

Attachment 4

Operating Budget Submission Forms

- Form A & A-Attachment
- Form B
- Form C
- Form FF
- Form X
- Form Y

INSTRUCTIONS FOR FORM A: FB 2015-17 OPERATING BUDGET ADJUSTMENT
REQUEST AND FORM A-ATTACHMENT: FB 2015-17 OPERATING BUDGET
TRADE-OFF/TRANSFERS

Form A is to be completed for each item listed on the FB 2015-17 budget request (Form B) for Trade-Off/Transfer Requests, Selected Fixed Cost and Entitlement Expense Requirements, Selected Non-General Funds Requests, Selected Federal Funding Adjustment Requests, Adjustments to Non-Recurring Items, and Additional Resources for Current Programs. Form A-Attachment may be used to list multiple trade-off/transfer requests for a related Form A.

Sufficient details to support the request must be provided. Narrative justification (Parts IV through X) should be as precise as possible with quantitative workload and/or other supporting data.

Form A: Item Description and Preparation Instructions

Program ID/Org. Code and Program Title:

Submit request at the org. code level. Include the Program Title.

Department Contact/Phone:

Enter the name and phone number of the person responsible for the Form A.

Date Prepared/Revised

Underscore "Prepared" or "Revised" as applicable and enter date.

Department Priority

Assign a unique number to indicate the department priority of each request. For a trade-off proposal, the corresponding (+) and (-) adjustments should carry the same priority number.

Request Category

Indicate type of request, as allowed in the Budget guidelines.

- Trade-Off/Transfer: Requests for (+) or (-) adjustments within department ceiling to reflect true expenditure requirements or to meet other program requirements. Trade-off must include a (+) request and an equal offset (-) request \$ amount and/or position count. See Attachment 2 for guidelines.

- Selected Fixed Cost and Entitlement Expense: Include requests for debt services, employee fringe benefits, and Medicaid. See Attachment 2 for guidelines.
- Selected Non-General Fund: To maximize the use of non-general funds, include requests for conversion of general funds to non-general fund. See Attachment 2 for guidelines.
- Selected Federal Funding Adjustment: Federal fund ceiling may be increased as necessary to meet operational programs needs if:
 - Such federal fund ceiling requires no general fund support.
 - Sufficient revenues will be available to accommodate such budgeted increases through the biennium and beyond, as applicable.
 - The increase will not result in additional direct or indirect general, special, or revolving fund support to the department.

See Attachment 2 for guidelines.

- Adjustment to Non-Recurring Items: Although Act 134, SLH 2013, as amended by Act 122, SLH 2014, identified certain recurring items as non-recurring, departments may request these items to be included in the “status quo” operating budget ceiling. See Attachment 2 for guidelines.
- Additional Resources for Current Program: Requests for additional positions or funds necessary for the viability of current programs. Departments should exercise prudence and restraint in submitting any requests for increased general funds.
- Other: Requests that do not fit the above categories.

I. Title of Request

Provide a short concise title of the request.

Description of Request

Provide a full description only. Justification is in Part IV.

II. Operating Cost Summary

Summarize the total cost of the request by cost elements, position counts (permanent and temporary), and \$ amount. Provide a breakdown by all MOF.

III. Operating Cost Details

Provide:

1. The MOF of each line item of the request. If the MOF of the request is not shown on Form A, overstrike any unused MOF with the desired MOF. Formulas have been entered on these lines to compute the total and the breakdown by MOF automatically.
2. Specific description of each line item.
3. Position counts for permanent and temporary positions under separate columns.

Reminder: Chapter 37D, HRS, requires a separate cost element for financing agreements. See Executive Memorandum No. 96-17 for distinguishing criteria of this cost element.

IV. Justification of Request

As applicable, provide narrative for the following:

1. Justification of Request: Identify the problem and discuss how this request will resolve it. Explain why the request is consistent with program objectives and why it is critical at this time.
2. Provide back-up data on:
 - Current resources (funding and staffing)
 - Expenditures in prior years
 - Workload (fiscal biennium and out-years)
 - Other relevant factors
3. Discuss impact on program performance measures (current approved measures): measures of effectiveness, target group size, activity indicators.
4. Alternatives: Discuss alternatives considered. Explain why such alternatives were not viable.

V. Relationship of the Request to State Plan or Functional Plan

Discuss the objective, policy, and implementing action being addressed by the request.

VI. Information Systems and Technology

Discuss the personnel, equipment, software, consultant or other services being requested and future cost requirements. Indicate if the request has been coordinated with the Department of Accounting and General Services, Office of Information Management and Technology.

