



STATE OF HAWAII | KA MOKU'ĀINA O HAWAII
DEPARTMENT OF BUDGET AND FINANCE
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EMPLOYEES' RETIREMENT SYSTEM
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)

January 6, 2023

FINANCE MEMORANDUM

MEMO NO. 23-01

TO: All Department Heads

FROM: Luis P. Salaveria /s/
Director of Finance

SUBJECT: Fiscal Biennium 2023-25 Executive Budget Review and Budget
Preparation Policies and Guidelines for the Green Administration

This memorandum provides direction and guidance for the next phase of the Executive Budget for FB 2023-25.

The Executive Budget can provide the means to prioritize and help us address many of the State's critical issues and we must be fully committed to being fiscally responsible as we tackle the State's toughest challenges. There are many significant challenges facing the State including:

- Affordable housing – Providing affordable housing is one of our highest priorities as the housing crisis has widespread impact that affects our ability to deal with urgent issues such as homelessness, the cost of living, and workforce shortages.
- Education – Investing in education and doing more to retain quality, experienced teachers will increase the success of our keiki.
- Healthcare – Managing the health care challenges affecting our communities, including mental health, and the continued fallout from the coronavirus (COVID-19) pandemic which have highlighted the State's considerable needs in this sector.
- Native Hawaiians – Supporting the Native Hawaiian community to help heal past injustices and address ongoing disparities is critical.

- Environment – Preserving Hawai'i's natural environment for future generations by addressing climate change, expanding our clean energy industry, and rethinking tourism is our responsibility.

We are ready to fulfill our commitments to address these longstanding issues. However, we must keep in mind that the State's economic expansion is expected to continue into the next biennium but at a slower pace than previously anticipated. There are also many factors that could quickly negatively impact the State's economy. With this in mind, we will refocus our State budget with an eye on sustainability and maintaining the State's fiscal stability.

Steady State – The Executive Budget for FB 2023-25

Due to the amount of time needed to prepare, review, and compile the Executive Biennium Budget to meet the statutory deadline to submit the budget to the Legislature, the Executive Budget for FB 2023-25 was started by the previous Administration as a transitional "Steady State" budget to ensure the continuation of current services. Although we have included a few high priority requests, we will be considering additional budget requests to support this Administration's priority operating and capital improvement program (CIP) needs.

Revenue Projections

At its January 5, 2023 meeting, the Council on Revenues (COR) decreased its September 2022 general fund tax revenue projections for FY 23 by 1.0% from 6.5% to 5.5% and increased FY 24 by 1.0% from 4% to 5%. The COR maintained its projections for FYs 25-29 of 3.5%.

The reduction to FY 23 does not reflect a downward trend in Hawai'i's economy. The change is due to the impact of the \$308.9 million in constitutional income tax refunds that were not taken into consideration in the COR's September 2022 projection, offset by the projected general fund tax revenue growth for the remainder of the fiscal year.

Despite the positive outlook for Hawai'i's economy, there continue to be many outside factors that could hamper Hawai'i's economic recovery including new COVID-19 variants, repeated interest rate increases by the Federal Reserve to tackle inflation, geopolitical events such as the war in Ukraine and its impact on the European economy, supply chain issues, labor shortages, travel restrictions in Asia to control the spread of COVID-19, and the significant decrease in federal funding coming to the islands. Thus, we are keeping a watchful eye on these issues that could quickly cause the State's economy to unravel.

The December 2022 forecast by the Economic Research Organization at the University of Hawai'i (UHERO) recognizes the deteriorating global outlook while their outlook for Hawai'i remains unchanged. UHERO forecasts a mild recession in the middle of 2023 for the U.S. mainland but projects that the delayed recovery of the Japanese visitor market and significant levels of construction by the public sector will help prevent Hawai'i from going into a recession.

Currently, Hawai'i's tourism industry is showing vulnerability and interest rates are still rising. Thus, we are cautiously optimistic about the State's continued economic growth due to the many significant influences that could quickly turn the State's economy around.

Budget Requests for the Green Administration

Due to the legislative timetable, the turnaround time for submittals will be very short. It is critical that we use this opportunity to address our highest priority operating and CIP initiatives and critical program deficiencies. As such, submitting a "laundry list" of requests is not advised.

