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STATE OF HAWAII
DEPARTMENT OF BUDGET AND FINANCE
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ADMINISTRATIVE AND RESEARCH OFFICE
BUDGET, PROGRAM PLANNING AND
MANAGEMENT DIVISION
FINANCIAL ADMINISTRATION DIVISION

September 19, 2003

FINANCE MEMORANDUM

MEMO NO. 03-10

TO: All Department Heads

FROM: Georgina K. Kawamura
Director of Finance

SUBJECT: Policies and Guidelines for Fiscal Biennium 2004-05 Supplemental Budget Requests.

These policies and guidelines are to be used in preparing the Executive Supplemental Budget for FB 2004-05.

General Background

As a result of steady improvements in the Hawaii economy during recent months, the Council on Revenues, at its September 15, 2003 meeting, adjusted upward its revenue forecast for the current fiscal biennium. While this is encouraging and good news, compared with earlier forecasts, the additional revenues anticipated for FY 04 and FY 05 are only projections at this point. As a matter of budgetary prudence, we must continue to proceed cautiously to safeguard the integrity of State finances.

Furthermore, within the framework of Hawaii's biennial budget system, all program requirements are expected to be developed, justified and funded for two years at a time. Any change in mid-stream should be kept to a minimum and should reflect a true emergency or unanticipated critical need.

As in the past, we must intensify efforts toward improving efficiency and reducing costs in all areas of State government services.

I. General Policies

Accordingly, the following general policies are hereby provided for the development of the Supplemental Budget for FB 2004-05.

1. Program goals and objectives are expected to be accomplished within existing funding levels.
2. There will be no increase from current appropriations for both FY 04 and FY 05 as authorized in Act 200/03 (the General Appropriations Act) for the operating budget as well as the capital improvement budget. Limited exceptions to this general rule will be allowed, as discussed below in the Supplemental Budget Guidelines.
3. Departments are authorized to recommend trade-offs and transfers within and among programs under their purview. Specific conditions are discussed below in the Guidelines.
4. Changes in the means of financing (MOF) may be proposed as long as such changes do not result in direct or indirect additional requirements for general funds, G.O. Bonds, or G.O.R. Bonds in excess of Act 200/03. Changes to the program MOF shall not be used to increase the size and/or scope of such programs.
5. Any requests for new programs, regardless of funding sources, must demonstrate that such programs are appropriate functions of State government and can be implemented by government more cost effectively than by the private sector.
6. Departments should be prepared to initiate necessary enabling legislation, or appropriate rule changes, to coincide with budget requests, as applicable.

II. Supplemental Budget Guidelines

A. Operating Budget

The following guidelines apply to all MOF. Limited exception is provided for programs supported by federal funds, as explained below.

1. Requests for additional funds (add-ons) may be proposed only to meet the requirements of the following cases:
 - a. High-priority program initiatives of the Governor.
 - b. Increases in certain unavoidable fixed costs and entitlements such as debt service, fringe benefits, Medicaid and financial assistance programs.

- c. On-going critical programs, functions, or activities which lack continuing funding for FY 05 (e.g., the Hawaii Health Systems Corporation).
2. Trade-offs and transfers are allowed to accommodate the following cases:
 - a. Critical, unanticipated emergencies relating to public health and safety.
 - b. Unforeseen, immediate requirements of court orders, consent decrees, or federal mandates.
 - c. Program changes to bring about greater efficiency.
 3. Exception for federal-funded programs. Appropriation ceilings for federal funds may be increased if:
 - a. The program is funded with 100% federal funds.
 - b. Such increases will not require additional general fund appropriations for the department.

Any other change must be accommodated through a trade-off or transfer.

4. If new/additional federal funds are anticipated, departments should submit budget authorization requests for these funds as appropriate.
5. As a reminder, legislative proposals containing specific appropriations must be coordinated through the departmental Legislative Coordinators and the Department of Budget and Finance (B&F) analysts informed accordingly. (Form A – Budget Adjustment Request – should be used to provide the necessary information to justify the request.)
6. Except as otherwise provided by law, special or other funds authorized to receive general revenue receipts, or general fund appropriations, should also consider the discontinuation (deletion) of such general fund support. Separate legislation should be proposed to discontinue such support and to transfer remaining general fund balances.

B. Capital Improvement Budget

1. New requests for additional funding of capital improvement projects (CIP) supported by either general funds, special funds, G.O. Bonds, G.O.R. Bonds, or Revenue Bonds will not be considered except for projects undertaken to implement Governor priorities.

