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HAWAII EMPLOYER-UNION HEALTH BENEFITS TRUST FUND
OFFICE OF THE PUBLIC DEFENDER

ADMINISTRATIVE AND RESEARCH OFFICE
BUDGET, PROGRAM PLANNING AND
MANAGEMENT DIVISION
FINANCIAL ADMINISTRATION DIVISION
OFFICE OF FEDERAL AWARDS MANAGEMENT (OFAM)

September 27, 2017

FINANCE MEMORANDUM

MEMO NO. 17-12

TO: All Department Heads

FROM: Wesley K. Machida /s/
Director of Finance

SUBJECT: FY 19 Supplemental Budget Policies and Guidelines (Fiscal
Biennium 2017-19)

The policies and guidelines included herein shall apply to the preparation of the Executive Supplemental Budget for FY 19 (FB 2017-19).

General Background

As general fund revenues lagged through much of FY 17, the Council on Revenues (COR) reduced its September 2016 general fund tax revenue projection of 5.5% to 2.5% as the fiscal year progressed. At its May 30, 2017 meeting, the COR maintained its general fund tax revenue growth projections of 2.5% for FY 17, 4.0% for FY 18 and FY 19, and 4.5% for FY 20 through FY 23; however, FY 17 general fund tax revenue collections still came in lower than expected at only 2.0% more than FY 16.

This raises serious concerns as the decreased revenues for FY 17 lowered the general fund base going into subsequent years and this lackluster growth going forward could make it difficult to meet the COR's May 2017 projection of 4.0% growth in FY 18.

While the first two months (July and August 2017) of general fund tax revenue growth for FY 18 is 8.9%, it is premature to predict a trend in revenues for the remainder of the fiscal year. As we have seen in the past several years, changes in revenue growth can be unpredictable over a 12-month period.

Thus, there may be optimism regarding the State's fiscal situation due to general fund revenue growth thus far, combined with the carryover general fund balance of \$893.8 million. However, while this balance will help to support our increasing operating costs, including our commitments to fund collective bargaining increases and the State's unfunded pension and other post-employment benefits (OPEB) liabilities, there are other factors to consider.

Of continued concern is that the State's expenditures are expected to outpace revenues for the next few years until FY 21.

The State must also be prepared to bear the costs of federal programs for services which the State deems critical should the federal government reduce or discontinue funding. The impact of significant federal fund reductions may be twofold, as the State will bear the economic impact of the reduced funding while providing additional funds for federal programs.

The instability in Congress is also a concern due to the economic and fiscal impact of the absence of a federal budget for the upcoming federal fiscal year. A federal government shutdown, which could result if no federal budget is passed, could significantly impact our State.

When these significant factors are looked at together, they reinforce the need to be prudent and conservative with our expenditures to ensure the State's fiscal stability through FY 2017-19 and beyond. We must responsibly control our expenditures to prepare, to the extent possible, for uncertain revenue collections and reductions in federal funds, while supporting the increased cost of our daily operations.

The State's Fiscal Condition

General fund tax revenue collections for FY 18 appear to have gotten off to a strong start, growing by 11.9% in July then 8.9% in August compared to FY 17. However, these growth levels do not accurately reflect economic activity due to adjustments made in FY 17 which lowered revenue amounts in the beginning of the fiscal year, artificially increasing growth levels for FY 18.

At its most recent meeting on September 7, 2017, the COR has indicated that they believe that Hawaii's economy continues to be strong, noting strong visitor arrivals and expenditures, job counts and construction activities. However, the COR also expressed concerns regarding the economy reaching the end of its expansionary cycle.

Thus, the COR revised its May 2017 general fund tax revenue projections by increasing FY 18 and FY 19 from 4.0% to 4.3% and reducing FY 20 through FY 23 from 4.5% to 4.0%. The COR also projected 4.0% growth for FY 24. Although the projections for FY 18 and FY 19 have increased, the decreased base for FY 17 and lower projections in the planning years result in a projected decrease in general fund tax revenues totaling over \$375 million from FY 18 through FY 23.