To begin this process, there must be some understanding of the resources that are included in your department's proposed Executive Budget request to ensure that all future budget requests are appropriate. The Executive Budget Request for FB 2023-25, the "Steady State" budget, will be used as the starting point for each department's budget request.

Department heads should begin this phase by reviewing and reassessing the Executive Budget Request for FB 2023-25, as well as requests that were not included. New operating and CIP budget requests should support the Administration's highest priorities and other critical program needs.

All proposed changes to the Executive Budget Request for FB 2023-25 will be submitted to the 2023 Legislature via Governor's Message. The following policies and guidelines shall be used in the preparation of budget requests for the Green Administration.

I. Review of the Executive Budget Request for FB 2023-25

- A. To ensure that budget requests are appropriate and focused, each department head should review and reassess the Executive Budget Request for FB 2023-25 for their department to determine potential adjustments to program areas which:
- Could provide immediate support to the Administration's high priority initiatives.
 - May require additional (or reallocated) resources to address critical program deficiencies.

The following documents should be included in the review of your department's proposed Executive Budget Request for FB 2023-25:

- Operating Budget – The Executive Budget for FB 2023-25 and related Budget Justification (BJ) details, Form B (*Department Summary of Operating Budget Adjustment Requests*) and Forms A (*Operating Budget Adjustment Request*) and A-Attachment (*FB 23-25 Operating Budget Trade-Off/Transfers*), as applicable, for the approved requests.

- CIP Budget – The Executive Budget for FB 2023-25 and related Tables P, Q and R for the approved requests.
- B. Your department may also have requests that were not approved by the prior administration, in whole or in part, or may have already submitted operating or CIP budget requests for consideration by the new administration during the initial budget review cycle. Please review these requests, as shown in the following documents, as these requests may be resubmitted if they reflect your department’s highest priorities and requirements:
- Operating Budget – Form B and Forms A and A-Attachment, as applicable, for requests previously submitted for consideration by the prior administration.
 - CIP Budget – Form S and Tables P, Q, and R for requests previously submitted for consideration by the prior administration.

II. Operating Budget Requests

All operating budget requests, including trade-off and transfer requests to reallocate resources, should be listed on **Form GA-B** (*Department Summary of Operating Budget Adjustment Requests – Green Administration*) in priority order with (1) indicating the “highest priority.” **Do not use duplicate or sub-priority numbers, such as 1A, 1B, etc.; however, duplicate numbers may be used for corresponding trade-off and transfer requests or requests with multiple means of financing (MOF).**

A corresponding **Form GA-A** (*Operating Budget Adjustment Request – Green Administration*) should be submitted to support each request with justification of program needs. **Form GA-A-Attachment** (*FB 23-25 Operating Budget Trade-Off/Transfers – Green Administration*) may be submitted for each request that includes multiple trade-offs and transfers, as applicable.

The guidelines for allowable operating requests are outlined below.

A. Operating Budget Requests – All MOF

Operating budget requests for all MOF may be submitted for the following:

1. Governor’s Initiatives (GI) – Requests may be submitted to support the highest priority initiatives of this Administration. These requests should support priority areas such as:
 - Affordable housing
 - Education
 - Healthcare including mental health
 - Native Hawaiians
 - Environment

2. Critical Requirements (CR) – Requests may be submitted to meet critical operational program needs based on the criteria below. Immediate operational needs with public or intradepartmental impact related to:

- Health and safety
- Statutory requirements or court mandates
- Direct public services
- Department-wide impact
- Direct support services to other State agencies

On **Form GA-B**, use request category (“Req Cat”) codes “GI” for Governor’s Initiatives and “CR” for Critical Requirements.

B. Operating Budget Requests – Trade-Offs and Transfers, All MOF

Trade-offs and transfers of positions and funding should be explored and requested if appropriate to support Governor’s Initiatives or Critical Requirements for programs of all MOF. Corresponding trade-off and transfer requests should be cost neutral or may result in a decrease in funding; however, position ceilings may be requested, if necessary. Within their proposed Executive Budget Request for FB 2023-25, departments may submit trade-off and transfer adjustment requests to cover operating needs in other program areas.