2. Trade-offs may be proposed.

Prior and current G.O. bond authorizations for CIP have resulted in a negligible available debt margin. As such, no new G.O. and G.O.R. bond-funded requests for CIP will be considered unless:

- a. The debt margin can be increased sufficiently with program proposals to lapse currently-authorized projects; AND
- b. The new requests are for critical projects addressing public health and safety emergencies, or unforeseen requirements mandated by court order or consent decrees.

Projects that are being proposed for lapsing in a trade-off should be projects that will be prematurely lapsed (i.e., not those that will lapse automatically if unencumbered).

3. Where possible, departments should identify and lapse lower priority G.O./G.O.R. projects to ensure the availability of a larger margin for other statewide capital needs.
4. Departments requesting CIP financed by special funds, revolving funds, or revenue bond funds must ensure that the public undertaking funded will be self-supporting, that the responsible program will be able to generate sufficient revenues to cover the cost of the undertaking, including principal and interest, and that a dedicated fund has been authorized to ensure the availability of funds for such purpose.
5. Additional operating costs incurred as a result of capital improvement adjustments requested herein shall be accommodated within the appropriate department's operating appropriations.

III. Submission Requirements and Format

Supplemental budget requests are to be submitted according to the following formats:

- Form A – Budget Adjustment Request
- Form CS – Budget Request Summary
- Form B – Department Master List of All Requests
- Attachment 1 (Supplemental CIP Submissions)

A. Mandatory Submissions for all Operating Requests:

1. Use Form A to:
 - a. Request FY 05 budget adjustments as allowed under II.A (Supplemental Budget Guidelines).
 - b. Identify details of plus or minus funding in requests for trade-offs/transfers.
2. Use Form CS to summarize all Form A operating requests (for affected Program IDs). A separate Form CS should be used for each MOF.
3. Use Form B to list all supplemental budget adjustment requests of the department, by Program ID and Organization Code. List the requests by order of department priorities. (See “Instructions for Form A,” Item #3, regarding department priority.) Identify the category of each request as appropriate (e.g., Governor priority, trade-off/transfer, fixed cost/entitlement, etc.).
4. For each special/revolving fund appropriated in Act 200/03, an updated six-year financial plan should be submitted.
5. Update of BJ Summary Tables
 - a. Update the Act 200/03 BJ Summary tables according to the following instructions which apply to all MOF:
 - FY 03 – reflect actual expenditures.
 - FY 04 – do not change any FY 04 amounts since they already reflect Act 200/03; otherwise, the changes will appear in the budget document as requested amendments to Act 200/03.
 - FY 05 – reflect the final executive supplemental budget request.
 - FYs 06 through 09 – Position counts and all operating costs shall be kept constant (i.e., same as FY 05) throughout the planning period.

Exceptions: Debt service, Employees’ Retirement System, EUTF employer contributions, and Department of Human Services’ entitlement programs should reflect projected requirements.
 - b. For departments that do not have automated budget systems, a hardcopy of the BJ Summary tables will be provided for updating. If you are submitting BJ Summary tables in Excel format, please **highlight your**

changes in red or bold, and e-mail the files to your B&F analyst and Ms. Adele Muronaga at Adele.K.Muronaga@hawaii.gov. This is crucial to meeting the printing submission deadline for the executive budget document.

For departments with automated budget systems, please submit an electronic file of the BJ Summary tables. Please e-mail these files to your B&F analyst and Ms. Muronaga.

6. Budget Narratives

- a. Discuss the final executive supplemental budget requests in the budget narrative in Section B (Description of Request) and Section C (Reasons for Request). See attached narrative sample.
- b. The narrative should be typed lengthwise, in two columns, on 14-inch paper using CG Times font, size 12. Do not exceed one page, if possible. More narrative examples can be found in the 2001 Executive Supplemental Budget document.
- c. Narratives are required only for programs IDs with operating or CIP supplemental budget requests. Please note that the narratives are prepared at the program ID level, i.e., do not prepare separate narratives for the organization codes within the program ID.

B. CIP Submission Requirements:

Procedures for capital improvement supplemental budget requests and/or adjustments shall be as follows:

1. Computer turnaround forms (Tables P and Q) reflecting the projects, which were authorized by Act 200/03, will be provided. Use the turnaround forms to:
 - a. Request funds for FB 2004-05 for existing or new projects as allowed under II.B (Supplemental Budget Guidelines). The capital project justification form (Table R) should accompany each request.
 - b. Request the reappropriation of funds which are anticipated to lapse as of June 30, 2004. Enter an "X" in the project scope box on line 00 of Table P to identify these requests for reappropriation.

