improvement and Accountability Act)	Finance	Anthony Crawford	445-0328
Proposition 117 (California Wildlife Protection Act of 1990)	Resources Agency	Pat Kemp	653-9709
Motor Vehicle Account (Fund 0044)	Finance	Mark Tollefson	322-2263
Petroleum Violation Escrow Account (Fund 0853)	Energy Commission	Mark Hutchinson	654-6718
Employee Compensation/Employer Retirement Contribution Rate Adjustments	Finance	Koreen Hansen	445-3274
State Penalty Fund (0903)	Finance	Jay Sturges	445-8913
Natural Resources Infrastructure Fund (0383)	Resources Agency	Pat Kemp	653-9709
Health Insurance Portability and Accountability Act (HIPAA)	Health and Human Services Agency	Elaine Scordakis	651-8066
1991 and 2011 Realignment	Finance	John Silva	445-6423