Each request should be supported with justification and should indicate that it is a trade-off and transfer of an Executive Budget Request item for FB 2023-25. Trade-offs and transfers shall be prioritized with all other requests; corresponding requests shall share the same priority number. On **Form GA-B**, use request category (“Req Cat”) codes “GI” for Governor’s Initiatives and “CR” for Critical Requirements.

C. To facilitate federal fund reporting requirements, federal funds shall be budgeted as follows:

- Federal funds – MOF “N”
- Other federal funds – MOF “P”

Please refer to the list of “*Major, Recurring Federal Awards for FB 2023-25*” (Attachment 7 of Finance Memorandum (F.M.) No. 22-11, *Fiscal Biennium 2023-25 Executive Budget Request and the Program and Financial Plan for the Period 2023-29*). Federal grants on this list shall be budgeted as MOF “N.” All other grants shall be budgeted as MOF “P.”

D. New positions shall be funded for six months, if appropriate, in the first fiscal year. All existing positions must be funded for the full year.

- E. Chapters 37 and 37D, HRS, provide separate requirements for the budgeting and management of “*financing agreements*” and related transactions.

A “*financing agreement*” includes any lease purchase agreement, installment sale agreement, loan agreement, line of credit, or other agreement to finance the improvement, use, or acquisition of real or personal property that is or will be owned or operated by the State or any agency or to refinance any such previously executed financing agreement including certificates of participation relating thereto.

“*Financing agreement*” applies, but is not limited to, agreements involving tangible personal property, software (including software, training, and maintenance contracts related to the operation of computer equipment), fixtures, and property rights (see Executive Memorandum (E.M.) No. 96-17, dated November 15, 1996, Relating to Financing Agreements).

All funding for such financing transactions and liabilities, whether current or proposed, must be budgeted as a separate cost element in each fiscal year.

“Operating” cost categories must include a separate cost element for “current lease payments,” in addition to the existing “personal services,” “other current expenses,” “equipment,” and “motor vehicles.” Note: Any lease purchase agreement, master lease agreement, installment sale agreement, or other similar financing agreement used to fund property rights, equipment, or motor vehicles should be included on a separate BK Table for “current lease payments.”

- F. Additional guidance for operating budget requests may be found in Attachment 3 of F.M. No. 22-11.

G. Operating Submission Requirements

All budget submissions will be subject to review and evaluation by the Department of Budget and Finance (B&F) and the Governor. Worksheets and other supporting details may be requested and should be made available upon request.

The following forms, as applicable, must be completed as part of your department’s operating budget submission:

1. Use **Form GA-A** (*Operating Budget Adjustment Request – Green Administration*) to:
 - a. Request adjustments for FB 2023-25.

- b. Identify details of plus or minus funding in requests for trade-offs and transfers. Use **Form GA-A-Attachment** (*FB 23-25 Operating Budget Trade-Off/Transfers – Green Administration*) to list multiple trade-offs and transfers for a request.

Budget information on **Form GA-A** should be as detailed as possible to facilitate the update of BJ tables (to be completed if the request is approved in the budget act).

2. Use **Form GA-B** (*Department Summary of Operating Budget Adjustment Requests – Green Administration*) to list all budget adjustment requests of the department, by Program ID and Organization Code. List the requests by order of department priority (trade-offs and transfers should be prioritized with all other requests). Do not use duplicate or sub-priority numbers. However, duplicate numbers may be used for corresponding trade-off and transfer requests or requests with multiple MOFs.
3. An updated six-year financial plan should be submitted for each special or revolving fund with related budget requests. The updated numbers should be consistent with those provided in the budget requests (operating and CIP) and in the Quarterly Update of Revenue Estimates. Discussion of assumptions used for revenue estimates should be provided.
4. Departments should be prepared to initiate necessary legislation, or appropriate rule changes, to coincide with budget requests, as applicable.

Detailed instructions to complete Forms A, A-Attachment and B, found in Attachment 4 of F.M. No. 22-11, can generally be used for **Forms GA-A, GA-A-Attachment and GA-B**, respectively. However, please refer to the request categories in Item No. II.A. above and on **Forms GA-A and GA-B**. Also, note that **Form GA-B** includes the respective department's Executive Budget Request for FB 2023-25 by MOF instead of the Current Services Operating Budget Ceiling by MOF.