Projects and unencumbered balances that are expected to lapse on June 30, 2004, should be identified to allow for new appropriations in FB 2004-05.

To distinguish these projects for lapsing, enter "Y" in the project scope box on Line 00 of Table P.

All prior State appropriations should be listed on Table Q.

2. Table R (loose form) is to be used to request new projects or additional funding of existing authorized projects.
3. Form S (loose form) is to be used to summarize projected CIP requests and to identify appropriations for trade-off or lapsing.
4. For capital authorizations for projects with federal aid financing that are expected to lapse on June 30, 2004, the lapsing of all MOF (**except** for general funds and School Education Facilities Improvement Special Funds), may be prevented by including the following statement within each applicable 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 R. Information shall include the source of grant, type of grant, federal contract agency, amount being sought, amount received in past, total funding cap on specific grant, and anticipated date for receipt of funds.

5. Private entities and/or activities funded by G.O. and/or G.O.R bond funds must meet appropriate Internal Revenue Code requirements to preserve the tax-exempt status of interest on such bonds.

For compliance with the Federal Tax Reform Act of 1986 and amendments thereto, Form PAB must be completed and submitted for every request funded by G.O. and G.O.R. bonds.

C. Availability of Electronic Forms:

All of the forms will be e-mailed to your administrative services/budget officers. In addition, these forms will be available on the B&F website.

IV. Other Requirements/Due Dates

The following must be provided to this office:

- By Monday, October 6, 2003: Two copies of each submission, including Forms A, CS, B (relating to the operating budget) and Tables P, Q, R, S and

Form PAB (relating to the CIP budget). In addition, electronic files of Forms A, CS, and B should be transmitted to your B&F analyst.

- By Friday, November 21, 2003: Two sets of updated BJ Summary Tables in hardcopy/Excel files/other electronic files and two copies of the Budget Narrative. Both items should reflect the final Executive Supplemental Budget.

Worksheets and other supporting details may be requested by B&F and should be made available upon request.

Attachments

INSTRUCTIONS FOR FORM A: BUDGET ADJUSTMENT REQUEST

Form A is to be completed for each proposed amendment (+ or -) to FY 05 appropriations in Act 200/03, or for other proposed specific appropriation measures.

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

Item Description and Preparation Instructions**1. Program ID/Org. Code**

Submit request at the org. code level for each adjustment (+) or (-). A trade-off proposal includes a (+) request and an offset (-) request.

2. Date Prepared/Revised

Circle as applicable and enter date.

3. Department Priority

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

4. Request Category

Indicate type of request, as allowed in the "Supplemental Budget Guidelines."

- Governor Priority applies to a request that reflects the Governor's initiative.
- Trade-Off/Transfer applies to a (+) or (-) adjustment in a proposed swap.
- Change to Fixed Cost/Entitlement applies to a request specifically allowed under this category in the "Supplemental Budget Guidelines."

5. Title of Request

Provide a brief description of the request.

⑥ Description

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

⑦ Operating Cost Summary (New Format)

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

⑧ Operating Cost Details (New Format)

Indicate the requested adjustment (+) or (-) to existing appropriations. Provide breakdown of request by MOF of each cost element.

Give specific description of cost elements.

Include position counts for permanent and temporary positions under separate columns.

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

IV. Justification of Request

Provide narrative to describe the problem and justify the request.

1. Justification of Request

- a. 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.
- b. Provide back-up data on:
 - Current resources (funding and staffing)
 - Expenditures in prior years
 - Workload (fiscal biennium and out-years)
 - Other relevant factors
- c. Discuss impact on program performance measures (current or potential measures): measures of effectiveness, target group size, activity indicators.

2. 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. Electronic Data Processing

Discuss the personnel, equipment, software, consultant or other services being requested and future cost requirements. Also, discuss the relationship of the request to the department's DIPIRM Plan as applicable. (Note date of currently approved DIPIRM Plan.)

VII. Impact on Other State Programs/Agencies

Specify agencies and discuss impact on them. Explain 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. Have capital funds been budgeted?

IX. External Conformance Requirements (Legislative Proposals, Hawaii Statutes, Federal Mandates, Court-Ordered Mandates, OSHA Regulations, etc.)