Critical and Sustainable

It is always a challenge to balance current program needs with the future demands on State resources. Again, keep in mind that the State is projected to spend more than it is taking in on an annual basis while facing significant increases in funding pension and OPEB liabilities and, potentially, federal programs. It is our responsibility to craft a budget that is sustainable while doing our best to address critical needs. We must first ensure that we make the most efficient use of our resources and that public funds are

judiciously spent for their intended purpose. As such, each department's budget review process should first consider alternative means and resources which could be used to address program needs.

Due to the many ongoing and upcoming demands on the State's limited resources and in light of uncertain revenues, very limited funding will be available for FY 19 supplemental budget requests. Departmental budget requests should concentrate on addressing critical program needs, which would most significantly impact our State programs and the residents of our State. Our first consideration will be given to second-year funding for priority programs which were funded only in FY 18 and require funding in FY 19 to continue.

Budget Transparency

Departments should review their FB 2017-19 operating budget details for items which do not align with anticipated expenditures and can be addressed immediately. Each department's review should include, but should not be limited to, the following, as applicable:

- Negative adjustments
- Underfunded, unfunded or unbudgeted positions
- Specific budget line items which do not align with anticipated expenditures

Be aware that Section 37-74(f), HRS, and Section 96 of Act 49, SLH 2017, prohibit funds to be expended to fill a permanent or temporary position for the lowest level of a program if the filling of that position causes the position ceiling for that level of the program to be exceeded. "Position ceiling" is defined as the maximum number of permanent and temporary positions that an expending agency is authorized for a particular program. This prohibition does not apply to:

- Positions at University of Hawaii (UH) and Hawaii Health Systems Corporation;
- Positions entirely federally funded;
- Positions necessary for compliance, without undue delay, with a court order or decree if the Director of Human Resources Development determines that the recruitment through normal civil service procedures would result in delay or noncompliance;
- Positions for special, research or demonstration projects approved by the Governor;
- Positions approved by the Governor to perform an emergency management function under the Department of Defense pursuant to Section 127A-12(b)(9), HRS;
- Casual hire positions;

- Vicing positions;
- Positions established by an agency or department pursuant to explicit statutory authorization to establish such positions; and
- Positions established by an agency or department for a program or project funded by an appropriation in an Act other than the general or supplemental appropriations Act.

Thus, it is imperative that all departments review their unbudgeted positions. All unbudgeted positions that are critical and on-going must be identified and incorporated into the budget. Additional funding will not be provided for these positions because they are currently funded within existing budgets; as such, only requests for “conversion of unbudgeted positions” which are cost neutral but may increase temporary or permanent position counts may be submitted.

Departments should submit the following for changes necessary to align their budgets in FY 19:

1. “Conversion of unbudgeted positions” requests to authorize unbudgeted positions through trade-off and transfer of funding and position counts (if necessary, permanent or temporary position counts may be requested); or
2. Trade-off and transfer adjustment requests necessary to correct negative amounts, fully fund underfunded or unfunded positions, or realign the budget to expenditures; or
3. Base adjustment requests to delete underfunded or unfunded positions.

Federal Fund Budgeting

Since FY 14, the State has been budgeting and expending federal awards by budgeting each anticipated grant award and expending each grant award on a one-to-one (grant award to appropriation symbol) basis. This process is intended to increase transparency and improve the State’s ability to meet federal reporting requirements.

The Federal Fund Information for States (FFIS) list of major, recurring federal awards was used to determine which federal awards were appropriated in FB 2017-19 as means of financing (MOF) “N” (federal funds). All other federal awards which were anticipated to be received in FY 18 or FY 19 were appropriated as MOF “P” (other federal funds).