III. Capital Improvement Budget Requests

All requests shall be listed in priority order with (1) indicating the "highest priority" on **Form GA-S** (*Department Summary of Current Executive Budget and New CIP Requests – Green Administration*). **Do not use duplicate or sub-priority numbers, such as 1A, 1B, etc.; however, duplicate numbers may be used for corresponding trade-off requests or requests with multiple MOFs.** **Tables GA-P and GA-Q** (*Capital Project Details*) and **GA-R** (*Capital Project Information and Justification Sheet*) should be used to provide the supporting details for the proposed projects and justify the proposals.

Related operating cost information must be provided using **Form GA-CIPOp** (*Estimated Operating Costs Related to CIP Requests – Green Administration*) and **Form GA-CIPOpB** (*Department Summary of Estimated Operating Costs Related to CIP Requests – Green Administration*) for all CIP budget requests.

Forms GA-CIP Details (*Details of Scope of Work for CIP Requests – Green Administration*) and **PAB** (*Questionnaire – G.O. Bond Fund Appropriations*) must be completed for every project to be funded with general obligation (G.O.) and G.O. reimbursable (G.O.R.) bond funds.

Budget requests may be submitted for CIP projects based on the following criteria:

A. CIP Budget Requests – All MOF

1. Governor's Initiatives (GI) – Requests may be submitted to support high priority initiatives of the Green Administration. These requests should support priority areas such as:
 - Affordable housing
 - Education
 - Healthcare including mental health
 - Native Hawaiians
 - Environment
2. Critical Requirements (CR) – Requests for programs of all MOF may be proposed as deemed necessary to meet critical CIP needs based on the criteria below.
 - Provides public infrastructure improvements
 - Provides major repair and maintenance (R&M) for a public facility
 - Addresses health and safety, statutory requirements, or court mandates
 - Completes later phases of an ongoing CIP project

Departments may also trade off lower priority projects from their Executive Budget Request for FB 2023-25 to fund higher priority projects. Trade-offs should be indicated with a negative amount on the **Form GA-S**.

On **Form GA-S**, use request category ("Req Cat") codes "GI" for Governor's Initiatives, and "CR" for Critical Requirements.

B. Guidelines for allowable CIP requests are outlined below.

1. 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: major reroofing, air conditioning equipment, refurbishing of building space or building infrastructure, and major improvements to public facilities.

2. All requests will be reviewed and scrutinized for their impact on debt service and operating costs.
3. Agencies should consider the feasibility of participating in the development of a joint use facility before requesting CIP funding for single agency facilities.
4. To facilitate federal fund reporting requirements, federal funds shall be budgeted as follows:
 - Federal funds – MOF “N”
 - Other federal funds – MOF “P”

Please refer to the list of “*Major, Recurring Federal Awards for FB 2023-25*” (Attachment 7 of F.M. No. 22-11). Federal grants on this list shall be budgeted as MOF “N.” All other grants shall be budgeted as MOF “P.” Federal fund ceilings shall be requested to accurately reflect anticipated federal grant award amounts.

5. Departments requesting CIP financed by special funds, revolving funds, or revenue bonds must ensure that:
 - The public undertaking, so funded, will be self-supporting.
 - The responsible program will be able to impose appropriate rates and charges to accommodate the cost of the undertaking, including payment of principal and interest, and that these revenues are reflected in the Quarterly Update of Revenue Estimates.
 - A special fund has been authorized to provide dedicated funds for such purposes.
 - The proposed expenditure of tax-exempt revenue bond proceeds is compliant with Internal Revenue Code (IRC).

Departments should consider the impact such authorizations would have on their departmental special fund operating budget requirements and ceilings and should ensure that sufficient revenues are available to fund the related operating and CIP costs.

6. When financing agreements are being considered, departments must inform B&F of such plans and obtain an initial consent regarding the appropriateness of such agreements. Departments should refer to additional guidelines in E.M. No. 96-17, dated November 15, 1996, for further clarification.