Discuss the request's relationship to other pertinent requirements such as legislative proposals, 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. Other Comments

FY 05 SUPPLEMENTAL BUDGET
BUDGET ADJUSTMENT REQUEST

DEPARTMENT:
Program ID/Org. Code: ①
Program Title:

Department Priority ③

Department Contact:
Phone:
Date Prepared/Revised: ②

④ Request Category:
GOV Priority _____
CS Trade/Transfer (+)____ (-)____
CS Chg to Fixed/Entitlement (+)____ (-)____
Other _____

I. TITLE OF REQUEST: ⑤
Description of Request: ⑥

II. OPERATING COST SUMMARY ⑦

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

<u>FTE</u>	<u>FTE</u>	<u>Supplemental</u>
(P)	(T)	<u>FY 05 Request</u>
		(\$)

TOTAL REQUEST

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

FY 05 SUPPLEMENTAL BUDGET
BUDGET ADJUSTMENT REQUEST

III. OPERATING COST DETAILS (B)

	<u>MOF</u>	<u>FTE</u> (P)	<u>FTE</u> (T)	<u>Supplemental</u> <u>FY 05 Request</u> (<u>\$</u>)
A. Personal Services (List all positions)				
Position Title, SR				
Other Personal Services				
Fringe Benefits				
Turnover Savings				
Subtotal Personal Service Costs				<input type="text"/>
By MOF	A			
	B			
	N			
B. Other Current Expenses (List by line item)				
Subtotal Other Current Expenses				<input type="text"/>
By MOF	A			
	B			
	N			
C. Equipment (List by line item)				
Subtotal Equipment				<input type="text"/>
By MOF	A			
	B			
	N			
L. Current Lease Payments (Note each lease)				
Subtotal Current Lease Payments				<input type="text"/>
By MOF	A			
	B			
	N			
M. Motor Vehicles (List Vehicles)				
Subtotal Motor Vehicles				<input type="text"/>
By MOF	A			
	B			
	N			
TOTAL REQUEST				<input type="text"/>

- IV. Justification of Request
- V. Relationship of the Request to State Plan or Functional Plan
- VI. Electronic Data Processing
- VII. Impact on Other State Programs/Agencies
- VIII. Impact on Facility Requirements (R&M, CIP)
- IX. External Conformance Requirements
- X. Other Comments

FY 05 SUPPLEMENTAL BUDGET

FORM CS

MOF:
 DEPARTMENT:
 Program ID/Org. Code:
 Program Title:

Cost Element	FY 05 Apprns Act 200/03	FY 05 Chg to Fix/Entitlmnt	FY 05 Adjustments	FY 05 Total Request
A. Personal Services				
Permanent Positions (FTE)				
Temporary Positions (FTE)				
Appropriation/Request				
Total Personal Services				
B. Other Current Expenses				
POS				
Grants				
Special R&M				
Debt Service				
Entitlements				
Other Current Expenses				
Total Other Current Expenses				
C. Equipment				
L. Current Lease Payments				
M. Motor Vehicles				

TOTA Perm FTE
Temp FTE
\$

FY 05 SUPPLEMENTAL BUDGET
DEPARTMENT MASTER LIST OF ALL REQUESTS

DEPARTMENT:
Date Prepared/Revised:

Appropriations, Act 200/03, by MOF

A
B
N
R
S
T
U
W
X
TOTAL _____

Depart Priority	Prog ID/Org	Request Cat	Description	MOF	FTE (P)	FTE (T)	\$ Amount

DEPARTMENT TOTAL:

--	--	--

Request Category Legend:	
G	Governor Initiative
TR	Trade Off/Transfer
FE	Fixed Cost/Entitlement
O	Other

By MOF
A
B
N
R
S
T
U
W
X

INSTRUCTIONS FOR SUPPLEMENTAL CIP SUBMISSIONS

Submit Tables P, Q, R, and Form S for Capital Improvement funding requests.