VII. Impact on Other State Programs/Agencies

Specify agencies; discuss the impact and whether they have been notified and are in concurrence. Coordination is the responsibility of the department and should be completed prior to budget submittal.

VIII. Impact on Facility Requirements (R&M, CIP)

Discuss whether this request will require appropriations or expenditures for rental of facilities, renovation of facilities, or capital improvements now or in the future. Indicate if capital funds have been budgeted.

IX. External Conformance Requirements

Discuss if request relates to other pertinent requirements such as federal/State mandates, compliance with health and safety requirements, etc. Discuss whether this request is mandated by recent legislation, whether future legislation must be submitted, and the legal requirements, if any, for this request.

Give specific statutory or legal references.

X. Required Legislation

Discuss if legislation is required for implementation of this request and, if so, indicate the legislative proposals (specify appropriate statutes to be amended) your department intends to submit.

XI. Other Comments

**Form A-Attachment (FB 2015-17 Operating Budget Trade-Off/Transfers):
Item Description and Preparation Instructions**

Program ID/Org Code

Should reflect program ID and organization code of corresponding Form A.

Cost Element

Use the following alphas to indicate the appropriate cost element of the (+) or (-) request:

- A – Personal Services
- B – Other Current Expenses
- C – Equipment
- L – Current Lease Payments
- M – Motor Vehicles

Item Description/Position Title

Indicate the budget item or position proposed for (+) or (-) adjustment.

MOF

Provide the MOF of the request from the Form A.

Psn. No.

Indicate the position number, if applicable, for each position proposed in a trade-off request.

FTE (P) and FTE (T)

Provide the permanent FTE or temporary FTE for each position. Enter (-) requests as negative FTE.

FY 16 \$ and FY 17 \$

List (+) or (-) amount for each line item adjustment. Enter (-) requests as negative amounts.

Total

Will be automatically computed.

INSTRUCTIONS FOR FORM B: FB 2015-17 DEPARTMENT SUMMARY OF
OPERATING BUDGET ADJUSTMENT REQUESTS

Form B is a summary listing of all FB 2015-17 budget requests to be proposed in departmental priority order.

Item Description and Preparation Instructions for Form B

Date Prepared/Revised

Underscore "Prepared" or "Revised" as applicable and enter date.

Status Quo Operating Budget Ceiling (Act 134/13, as amended by Act 122/14 adjusted for collective bargaining and recurring and non-recurring) by Means of Financing (MOF).

This section will be completed by the Department of Budget and Finance (B&F).

Request Category

See "Instructions for Form A" for explanation of request categories.

B&F Code

For B&F use only.

Program ID/Org. Code

Enter the program ID and org. code of the request as entered on Form A.

Department Priority

Enter the department priority number as entered on Form A. Requests with multiple MOF should be listed using the same priority number, with separate entries for each MOF.

Description

Enter the title of the request as entered on Form A (Title of Request).

MOF

Enter the MOF as entered on Form A.

FY 16 and FY 17

Enter the total position counts (permanent and temporary) and \$ amount corresponding to the MOF of the request for each fiscal year.

Enter the type of request as allowed in the Budget guidelines for Trade-Off/Transfer Requests, Selected Fixed Cost and Entitlement Expense, Selected Non-General Fund Adjustment, Selected Federal Funding Adjustment, Adjustment to Non-Recurring Items, and Additional Resources for Current Program.

Subtotals, Totals, and Grand Total

Subtotals of request categories, total adjusted status quo, grand total status quo, and grand total will be automatically computed.

INSTRUCTIONS FOR FORM C:
SUMMARY OF CURRENT OPERATING BASE

Form C is a summary that provides a breakdown of the department's budget base in FY 16 and FY 17 by Program ID, Organization Code, cost categories and MOF. Departments should use their FY 15 budget details as the starting point and make necessary adjustments to reflect collective bargaining additions and non-recurring reductions.

This breakdown forms the basis to which budget additions and/or reductions are applied to derive the Program ID and Organization summaries that are shown in the Program and Financial Plan budget document.

Item Description and Preparation Instructions for Form C

Program ID/Org. Code (Column A)

This section will be completed by the Department of Budget and Finance (B&F).

Program Title (Column B)

Enter the official title of the Program ID/Org. Code as reflected in eAnalytical.

MOF (Column C)

This section will be completed by B&F.

FY 15 Appropriation (Column D)

Enter the FY 15 appropriation amount for each MOF.

Less: Non-recurring (Column E)

Enter the non-recurring amount for each MOF (as applicable).