Each operating federal grant award anticipated to be received in FY 18 received a unique appropriation symbol and an extended lapse date (operating federal funds lapse after three fiscal years, instead of one fiscal year) to accommodate the difference between the State and the federal fiscal years and performance periods which extend beyond one year. Also, capital improvement program (CIP) federal fund appropriations which have been deemed necessary to qualify for federal-aid financing and

reimbursement will lapse five fiscal years after the fiscal biennium to encourage the timely implementation of federally-funded projects and expenditure of federal grant awards.

For planning purposes, it should not be assumed that State funding will automatically replace federal funding in situations where federal funding is disrupted or discontinued, nor should it be assumed that State funding will be increased to qualify for increases in available federal matching funds. Future reductions to federal grant awards and other federal funding agreements are highly possible and departments should be working with their federal contacts to closely monitor the status of the appropriate federal programs.

All agencies receiving federal funds for operational purposes shall review such operations for possible changes to anticipated federal grants or other federal funding agreements. At this time, the use of discretionary federal funds for positions is discouraged and should be minimized.

During this supplemental budget process, departments should submit requests to adjust FY 19 federal fund ceilings to more accurately reflect anticipated federal award amounts or to correct the MOF, if necessary. The attached listing of "Major, Recurring Federal Awards for FY 19" shall be used to determine the appropriate MOF for all federal awards anticipated to be received and appropriated in FY 19. (Note: The list is based on the federal FY 17 budget.)

All departments should use the Federal Award Management System (FAMS) electronic workflow, which is part of Datamart, to update their **Form FF** (*Federal Awards for FY 19*) which should include all anticipated grants to be received in FY 19 and shall be used to determine MOF "N" and MOF "P" ceiling adjustments. The appropriate budget request **Form A** (*Operating Budget Adjustment Request*) should be submitted to reflect all adjustments; all requests should also be included on **Form B** (*Department Summary of Operating Budget Adjustment Requests*).

I. General Policies

The general policies for the development of the FY 19 Executive Supplemental Budget are as follows:

- A. Program goals and objectives are generally expected to be accomplished within existing funding levels for general and non-general funds. There will be very limited operating budget increases from current appropriations for FY 19, as authorized in Act 49, SLH 2017 (the General Appropriations Act), as discussed below.
- B. Before requesting additional funds, departments should first consider trade-offs and transfers within and among their programs to address departmental needs or to bring about greater efficiency.
- C. Departments should continue their efforts to consider the use of non-general funds, as appropriate, to support their programs. Changes in MOF may be proposed as appropriate.

Again, departments should not assume that State funds will be available to support program costs if federal funds are no longer available or that State funding will be increased to qualify for increases in available federal matching funds. The use of discretionary federal funds for positions is discouraged and should be minimized.

- D. Except as otherwise provided by law, special or other funds authorized to receive general revenue receipts, or general fund appropriations, should consider the feasibility of discontinuing such general fund support as funds of this type should generally be self-sustaining. As necessary, draft legislative proposals should be prepared to discontinue such general fund support.
- E. Pursuant to Section 37-68(1), HRS, any proposal for new programs, regardless of funding sources, must demonstrate that such programs are appropriate functions of State government and can be implemented by government as cost-effectively as by the private sector.
- F. Departments should be prepared to initiate necessary enabling legislation, or appropriate rule changes, to coincide with budget requests, as applicable. However, bear in mind that only legislative proposals that have been coordinated with the Governor's Office should be proposed at this time. The Department of Budget and Finance (B&F) analyst assigned to your department should be informed of the applicable proposals as part of the budget review. (Form A, Request for Operating Budget Adjustment, should be used to provide the necessary information to justify the request.)

II. Supplemental Budget Guidelines

A. Operating Budget

The following guidelines apply to all MOF, unless otherwise specified.