For Table R, the following information should be provided to address and clarify:

1. The scope of the project, and whether the scope conforms to appropriation language.
2. Benefits to be derived and target group(s).
3. Relationship of the requested project to other planned developments within the area, if applicable.
4. Factors considered in the development of the project timetable.
5. Consequences of possible deferral of this project.
6. Basis for estimating capital improvement requirements (e.g., enrollment, staffing, nature of program activities, traffic patterns and volume, need for recreational facilities, etc.).
7. Standards or criteria used to translate space and facilities required by operating program into specific requirements (e.g., square feet of space/position level, miles of highway, acres of recreational area/000s population). Published standards currently in use for major categories of capital facilities, such as school buildings, highways, etc., should be provided to Department of Budget and Finance (B&F).
8. Analysis of the alternative ways of meeting capital requirements. These alternatives may include more efficient use of existing facilities; renovation and/or expansion of existing facilities; construction of new facilities; leasing facilities; construction of temporary facilities. They may also include alternative definitions of service areas in combination with alternative minimum/maximum criteria governing the size of the facility (e.g., school boundaries).
9. Plot plan, drawn to scale if possible, to illustrate the following:
 - a. Existing buildings, roads, and applicable infrastructure in the area of the proposed project.
 - b. Outline of improvements, including: 1) existing improvements; 2) improvements under construction; 3) improvements previously authorized by the Legislature but not yet under construction; and 4) other proposed improvements.

- c. Land use requirements in acres. Indicate setbacks, rights of way, easements, parking areas, landscaped areas, open areas, and building areas.
- d. Location description. Note: Requests for funds for projects with an undetermined location may be subject to further review.
- e. Other details including: 1) notation of the plot plan structures which would be replaced by the proposed project; and 2) if the facility is to be used by more than one department, the expending agency should prepare and submit one plot plan showing the floor areas being used by each department.

TABLE R (5/97)

CAPITAL PROJECT INFORMATION AND JUSTIFICATION SHEET

SCOPE CODES

N - NEW
 1 - RENOVATION DATE
 A - ADDITION
 R - REPLACEMENT
 O - ONGOING

EXPENDING AGENCY:		
USER PROGRAM ID	CAPITAL PROJECT NUMBER	
DEPT	NUMBER	NUMBER

ISLAND

SEN DIST

REP DIST

PRIORITY NO.

PREV Prio NO.

PROJ. SCOPE

PROJECT TITLE:

PROJECT DESCRIPTION:

TOTAL ESTIMATED PROJECT COST (In Thousands of Dollars)

COST ELEMENT	PRIOR APPROPRIATIONS (Including MOF)												APPROPRIATIONS (Including MOF)			TOTAL PROJECT COST	
	ACT	YR	ITEM	ACT	YR	ITEM	ACT	YR	ITEM	ACT	YR	ITEM	FY 2002	FY 2003	FUTURE YEARS		
PLANS																	
LAND																	
DESIGN																	
CONSTRUCT																	
EQUIPMENT																	
TOTALS																	

PROJECT INFORMATION AND JUSTIFICATION (use back if necessary):

a. Total Scope of Project.

b. Identification of Need and Evaluation of Existing Situation.

c. Alternatives Considered and Impact if Project is Deferred.

d. Discuss What Improvements Will Take Place When Project Completed (including benefits to be derived and/or deficiencies this project intends to correct).

e. Impact Upon Future Operating Requirements (show initial and ongoing funding requirements by cost element, including position count, means of financing, fiscal year).

**FORM S - SUMMARY OF CIP PROPOSED LAPSES AND NEW REQUESTS
DEPARTMENT**

PART A: PROPOSED LAPSES

Act/YR	Item No.	Project Title	Amount	MOF
--------	----------	---------------	--------	-----

TOTAL		-----	-
BY MOF		=====	
C	General Obligation Bond		-
D	Reimbursable GO Bond		-
E	Revenue Bond		-
N	Federal Funds		-
W	Revolving Funds		-

PART B: NEW REQUESTS

Priority	Prog ID	Project Title	FY 2003	MOF
----------	---------	---------------	---------	-----

- 1
- 2
- 3
- 4
- 5
- 6
- 7
- 8
- 9

- 10
- 11
- 12

TOTAL		-----	-
BY MOF		=====	
C	General Obligation Bond		-
D	Reimbursable GO Bond		-
E	Revenue Bond		-
N	Federal Funds		-
W	Revolving Funds		-

FORM PAB

Department of Budget
and Finance (rev. 7/94)

Questionnaire - General Obligation Bond Fund Appropriations

PART 1		Department and Project	
1 Department			
2 Project Name		3 Project CIP no.	
4 Session Law (act no. and year)	5 Program area function	6 Item No.	
7 Project description			

