

INSTRUCTIONS FOR FORM A: FB 2025-27 OPERATING BUDGET ADJUSTMENT
REQUEST AND FORM A-ATTACHMENT: FB 2025-27 OPERATING BUDGET
TRADE-OFF/TRANSFERS AND CONVERSION OF UNBUDGETED POSITIONS

Form A is to be completed for each request listed on the FB 2025-27 Biennium Budget Department Summary of Operating Budget Adjustment Requests (Form B).
Form A-Attachment may be used to list multiple trade-off/transfer requests or Conversion of Unbudgeted Positions for a related Form A.

Sufficient details to support each request must be provided. Narrative justification (Parts IV through XI) 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 or conversion of unbudgeted positions proposal, the corresponding (+) and (-) adjustments should carry the same priority number.

Request Category

Indicate type of request, as allowed in the budget guidelines. Refer to Attachment 2 for additional information.

- Trade-Off/Transfer (TO): 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.
- Conversion of Unbudgeted Positions (UP): Requests to authorize unbudgeted positions which are (+) and (-) adjustments within department ceiling to reflect true

expenditure requirements or to meet other program requirements. A request must include a (+) request and an equal offset (-) request \$ amount and/or position counts, as applicable. These requests shall be cost neutral but increases in temporary or permanent position counts may be requested if necessary.

- Fixed Cost and Entitlement Expenses (FE): Requests for debt service, employee fringe benefits, and Medicaid.
- Federal Fund Adjustments (FA): Requests for federal fund ceiling adjustments may be submitted as necessary to meet operational programs needs if:
 - Federal fund ceiling (+) adjustments require no general fund support.
 - Sufficient revenues will be available to accommodate budgeted (+) adjustments through FY 26 or FY 27 and beyond, as applicable.
 - The (+) adjustment will not result in additional direct or indirect general, special, or revolving fund support to the department.
 - All (+) and (-) adjustments are reflected for the appropriate program in the department's Form FF.
 - Requests for ceiling decreases should be submitted if the anticipated amount of federal grants to be received has been reduced.

Federal fund ceiling (+) adjustments that require additional general, special or revolving fund support through trade-offs and transfers or requests for matching funds may be considered under "Other Requests," provided the request falls within the categories for allowable requests.

- Deletion of Long-Term Vacant Positions and Funds (VP): Requests for deletion of vacant position counts and funds for positions that have been vacant since July 1, 2020.
- Administration Priorities (AP): Requests for support the Administration's priorities.
- 2023 Wildfires Recovery Efforts (WR): Requests for 2023 Wildfires recovery efforts; however, departments should use available federal resources to the extent possible.
- Second-Year Funding for Recurring Costs (SY): Requests to continue FY 25 funding for recurring costs that had be designated as non-recurring.
- Full-Year Funding for New Partially Funded Positions (FY): Requests to provide full-year funding for positions that were newly authorized in FY 25 and partially (e.g., half-year) funded.
- Health, Safety, Court Orders, Federal Mandates (HS): Requests to address requirements for public health and safety, court orders or federal mandates.
- Other Non-General Fund (NG): Requests for other non-general fund sustainable and reasonable program requirements that do not fall in 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 for all means of financing (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 Enterprise Technology Services.

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 improvement program (CIP) 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

As applicable, discuss if proposed new programs meet the requirements of Section 37-68 (1)(A)(B), HRS.

Other comments may also be provided.

**Form A-Attachment:
Item Description and Preparation Instructions**

Program ID/Org Code

Reflect the 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 means of financing (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 full-time equivalent (FTE) or temporary FTE for each position. Enter (-) requests as negative FTE.

FY 26 \$ and FY 27 \$

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

Total

Will be automatically computed.