Add: FY 16 CB (Column F)

Enter the CB amount for each MOF (as applicable). [Note: B&F has CB breakdowns by Program ID/Org. Code and MOF that are derived from CB costing estimates. Please contact your assigned B&F analyst for this information.]

Add: FY 17 CB (Column G)

Enter the CB amount for each MOF (as applicable).

FY 16 Base (Column H)

Automatically calculated for each MOF.

FY 17 Base (Column I)

Automatically calculated for each MOF.

Note: The sections below are prefilled with Act 122, SLH 2014, FY 15 details. Please make the appropriate adjustments as may be necessary.

FY 16

Permanent FTE (Column J)

Permanent FTE count as reflected in FY 15 BJ1 by MOF.

Temporary FTE (Column K)

Temporary FTE count as reflected in FY 15 BT1 by MOF.

Total Personal Services

Total amount of personal services costs from permanent positions (BJ1), temporary positions (BT1) and other personal services costs (BJ1A) by MOF.

Other Current Expenses

Amount of other current expenses costs (BJ2) by MOF.

Equipment

Amount of equipment costs (BJ3) by MOF.

Leasing

Total amount of leasing costs (K2, K3 and K4) by MOF.

Motor Vehicles

Amount of motor vehicles costs (BJ4) by MOF.

Total FY 16 Base

Automatically calculated for each MOF.

Check

Automatically calculated for each MOF to check FY 16 base total (Column H) against FY 16 base total (Column Q). If the amount is not zero, a correction is necessary.

FY 17

Permanent FTE (Column J)

Permanent FTE count as reflected in FY 15 BJ1 by MOF.

Temporary FTE (Column K)

Temporary FTE count as reflected in FY 15 BT1 by MOF.

Total Personal Services

Total amount of personal services costs from permanent positions (BJ1), temporary positions (BT1) and other personal services costs (BJ1A) by MOF.

Other Current Expenses

Amount of other current expenses costs (BJ2) by MOF.

Equipment

Amount of equipment costs (BJ3) by MOF.

Leasing

Total amount of leasing costs (K2, K3 and K4) by MOF.

Motor Vehicles

Amount of motor vehicles costs (BJ4) by MOF.

Total FY 17 Base

Automatically calculated for each MOF.

Check

Automatically calculated for each MOF to check FY 17 base total (Column I) against FY 17 base total (Column Y). If the amount is not zero, a correction is necessary.

Quality control checks: Totals by cost elements and MOF must match. Also, department totals must be equal to or less than the departmental budget ceiling amounts.

Instructions for Form FF (Federal Awards for FB 2015-17 - Operating Funds)

Form FF, Federal Awards for FB 2015-17, must be completed and submitted for each program ID that expends federal funds and shall be used to establish the federal fund ceiling requested for MOF "N" and "P."

The list of "Major, Recurring Federal Awards for FB 15-17" shall be used to determine the appropriate MOF for all federal awards anticipated to be received and appropriated in FY 16 and FY 17 (a copy can also be found at www.federalawards.hawaii.gov). Federal awards on this list shall be budgeted as MOF "N." All other federal awards shall be budgeted as MOF "P."

Item Description and Preparation Instructions for Form FF:

Form FF shall include all awards assigned to your department from the list of "Major, Recurring Federal Awards for FB 15-17" under MOF "N" (federal funds) and all other awards including currently non-appropriated federal grants that are expected to be ongoing or other anticipated awards under MOF "P" (other federal funds). Anticipated awards under MOF "P" may be included if you reasonably expect to apply for and receive the federal award.

Due to the extended lapse date for prior years' federal fund appropriations, anticipated carryover amounts from previous years should not be included on Form FF or included in the budget ceiling.

"Prime (P) or Subaward (S)"

Enter "P" if you are the Prime Recipient or "S" if this is a sub-award from a Program ID in your dept. or from another State entity.

CFDA No.

Enter the CFDA Number assigned to the award by the federal awarding agency.

CFDA Program Title

Enter the Program Title for the CFDA Number (reference CFDA.gov)

Appropriation Account Title - FY 16

Enter that Appropriation Account Title to be assigned in FAMIS (maximum 40 characters) which describes the Program/Project Title for the award.

FY 15 Appropriation Symbol

Enter the Appropriation Symbol assigned to this award for FY 15, if applicable.

DAGS Use Only - FY 16

For DAGS use only for assignment of FY 16 Appropriation Account Symbols.