PART 2		Project cost and funding sources	
8 Does this request for funding require general obligation bond fund appropriations? If "no" box is checked, no further information other than signature and date is required.		<input type="checkbox"/> Yes <input type="checkbox"/> No	
9 Has any appropriations been made for any portion of Project prior to this request?		<input type="checkbox"/> Yes <input type="checkbox"/> No	
10 Funding sources for costs of Project made by this request			
a	Direct Federal payment for construction and related capital costs		
b	General obligation bond fund appropriations		
c	General fund appropriations		
d	Other State of Hawaii and county funds		
e	Section 501(c)(3) funds		
f	Private funds		
g	Total capital costs made by this request		

PART 3		Use of general obligation bond fund appropriations and use of Project	
11 Total amount made by this request for each purpose to which general obligation bond fund appropriations will be applied			
a	Total construction and related capital costs		
b	Total nonconstruction and noncapital State of Hawaii costs		
c	Total grants to counties		
d	Total grants to Section 501(c)(3) corporations		
e	Total grants to private persons and organizations and Federal government		
f	Total loans to counties		
g	Total loans to Section 501(c)(3) corporations		
h	Total loans to private persons and organizations and Federal government		
i	Total use of general obligation bond fund appropriations		
12 Total square footage and percentage of use of Project for each purpose to which general obligation bond fund appropriations will be applied		Square Footage	Percentage of Total
a	Total common area		
b	Total area used by State of Hawaii and counties		
c	Total area used by Section 501(c)(3) corporations		
d	Total area used by private persons and organizations and Federal government in trade or business		
e	Total area		

PART 4		Payment of operating and debt service costs, and management, of Project	
13 Will any lease or contract with a concessionaire or vendor be entered into in respect of any portion of the Project? If yes, attach schedule and copy of each contract.		<input type="checkbox"/> Yes <input type="checkbox"/> No	
14 Will any lease, incentive payment contract or management contract be entered into in respect of any portion of the Project? If yes, attach schedule and copy of each contract.		<input type="checkbox"/> Yes <input type="checkbox"/> No	
15 Will any payment be made (directly or indirectly) by the Federal government or any private person or organization pursuant to contract or other arrangement in respect to any portion of the Project? If yes, attach schedule and copy of each contract.		<input type="checkbox"/> Yes <input type="checkbox"/> No	

Name of signer	Signature	Date	Telephone Number
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Instruction for Form PAB

Who must file this Form PAB. Anyone requesting any appropriation of general obligation bond fund must file this Form PAB.

Where to file. This Form PAB must be filed with the Budget Program Planning and Management Division of the Department of Budget and Finance.

Purpose. The purpose of this Form PAB is to elicit information that will enable the State of Hawaii to allocate general obligation bond fund appropriations in a manner that will comply with applicable requirements of Federal income tax law and regulations.

Line 1. Enter the name of the Department making the request for general obligation bond fund appropriations.

Line 2. Enter the name of the project for which general obligation bond fund appropriations are being requested.

Line 3. Enter the CIP number for the project.

Line 4. Enter the act no. and year of Session Law Act under which appropriations have been made or are to be made for the project.

Line 5. Enter the program area function (e.g., economic development).

Line 6. Enter the item number of the project.

Line 7. Enter the description of the project (e.g., Waianae Rental Housing).

Line 8. Check the 'yes' box if any portion of the project is to be funded with general obligation bond fund appropriations. Otherwise, check the 'no' box, if the 'no' box is checked, no other information on Form PAB, other than the signature line, is required. Please sign, date and return this Form PAB.

Line 9. Check the 'yes' box if any appropriation has been made for any portion of the project prior to this request, and attach the prior Form PAB or schedule containing all relevant details including the date, amount, and Session Law act and year.

Line 10. With respect to the appropriations (regardless of the source of such appropriations) made by this request for funding of any portion of the project:

a. Enter the amount made or expected to be made by the Federal government including reimbursements, for construction and related construction and acquisition costs in respect of the project.

b. Enter the amount funded or expected to be funded from general obligation bond fund appropriations.

c. Enter the amount funded or expected to be funded from general fund appropriations.

d. Enter the amount funded or expected to be funded by other State of Hawaii funds or county funds.

e. Enter the amount funded or expected to be funded by payments from corporations which are classified as section 501(CX3) corporations under the Internal Revenue Code.

f. Enter the amount funded or expected to be funded by private persons and organizations.

g. Enter the total of the amounts in a, b, c, d, e, and f of Line 10. Attach a schedule containing all details, including amounts and name and address of each person contributing to the funding of the project. Funding as used in this Line 10 means funding for capital and related acquisition items, including land, but does not include funding of operational and maintenance expenses or debt service payments after the in-service date of the project.