1. FY 19 operating budget requests may be submitted for the following:
 - a. Administration Initiatives. Requests for positions and funds that support the Administration's priorities.
 - b. Trade-offs and transfers. Cost neutral trade-off and transfer requests within and among programs may be submitted to address changes in program needs or to improve operational efficiency or budget transparency.
 - c. Conversion of unbudgeted positions. Cost neutral trade-off and transfer requests within and among programs may be submitted to fund unbudgeted positions. Requests for conversion of unbudgeted positions may include new temporary or permanent position counts, if necessary.

d. Fixed costs and entitlement expenses. Requests for debt service, fringe benefits, Medicaid and financial assistance may be submitted for the following programs:

- Debt Service

AGS 231: Finance agreement payments

BUF 721, BUF 725, BUF 728: Principal and interest on general obligation (G.O.) bonds

HHL 625: Finance agreement payments

TRN 195, TRN 395, TRN 595: Principal and interest on Department of Transportation's (DOT) revenue bonds and G.O. reimbursable (G.O.R.) bonds

- Employee Fringe Benefits

BUF 741, BUF 745, BUF 748: Pension Accumulation, Social Security and Medicare

HHL 625: Pension Accumulation, Social Security, Medicare and Employer-Union Health Benefits Trust Fund (EUTF) premiums and health insurance

BUF 761, BUF 765, BUF 768: EUTF premiums for health insurance

- Medicaid/QUEST

HMS 401: Health care payments

e. Federal fund adjustments. The attached listing of "Major, Recurring Federal Awards for FY 19" shall be used to determine the appropriate MOF for all federal awards anticipated to be received and appropriated in FY 19.

Form FF, Federal Awards for FY 19, shall include the following:

- All awards on the list of "Major, Recurring Federal Awards for FY 19" included under MOF "N" (federal funds).
- All other recurring, including currently non-appropriated, or 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 a federal award that has not been designated as MOF "N."

- The total amount of each federal award anticipated to be received in FY 19, regardless of the performance period. Departments should make reasonable estimates of anticipated grant award amounts based on the previous year's grant award and/or by discussion with the awarding federal agencies.
- Note: Due to the extended lapse date for federal fund appropriations, anticipated carryover amounts from FY 18 or prior should not be included on Form FF or included in the budget.

FY 19 federal fund (MOF "N" or "P") budget requests shall be submitted:

- For appropriation ceiling increases required because the total amount of awards anticipated to be received in FY 19 exceeds the Act 49, SLH 2017, appropriation ceiling for the respective MOF, as indicated on Form FF.

All departments, however, should consider that future reductions to federal grant moneys are always a possibility and should exercise caution when requesting an increase to their federal fund ceiling. Departments should not assume that State funds will be available to support program costs if federal funds are no longer available.

- For appropriation ceiling decreases required because the total amount of awards anticipated to be received in FY 19 is less than the Act 49, SLH 2017, appropriation ceiling for the respective MOF, as indicated on Form FF.
- To correct the MOF for awards already appropriated in Act 49, SLH 2017, if necessary.
- Note: Changes in receipts must be reflected in the Quarterly Update of Revenue Estimates.

- f. Health, safety and court mandates. Requests may be submitted to address requirements for public health and safety, court orders or federal mandates.
 - g. Second-year funding. Requests may be submitted to provide FY 19 funding for programs with FY 18 funding.
 - h. Other requests. Requests may be submitted for other highly critical and sustainable program requirements that do not fall in the aforementioned categories.
2. Increases to non-general fund appropriation ceilings may be requested if there is sufficient basis for the department's revised estimates and if such increases will not require additional general fund appropriations. A financial

plan for the fund supporting the request must also be submitted. (Note: Changes in receipts must be reflected in the Quarterly Update of Revenue Estimates.)