“N” Anticipated Award Amount - FY 16 and FY 17

If an award is included on the list of “Major, Recurring Federal Awards for FB 2015-17,” enter the amount as a MOF “N” award. All awards on the list of “Major, Recurring Federal Awards for FB 2015-17” for your Program ID should be listed. The amount should be the total award amount noted on the award notice or if not received, a reasonable estimate based on the previous year’s award or verbal notification from the awarding agency.

“P” Anticipated Award Amount - FY 16 and FY 17

If an anticipated award is not included on the list of “Major, Recurring Federal Awards for FB 2015-17,” enter the amount as a MOF “P” award. The amount should be the total award amount noted on the award notice or if not received, a reasonable estimate based on the previous year’s award or verbal notification from the awarding agency.

FB 15-17 Allocation Ceiling

Enter the Allocation Ceiling for your Program ID.

FB 15-17 Budget Request

Calculated amount; difference between the total anticipated award amounts and the Allocation Ceiling amount. If amount is positive, submit a budget increase request. If amount is negative, submit a budget decrease.

Date Prepared:
 Date Revised:
 Prepared by:
 Phone:
 Email:

FEDERAL AWARDS FOR FB 2015-17 (OPERATING FUNDS ONLY)
DEPARTMENT OF

Prog ID/Org ^{1/}	Prime (P) or Sub Award (S) ^{2/}	CFDA No. ^{3/} (Format: ##-###)	CFDA Program Title ^{4/}	Appropriation Account Title ^{5/} (40 characters maximum)	DEPARTMENT REQUEST				Comments
					FY 2015 Appropriation Symbol S-15-##-X ^{6/}	FY 2016 DAGS USE ONLY Appropriation Symbol (S-16-##-X)	Anticipated Award Amount MOF N ^{8/}	Anticipated Award Amount MOF P ^{9/}	

Instructions for Form FF (Federal Awards for FB 2015-17 (Operating Funds))

- Reporting Item**
- 1/ Prog ID/Org Provide Program ID and Org Code for budgeting purposes.
 - 2/ Prime (P) or Subaward (S) Enter "P" if you are the Prime Recipient or "S" if this is a sub-award from a Program ID in your dept. or from another state entity.
 - 3/ CFDA No. Enter the CFDA Number assigned to the award by the federal awarding agency.
 - 4/ CFDA Program Title Enter the Program Title for the CFDA Number in Column C (reference CFDA.gov)
 - 5/ Appropriation Account Title Enter that Appropriation Account Title to be assigned in FAMIS (maximum 40 characters) which describes the Program/Project Title for the award.
 - 6/ FY2015 Appropriation Symbol Enter that Appropriation Account Title assigned in FAMIS to this award in FY15, if applicable.
 - 7/ DAGS USE ONLY FY2016 Appropriation Symbol For DAGS use only for assignment of FY16 Appropriation Account Symbols.
 - 8/ "N" Anticipated Award Amount If an award is included on the list of "Major, Recurring Federal Awards for FB15-17," enter the amount as a MOF "N" award in Column H. All awards on the list of "Major, Recurring Federal Awards for FB15-17" for your Program ID should be listed in Column H. The amount should be the total award amount noted on the grant award notice or if not received, a reasonable estimate based on the previous year's award or verbal notification from the awarding agency.
 - 9/ "P" Anticipated Award Amount If an award is not included on the list of "Major, Recurring Federal Awards for FB15-17," enter the amount as a MOF "P" award in Column I. The amount should be the total award amount noted on the grant award notice or if not received, a reasonable estimate based on the previous year's award or verbal notification from the awarding agency.
 - 10/ FB 15-17 Allocation Enter the Allocation Ceiling for your Program ID
 - 11/ FB 15-17 Budget Request Calculated amount; difference between the total anticipated award amounts and the Allocation Ceiling amount. If amount is positive, submit a budget increase request. If amount is negative, submit a budget decrease.

INSTRUCTIONS FOR FORM X: FB 2015-17 BUDGET
OPERATING BUDGET ADJUSTMENT TIER PROPOSAL

Form X is to be submitted for each FB 2015-17 budget adjustment proposed to meet Tier 1, 2, and 3 target levels for each department. Form X will be prepared for each proposed adjustment listed on the Form Y (FB 2015-17 Department Summary of Operating Budget Adjustment Tier Proposals - Tier 1, 2, or 3).

Sufficient details to support the adjustment must be provided. Narrative impact statement (Parts III through VII) should be as precise as possible with quantitative performance measure reductions and/or other supporting data.

Form X: Item Description and Preparation Instructions

Program ID/Org. Code and Program Title:

Submit request at the org. code level. Include the Program Title.