Line 11. With respect to the general obligation bond fund appropriations made by this request for funding of any portion of the project:

a. Enter the total amount made or expected to be made for construction and related construction and acquisition costs of the project.

b. Enter the total amount made or expected to be made to pay other State of Hawaii costs (e.g., a judgement claim, a contract settlement payment).

c. Enter the total amount of grants made or expected to be made to counties in the State of Hawaii.

d. Enter the total amount of grants made or expected to be made to section 501(cX3) corporations.

e. Enter the total amount of grants made or expected to be made to private persons and organizations and the federal government

f. Enter the total amount of loans made or expected to be made to counties in the State of Hawaii.

g. Enter the total amount of loans made or expected to be made to section 501(cX3) corporations.

h. Enter the total amount of loans made or expected to be made to private persons and organizations and the federal government.

i. Enter the total of the amounts in a, b, c, d, e, f, g and h of Line 11.

Attach a schedule containing all details, including amounts and name and address of recipients of bond fund appropriations.

Line 12. Enter, to the extent applicable (e.g., an office building), the total square footage and percentage of total square footage of the project used by various persons or organizations. All use, including indirect and incidental use, is to be included.

a. The total common area (e.g., hallways, parking structure) used by all persons and organizations.

b. The total area (excluding the common area) used exclusively by the State of Hawaii and counties in Hawaii.

c. The total area (excluding the common area) used exclusively by section 501(cX3) corporations.

d. The total area (excluding the common area) used exclusively by private persons and organizations (including concessionaires and vendors) and the Federal government in their trade or business.

e. Enter the total of the amounts in a, b, c and d of Line 12.

Attach a schedule containing all details, including a breakdown by area used, and name and address of each user.

Line 13. Check the 'yes' box if any lease or contract with a concessionaire or vendor is expected to be entered into in respect of any portion of the project (e.g., vending machines, newsstand, store, pharmacy, pay telephones, onsite laundry services, cafeteria or other food services). Attach a separate schedule containing all relevant details, including the date, the name and address of each concessionaire or vendor, the terms and provisions of the lease or contract, and a copy of the contract

Line 14. Check the 'yes' box if any lease, incentive payment contract or management contract is to be entered into in respect of any portion of the project. Attach a separate schedule containing all relevant details, including the date, the name and address of each party to such lease or contract, the terms and provisions of the lease or contract, and a copy of the lease or contract.

Line 15. Check the 'yes' box if any payment is expected to be made (directly or indirectly) by any private person or entity or the Federal government pursuant to contract or other arrangement in respect of any portion of the project. Attach a separate schedule containing all relevant details, including the date, the name and address of each party to such contract or arrangement, the terms and provisions of the contract or arrangement, and a copy of the contract or a description of the arrangement.

**Narrative for Supplemental Budget Requests
FY 2005**

Program ID: LNR 401
Program Structure Level: 04 02 01
Program Title: Aquatic Resources

A. Program Objective

D. Significant Changes to Measures of Effectiveness and Program Size

B. Description of Request

C. Reasons for Request

FY 05 SUPPLEMENTAL BUDGET

FORM CS

MOF:
 DEPARTMENT:
 Program ID/Org. Code:
 Program Title:

Cost Element	FY 05 Apprns Act 200/03	FY 05 Chg to Fix/Entitlmnt	FY 05 Adjustments	FY 05 Total Request
A. Personal Services				
Permanent Positions (FTE)				
Temporary Positions (FTE)				
Appropriation/Request				
Total Personal Services				
B. Other Current Expenses				
POS				
Grants				
Special R&M				
Debt Service				
Entitlements				
Other Current Expenses				
Total Other Current Expenses				
C. Equipment				
L. Current Lease Payments				
M. Motor Vehicles				

TOTAL Perm FTE
Temp FTE
\$

FY 05 SUPPLEMENTAL BUDGET
BUDGET ADJUSTMENT REQUEST

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

Department Priority _____

Department Contact:
Phone:
Date Prepared/Revised:

Request Category:
GOV Priority _____
CS Trade/Transfer (+)____(-)____
CS Chg to Fixed/Entitlement (+)____(-)____
Other _____

I. TITLE OF REQUEST:
Description of Request:

II. OPERATING COST SUMMARY

	<u>FTE</u> (P)	<u>FTE</u> (T)	<u>Supplemental</u> <u>FY 05 Request</u> (\\$)
A. Personal Services			
B. Other Current Expenses			
C. Equipment			
L. Current Lease Payments			
M. Motor Vehicles			