3. Existing positions must be funded for the full year; new positions shall be funded for a maximum of six months for the first year, then for the full year thereafter. Vacant positions must be funded for the full year; partially funded or unfunded positions should be eliminated.
4. Section 37-74(f), HRS, and Section 96 of Act 49, SLH 2017, prohibit funds to be expended to fill a permanent or temporary position for the lowest level of a program if the filling of that position causes the position ceiling for that level of the program to be exceeded, with specified exceptions (see prior ***Budget Transparency*** section for details). "Position ceiling" is defined as the maximum number of permanent and temporary positions that an expending agency is authorized for a particular program.

All positions currently funded by departments that are not authorized in Act 49, SLH 2017, or exceptions under Section 37-74(f) must be identified. Those positions deemed critical and ongoing should be incorporated into the budget. Additional funding will not be provided for these positions; only requests for "conversion of unbudgeted positions" (trade-off and transfer) may be submitted.

5. Legislative proposals containing specific appropriations or impacting revenues must be coordinated with the Governor's Office. The B&F analyst assigned to your department must also be informed accordingly.
6. With the exception of Department of Education (DOE), UH, and the Office of Hawaiian Affairs, the State Chief Information Officer (CIO) and the Office of Enterprise Technology Services shall have authority over the design and implementation of all Executive Branch Information Technology (IT) infrastructure, software applications, Information Resource Management (IRM) activities, and shared services, including, but not limited to, data and telecommunications networks. All department IT and IRM roadmaps must be updated and budget requests shall be submitted to the CIO as part of the budget submission and review process in compliance with Administrative Directive No. 15-02, dated December 10, 2015, and Act 58, SLH 2016, Section 3 (Sections 27-43(a)(4) and (5), HRS), effective July 2, 2016, and must obtain CIO approval in conjunction with B&F's recommendation and the Governor's approval.

B. Capital Improvement Budget

Departments should focus on completing the CIP projects already authorized in previous and current budget acts. Departments are encouraged to review their current appropriations for trade-offs or to propose lapsing existing projects before considering requests for new funding as CIP funding will be limited.

1. CIP project requests may be submitted for the following:
 - a. Administration Initiatives. Projects which support the Administration's priorities.
 - b. Energy efficiency. Projects which improve energy efficiency or conservation.
 - c. Health, safety, court mandates. Projects to address public health and safety, court orders/consent decrees or federal mandates.
 - d. Major repair and maintenance (R&M). R&M projects for existing public or educational facilities.
 - e. Trade-offs. Projects that result in no net increase in authorization levels due to offset by the lapsing of other projects.
 - f. Others. Critical projects that do not fit into the above categories.
2. Major R&M includes projects that extend the useful life of a facility or provide for greater functional/operational efficiency through a significant improvement or upgrade. The life expectancy of the project should be generally over 15 years. Examples include: reroofing, air conditioning equipment, refurbishing of building space or building infrastructure, major improvements to sports facilities, and resurfacing.
3. CIP financed by special funds, revolving funds, or revenue bond funds must be self-supporting. Departments must ensure that the responsible program will be able to generate sufficient revenues to cover the cost of the undertaking, including principal and interest, that a dedicated fund has been authorized to ensure the availability of funds for such purpose and that these revenues are reflected in the Quarterly Update of Revenue Estimates.
4. CIP requests financed by federal funds or other federal funds which require extended lapse dates (biennium plus five years) to meet the requirements of their federal awards must include the following language in their project description: "This project is deemed necessary to qualify for federal-aid financing and/or reimbursement."
5. All requests will be reviewed for their impact on debt service and operating costs. Additional operating costs incurred as a result of CIP requests must be accommodated within your department's operating budget ceiling.

Pursuant to Act 135, SLH 2014, and Act 150, SLH 2015, departments submitting CIP requests must provide estimates of operational costs for each proposed CIP project and furnish all documents that support each operational cost estimate. **Form CIP Op** (*Estimated Operating Costs*)

Related to CIP Requests) and **Form CIP Op B** (*Department Summary of Estimated Operating Costs Related to CIP Requests*) have been developed to standardize reporting of CIP operational costs in conformance with these Acts.