Department Contact/Phone:

Enter the name and phone number of the person responsible for the Form X.

Date Prepared/Revised

Underscore "Prepared" or "Revised" as applicable and enter date.

Select One:

Select the appropriate Tier adjustment category.

Department Adjustment Priority

Assign a unique number to indicate the department priority for each adjustment.

I. Title of Adjustment

Provide a short concise title of the adjustment.

Description

Provide a full description only. Impact is in Part IV.

II. Operating Cost Summary

Summarize the total cost of the adjustment by cost elements, position counts (permanent and temporary), \$ amount, and Means of Financing (MOF).

III. Impact of Adjustment:

As applicable, provide narrative for the following:

1. Discuss how this adjustment will impact the program performance objectives.
2. Provide back-up data on:
 - Current resources (funding and staffing)
 - Expenditures in prior years
 - Workload (fiscal biennium and out-years)
 - Other relevant factors
3. Discuss impact on program performance measures (current approved measures): measures of effectiveness, target group size, activity indicators.

IV. Impact on Other State Programs/Agencies

Specify agencies; discuss the impact and whether they have been notified and the impact on their operations.

V. Impact on Facility Requirements

Discuss whether this adjustment will affect facility requirements for appropriations.

VI. Required Legislation

Discuss if legislation is required for the implementation of this adjustment and, if so, explain as necessary.

VII. Other Comments

**FB 15-17 BUDGET
OPERATING BUDGET ADJUSTMENT TIER PROPOSAL
DEPARTMENT OF**

Select one:

- Tier 1 (5%) _____
- Tier 2 (7.5%) _____
- Tier 3 (10%) _____

Program ID/Org. Code: _____
Program Title: _____

Department Adjustment Priority: _____

Department Contact: _____ Phone: _____

I. TITLE OF REQUEST:

Description of Adjustment: _____

II. OPERATING COST SUMMARY

	FY 16 Adjustment		FY 17 Adjustment		FY 18 (\$ thous)	FY 19 (\$ thous)	FY 20 (\$ thous)	FY 21 (\$ thous)
	FTE (T)	FTE (P)	FTE (T)	FTE (P)				
A. Personal Services								
B. Other Current Expenses								
C. Equipment								
L. Current Lease Payments								
M. Motor Vehicles								
TOTAL ADJUSTMENT	0.00	0.00	0.00	0.00	0	0	0	0

By MOF: A _____
B _____
N _____
P _____
R _____
S _____
T _____
U _____
V _____
W _____
X _____

TOTAL ADJUSTMENT

0.00	0.00	0	0.00	0.00	0	0	0	0
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FB 15-17 BUDGET
OPERATING BUDGET ADJUSTMENT TIER PROPOSAL
DEPARTMENT OF

Select one:

Tier 1 (5%) _____

Tier 2 (7.5%) _____

Tier 3 (10%) _____

III. IMPACT OF ADJUSTMENT

IV: IMPACT ON OTHER STATE PROGRAMS/AGENCIES

V: IMPACT ON FACILITY REQUIREMENTS

VI: REQUIRED LEGISLATION (Please specify appropriate statutes; i.e., HRS)

VII: OTHER COMMENTS

INSTRUCTIONS FOR FORM Y1, Y2, AND Y3:
FB 2015-17 DEPARTMENT SUMMARY OF OPERATING BUDGET ADJUSTMENTS
TIER PROPOSALS

Form Y1, Y2, and Y3 are summary listings of all FB 2015-17 budget adjustments to be proposed in priority order. Form X is prepared for each adjustment.

Item Description and Preparation Instructions for Form Y

Date Prepared/Revised

Underscore "Prepared" or "Revised" as applicable and enter date.

B&F Code

For B&F use only.

Program ID/Org. Code

Enter the program ID and org. code of the adjustment as entered on Form X.

Department Priority

Enter the department priority number (1, 2, 3, etc.) as entered on Form X. Adjustments with multiple Means of Financing (MOF) should be listed using the same priority number, with separate entries for each MOF. As such, based on the tier adjustment level, priority 1 will be the first item proposed for deletion from the status quo operating budget.

Description

Enter the title of the adjustment as entered on Form X (Title of Request).

MOF

Enter the MOF as entered on Form X.

FY 16 and FY 17

Enter the total position counts (permanent and temporary) and \$ amount corresponding to the MOF of the adjustment for each fiscal year.

Total Tier Adjustments

Total of Tier 1, Tier 2, and Tier 3 will be automatically computed.