TOTAL REQUEST

--	--	--	--	--	--

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

**FY 05 SUPPLEMENTAL BUDGET
BUDGET ADJUSTMENT REQUEST**

III. OPERATING COST DETAILS

	<u>MOF</u>	<u>FTE</u> (P)	<u>FTE</u> (T)	<u>Supplemental</u> <u>FY 05 Request</u> (\$)
A. Personal Services (List all positions)				
Position Title, SR				
Other Personal Services				
Fringe Benefits				
Turnover Savings				
Subtotal Personal Service Costs				<input type="text"/>
By MOF	A			
	B			
	N			
B. Other Current Expenses (List by line item)				
Subtotal Other Current Expenses				<input type="text"/>
By MOF	A			
	B			
	N			
C. Equipment (List by line item)				
Subtotal Equipment				<input type="text"/>
By MOF	A			
	B			
	N			
L. Current Lease Payments (Note each lease)				
Subtotal Current Lease Payments				<input type="text"/>
By MOF	A			
	B			
	N			
M. Motor Vehicles (List Vehicles)				
Subtotal Motor Vehicles				<input type="text"/>
By MOF	A			
	B			
	N			
TOTAL REQUEST		<input type="text"/>	<input type="text"/>	<input type="text"/>

**FY 05 SUPPLEMENTAL BUDGET
DEPARTMENT MASTER LIST OF ALL REQUESTS**

DEPARTMENT:
Date Prepared/Revised:

Appropriations, Act 200/03, by MOF
A
B
N
R
S
T
U
W
X

TOTAL _____

Request Cat	Prog ID/Org	Depart Priority	Description	MOF	FTE (P)	FTE (T)	\$ Amount

DEPARTMENT TOTAL:

--	--	--

Request Category Legend:	
G	Governor Initiative
TR	Trade Off/Transfer
FE	Fixed Cost/Entitlement
O	Other

By MOF
A
B
N
R
S
T
U
W
X

CAPITAL PROJECT INFORMATION AND JUSTIFICATION SHEET

EXPENDING AGENCY:		
USER PROGRAM ID		CAPITAL PROJECT
DEPT	NUMBER	NUMBER

PROJECT TITLE:

PROJECT DESCRIPTION:

TOTAL ESTIMATED PROJECT COST (In Thousands of Dollars)

COST ELEMENT	PRIOR APPROPRIATIONS (Including MOF)															APPROPRIATIONS (including MOF)			TOTAL PROJECT COST
	ACT	YR	ITEM	ACT	YR	ITEM	ACT	YR	ITEM	ACT	YR	ITEM	ACT	YR	ITEM	FY 2004	FY 2005	FUTURE YEARS	
	PLANS																		
LAND																			
DESIGN																			
CONSTRUCT																			
EQUIPMENT																			
TOTALS																			

PROJECT INFORMATION AND JUSTIFICATION (use back if necessary):

- a. Total Scope of Project.

- b. Identification of Need and Evaluation of Existing Situation.

- c. Alternatives Considered and Impact if Project is Deferred.

- d. Discuss What Improvements Will Take Place When Project Completed (including benefits to be derived and/or deficiencies this project intends to correct).

- e. Impact Upon Future Operating Requirements (show initial and ongoing funding requirements by cost element, including position count, means of financing, fiscal year).

- f. Additional Information:

**FORM S - SUMMARY OF CIP PROPOSED LAPSES AND NEW REQUESTS
DEPARTMENT**

PART A: PROPOSED LAPSES

Act/YR	Item No.	Project Title	Amount	MOF
--------	----------	---------------	--------	-----

TOTAL		_____	-
BY MOF		=====	
C	General Obligation Bond		-
D	Reimbursable GO Bond		-
E	Revenue Bond		-
N	Federal Funds		-
W	Revolving Funds		-

PART B: NEW REQUESTS

Priority	Prog ID	Project Title	FY 2005	MOF
----------	---------	---------------	---------	-----

- 1
- 2
- 3
- 4
- 5
- 6
- 7
- 8
- 9
- 10
- 11
- 12
- 13
- 14

TOTAL		_____	-
BY MOF		=====	
C	General Obligation Bond		-
D	Reimbursable GO Bond		-
E	Revenue Bond		-
N	Federal Funds		-
W	Revolving Funds		-