Whenever the financing transaction used in any project (or cost element therein) does not entail funding by G.O. bonds or other long-term debt but entails a financing agreement as defined by Chapter 37D, HRS, the portion thus financed shall be submitted as a separate and distinct project. The title of such a project shall refer to the financing mechanism as well as the project (e.g., "Lease-purchase of Land for Kamehameha Highway Extension," to be funded by special funds).

Departments considering financing agreements for any undertaking that involves the use of G.O. bond funds should also refer to F.M. No. 19-09, *General Obligation Tax-Exempt Bonds, Private Use of Bond Proceeds and Bond Financed Facilities, Public-Private Partnership Arrangements and Other Transactions*, dated July 24, 2019.

C. CIP Submission Requirements

CIP budget requests shall be submitted according to the following:

1. Use **Form GA-S** (*Department Summary of Current Executive Budget and New CIP Requests – Green Administration*) to summarize and prioritize proposed CIP requests and identify the respective department's requests from the Executive Budget Request for FB 2023-25 for trade-offs. A project proposed for trade-off shall be prioritized with the same priority number as the project that the trade-off would be used to fund. Trade-offs should also have negative dollar amounts.

Detailed instructions to complete Form S, found in Attachment 5 of F.M. No. 22-11 can generally be used for **Form GA-S**. However, please refer to the request categories in Item No. III.A. above and on **Form GA-S**. Note that **Form GA-S** also includes the respective department's FB 2023-25 Executive Budget Request.

2. Use **Tables GA-P** and **GA-Q** (*Capital Project Details*) to identify required appropriations or adjustments and expected expenditures by MOF for each CIP budget request. **Table GA-R** (*Capital Project Information and Justification Sheet*) should also be prepared to provide project justification for new projects or adjustments of currently requested projects from the Executive Budget Request for FB 2023-25.
 - a. All CIP projects which were included in the Executive Budget Request for FB 2023-25 are currently in eCIP. Due to the ongoing production of the Executive Budget Bill, eCIP is not available for use at this time; thus, please use the Excel formats of **Tables GA-P, GA-Q, and GA-R** to prepare your CIP budget request.
 - b. Each project description must begin by stating the cost elements (i.e., plans, land acquisition, design, construction and/or equipment, as applicable) requiring appropriations in the budget biennium.

- c. 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."

In addition, documentation of the source of federal funds must be included in **Table GA-R**. Information shall include the source of grant, type of grant, federal contract agency, amount being sought, amount received in the past, total funding cap on specific grant, and anticipated date for receipt of funds.

3. The following forms must be submitted for G.O. and G.O.R. bond-funded requests:

- a. Use **Form GA-CIP Details** (*Details of Scope of Work for CIP Requests – Green Administration*) to provide a well-defined scope of work and breakdown of costs for each G.O. and G.O.R. bond-funded request.
- b. Complete **Form PAB** (*Questionnaire – G.O. Bond Fund Appropriations*) for every project to be funded with G.O. and G.O.R. bond funds.

User and expending agencies of CIP which are funded by G.O. or G.O.R. bonds are reminded of compliance requirements of the Tax Reform Act of 1986, including amendments thereto. For G.O. and/or G.O.R. bonds to qualify for federal tax exemptions, the IRC requires that bond proceeds be used only for governmental purposes.

Expending agencies undertaking G.O. and G.O.R. funded projects are responsible for monitoring project use and reporting to B&F at certain stages of the project. See Attachment 6, Item 7.2, of F.M. No. 22-11 for more information. If assistance in completing this form is required, the Financial Administration Division of B&F should be contacted.

- c. Use **Form GA-CIPOp** (*Estimated Operating Costs Related to CIP Requests – Green Administration*) and **Form GA-CIPOpB** (*Department Summary of Estimated Operating Costs Related to CIP Requests – Green Administration*) to provide estimates of operational costs for each proposed CIP project, along with all documents that support each operational cost estimate, pursuant to Act 135, SLH 2014, and Act 150, SLH 2015. In addition, operational cost information must be included in **Table GA-R** (*Capital Project Information and Justification Sheet*).
4. 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.