Operating cost information must be included in **Table R** (*Capital Project Information and Justification Sheet*), **Form CIP Op** (*Estimated Operating Costs Related to CIP Requests*) and **Form CIP Op B** (*Department Summary of Estimated Operating Costs Related to CIP Requests*) for all CIP budget requests.

6. Works of Art. Departments are reminded that CIP budget requests should include 1% for Works of Art in accordance with Section 103-8.5, HRS, as amended, and criteria set forth by the State Comptroller.
7. User and expending agencies with CIP requests to be funded by G.O. or G.O.R. bonds are reminded of compliance requirements of the Tax Reform Act of 1986, including amendments thereto. **Form PAB** (*Questionnaire - G.O. Bond Fund Appropriations*) (revised September 2013) must be completed and submitted for every G.O. or G.O.R. bond fund CIP request. If assistance with this form is required, please contact B&F's Financial Administration Division.

III. Submission Requirements and Format

Departments must use the following formats in submitting their Supplemental Budget requests and should use the attached instructions as applicable. Refer to the attached Instructions for BJ Summary Tables Update, Budget Narratives, and CIP Requests for details. Financial plans for funds supporting non-general fund requests are also required.

A. Requirements for Operating Budget Requests:

1. Use **Form A** (*Operating Budget Adjustment Request*) to:
 - a. Request FY 19 budget adjustments as allowed under II.A (Supplemental Budget Guidelines, Operating Budget).
 - b. Identify details of plus or minus funding in requests for trade-offs/transfers. **Form A-Attachment** may be used to list multiple conversion of unbudgeted positions or trade-off/transfer proposals.
2. Use **Form B** (*Department Summary of Operating Budget Adjustment Requests*) to summarize all supplemental budget adjustment requests at the program ID/organization code level. All requests shall be listed sequentially using unique priority numbers; duplicate priority numbers may only be used for corresponding trade-off/transfer requests or for requests with multiple MOF.

3. Use **Form FF** (*Federal Awards for FY 19*) to summarize all federal awards anticipated to be received and budgeted in FY 19.
4. For each special/revolving fund appropriated in Act 49, SLH 2017, an updated six-year financial plan must be submitted.
5. Update of **BJ Summary Tables**. Refer to the attached Instructions for BJ Summary Tables Update, Budget Narratives, and CIP Requests for details.
6. **Budget Narratives**. Refer to the attached Instructions for BJ Summary Tables Update, Budget Narratives, and CIP Requests for details.

B. Requirements for CIP Budget Requests:

1. All departments are required to use eCIP, B&F's web-based CIP system, to update the CIP tables and prepare their supplemental CIP budget request (Form S-Supplemental should be downloaded in Excel format from eCIP):
 - a. Use **Table P** (*Capital Project Details*) to request supplemental budget adjustments as allowed under II.B (Supplemental Budget Guidelines, Capital Improvement Budget).
 - b. Use **Table Q** (*Capital Project Details*) to provide project schedule, expenditures, and other information for each respective CIP request.
 - c. Use **Table R** (*Capital Project Information and Justification Sheet*) to provide narrative project information and justification for each respective CIP request.
 - d. Use **Form S-Supplemental** (*Summary of Proposed CIP Lapses and New CIP Requests*) to identify projects which can be lapsed (including trade-offs) and summarize all FY 19 Supplemental Budget CIP Requests. "Part A: Proposed Lapses" and request category of Form S-Supplemental must be completed manually after downloading the Form S-Supplemental file from eCIP. All requests shall be listed sequentially using unique priority numbers; duplicate priority numbers may only be used for corresponding requests with multiple MOF.
2. **Form PAB** (*Questionnaire - General Obligation Bond Fund Appropriations*) (revised September 2013) must be completed for all G.O. and G.O.R. bond funded CIP requests to indicate anticipated private activity use of State facilities.
3. **Form CIP Op** (*Estimated Operating Costs Related to CIP Requests*) and **Form CIP Op B** (*Department Summary of Estimated Operating Costs Related to CIP Requests*) must be completed for all CIP requests to indicate the anticipated operating costs related to each CIP project requested.

C. Additional Requirement:

Act 150, SLH 2015, also requires that each agency responsible for operating or maintaining a State-owned building, facility or other improvement furnish B&F with an estimate of the deferred maintenance costs for the building, facility or other improvement. Deferred maintenance cost refers to the cost of R&M of the State-owned building, facility or other improvement which has been delayed past the ordinary R&M cycle.

A summary of the deferred maintenance costs must be provided in the Supplemental Budget document. As such, all departments responsible for operating or maintaining a State-owned building, facility or other improvement must complete and submit **Form DMC** (*Department Summary of Estimated Deferred Maintenance Costs*). Detailed worksheets and other supporting details should be available upon request.

D. Availability of Electronic Forms:

Forms will be e-mailed to your Administrative Services/Budget Officers. In addition, these forms will also be available on the B&F website.

Form S-Supplemental should be downloaded from eCIP, in blank form or prefilled with FY 19 Supplemental Budget requests which have been inputted in eCIP. The budget narrative is available on eBUDDI.

A prefilled **Form FF**, with FY 19 information from your FB 2017-19 Form FF, will be available on FAMS. B&F's Office of Federal Awards Management will notify your department via email when your **Form FF** may be updated on FAMS.

IV. Due Dates/Other Requirements

A. The following must be provided to this office:

1. By Monday, October 16, 2017: Two copies of each submission, including Forms A, A-Attachment, B, and FF (for the operating budget) and Tables P, Q, and R, and Forms S-Supplemental, PAB, CIP Op and CIP Op B (for the CIP budget). Financial plans to support non-general fund requests are required, as appropriate. Electronic files of Forms A, A-Attachment, B, S-Supplemental, CIP Op, and CIP Op B must be transmitted to your B&F analyst.
2. By Wednesday, November 29, 2017: The following submittals reflecting the Governor's final supplemental budget decisions:
 - a. For all departments except DOE, UH, and the DOT: All BJ Summary tables in eBUDDI.
 - b. For DOE, UH, and DOT: Excel or other electronic files of the BJ Summary tables as authorized for submittal by B&F.

- c. All departments: Two copies of the Budget Narratives; Forms PAB, CIP Op and CIP Op B.
 - d. All departments: All Tables P, Q, and R updated in eCIP.
3. By Wednesday, November 29, 2017: Two copies of Form DMC (additional requirement for deferred maintenance costs). The electronic file of Form DMC must be transmitted to your B&F analyst.
 4. By Friday, January 5, 2018: The BJ details updated in eBUDDI reflecting the Governor's final supplemental budget decisions, for all departments except DOE, UH, and DOT for which Excel or other electronic files are required.
- B. Requests will be reviewed by B&F and the Governor's Office; as such, worksheets and other supporting details should be made available upon request.

While the uncertainties regarding revenue collections have impacted and shortened our budget preparation timetable, we ask for your utmost cooperation in adhering to the specified deadlines. These deadlines must be met in order for the supplemental budget to be sent to the Legislature on time. Further, all budget requests should be focused and limited to those addressing critical and sustainable program needs in light of the limited funding available.

Attachments:

Attachment 1 - FY 19 Supplemental Budget Ceiling
Form A, A-Attachment and instructions
Form B and instructions
Tables P, Q, and R Samples
Form S-Supplemental and instructions
Form CIP Op and instructions
Form CIP Op B and instructions
Form PAB and instructions
Form DMC and instructions
Form FF and instructions
Instructions for BJ Summary Tables Update, Budget Narratives, and CIP Requests
Instructions to Update/Delete Supplemental Budget Narratives in eBUDDI
List of "Major, Recurring Federal Awards for FY 19"