IV. General Guidelines

The following general guidelines shall apply to operating and CIP budget requests, as applicable:

- A. Where program or budget requests entail coordination between programs or departments, participating agencies shall ensure that clear delineations of responsibility have been mutually established and are legally permissible; and that appropriate implementation and/or funding mechanisms are available, including the necessary budget language.
- B. Special and other non-general funded departments and programs must conform to these budget submission requirements. Further, such departments and programs should be reminded of Section 37-52, HRS, which provides that “. . . departments and establishments shall not be authorized to make expenditures out of any special fund in excess of the monies available in the special fund.”

Operating and CIP budget requests, therefore, should not exceed anticipated total resources available in the (non-general) fund for the specified fiscal year. Any changes should be reported to B&F. A financial plan shall accompany the budget request of each special or revolving fund to verify the availability of adequate resources. Amounts should be consistent with those provided in the budget requests (operating and CIP) and in the Quarterly Update of Revenue Estimates.

- C. Trust and federal fund ceilings may be increased as necessary to meet operational program needs if such increases require no direct or indirect general, special or revolving fund support. Sufficient revenues must be available to accommodate such budgeted increases through the biennium and beyond, as applicable.
- D. A change in MOF may be proposed if it is consistent with the statutory purpose of the fund(s) involved and projected levels of fund receipts/revenues will be available under current statutes to accommodate the change in MOF.
- E. State agencies contemplating the creation of new programs should be aware of Section 37-68(1), HRS, which requires departments to justify proposed requests for new programs by first demonstrating that such programs: a) are appropriate functions of State government; and b) can be implemented by government as cost-effectively as the private sector.
- F. Departments and agencies are reminded that Administration decisions to recommend approval of operating and CIP requests shall be determined by the conformance of such requests with the overall theme, goals, objective, policies, and priority guidelines contained in Chapters 226 and 225M, HRS, Relating to State and Functional Plans.

G. Before submitting operating and CIP requests for energy funding, departments and agencies shall consult with the Chief Energy Officer of the Hawai'i State Energy Office in the Department of Business, Economic Development and Tourism for specific energy-related standards, guidelines, and goals pursuant to:

- Administrative Directive No. 06-01 (Energy and Resource Efficiency and Renewable Energy and Resource Development).
- State energy policies in accordance with Chapter 196, HRS.

All energy-related budget requests must be consistent with such standards, guidelines, and goals.

H. An updated six-year financial plan shall be submitted for each special or revolving fund with related budget requests. The updated financial plan amounts should be consistent with those provided in the budget requests (operating and CIP) and in the Quarterly Update of Revenue Estimates. Discussion of assumptions used for revenue estimates should be provided.

I. General budget information may be found in Attachment 6 of F.M. No. 22-11.

V. Availability of Electronic Forms

Electronic files for budget forms will be emailed to your Administrative Services/Budget Officer.

VI. Due Date

1. The following must be submitted to this office via email in PDF format from your department's designated email account to B&F at DBF.DOCS@hawaii.gov by Thursday, January 12, 2023, reflecting your department's budget submission:

- a. Transmittal memorandum from department head.
- b. Operating Forms GA-A, GA-A-Attachment, and GA-B.
- c. CIP Tables GA-P, GA-Q, and GA-R, and Forms GA-CIP Details, GA-CIPOP, GA-CIPOPb, PAB, and GA-S.
- d. Financial plans to support non-general fund requests.

2. The following must be submitted via email in Excel format to your B&F analyst. These files should match the PDF files being submitted.

- a. Operating Forms GA-A, GA-A-Attachment, and GA-B.
- b. CIP Tables GA-P, GA-Q, and GA-R, and Forms GA-CIP Details, GA-CIPOP, GA-CIPOPb, and GA-S.

Departments will be notified later of the timetable for B&F recommendations, Governor's decisions, and the transmittal of the budget decisions to the Legislature.

Attachments

Attachment 1: Operating Budget Submission (Forms GA-A, GA-A-Attachment, and GA-B)

Attachment 2: CIP Submission (Tables GA-P, GA-Q, and GA-R; Forms GA-CIP Details, GA-CIPOp, GA-CIPOpB, GA-S and PAB)