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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

August 25, 2000

FINANCE MEMORANDUM MEMO NO. 00-12

TO: All Department Heads

FROM: Neal Miyahira
Director of Finance

SUBJECT: **Program and Financial Plans and Executive Biennium Budget for the Period 2002 Through 2007**

The attached instructions and guidelines are to be used to prepare the Executive Biennium Budget and Program and Financial Plan for the period 2002-2007.

Background

Based on latest (June 2000) estimates by the Council on Revenues, and as supported by actual revenue collections to date, the State's economy is showing definite signs of recovery. That is the good news. On the other hand, there are many needs that must be addressed. Projected revenue increases will be needed to accommodate funding requirements in public assistance, education, health, court-mandated programs, and corrections, which have been steadily increasing over the last five years. In addition, funding must be restored for needed statewide repairs and maintenance, and other programs which have been deferred in order to be redirected to areas of higher priority.

We have no choice but to renew our efforts to rebuild and maintain safety net programs and services, and to ensure that we continue investments in programs and infrastructure necessary for social success and continued economic growth. As such, very little resources will be available for program expansions, or for any funding requests that will increase the on-going long-term costs of State government.

Fiscal Biennium 2002-03 General Budget Policies and Objectives

A. A "**No Growth**" policy shall continue through FB 2002-03; i.e., program budgets should generally remain at current (FY 01) funding levels. Budget funding policy will continue to be one of "selective accommodation," with selected areas of growth only in identified priority areas and areas deemed social and economic "investments."

B. Priority will be given to operating and capital funding directed toward specifically identified areas with significant "investment" potential (areas necessary for the State's future social and economic success).

C. Accommodation of additional resource requirements for operating and capital items which the State has little or no choice but to fund such as human service assistance payments, court-mandated requirements, and other fixed costs.

D. Restructuring efforts by departments shall continue to assess and recommend areas of possible reprioritization (i.e., move funding from lower priority to higher priority programs), reorganization, and downsizing.

E. Program Review Group efforts shall continue. FY 00 Program Review Group assignments shall be reactivated and will be responsible for the following tasks:

a. Reviewing and recommending reconciliation of funding levels and program responsibilities of Felix Consent Decree mandates.

b. On-going reassessments of the fundamental role of government, including the establishment of statewide funding priorities and recommended redistribution of resources.

c. Recommended realignments of public, private and community accountability.

d. Recommended restructuring of programs.

e. Recommended improvements to government efficiency, including the establishment of useful/meaningful performance measures and benchmarks for government functions.

Budget Requirements for FB 2002-03 and Planning Period 2004-2007

Executive Budget requests will consist of the following submissions which are explained in **Attachment 1** (Required Budget Submissions):

A. **Operating**

- "Current Funding Level" budget submission(s) (**Form CS**).
- A statewide and departmental priority increase summary (**Form CS+**).
- **"Summary of Requests"** form.
- **"Summary of Biennium Budget by Program ID"** form.

B. **Capital Improvements**

Tables **P**, **Q**, **R**; and a Form **S** summary.

C. **Departmental Overview**

Transmittal memo with summary and description of operating and CIP requests.

D. **Due Date at Budget and Finance**: Friday, September 29, 2000.

In the completion and submittal of these proposals, every effort should be made to provide the level of review and evaluation necessary for constructive and informed decision-making. The attachments below should provide specific guidance in the development of your budgets and long-range funding plans.

Attachments:

1 "Required Budget Submissions"

2 "General Budget Guidelines for FB 2002-03 and Out-Years"

3 "Operating Budget Detail Guidelines for FB 2002-03 and Out-Years"

4 "FB 2002-03 Department Ceiling"

"Instructions for Preparing Program and Financial Plans and Program Budget Requests," (August 2000)

"Form CB-1" with instructions

"Form PAB" with instructions

REQUIRED BUDGET SUBMISSIONS

Operating

The following forms, as applicable, must be completed as part of the departmental operating budget submission.

1. "Current Funding Level" Budget Submissions (**Form CS**) shall reflect budget requests including any trade-off/transfers, *for each fiscal year of FB 2002-03 that are within* adjusted FY 01 position and dollar allocation amounts. (To be submitted by lowest level organization code, program ID, and departmental summary.)

   a. Individual fiscal year requests shall be based on FY 01 allocation ceiling amounts as shown in **Exhibit 1 of E.M. 00-04**, including recurring costs from specific appropriations and excluding FY 01 non-recurring costs. (**See Attachment 4, "FB 2002-03 Department Ceiling."**)

   b. "Current Funding Level" submissions (**Form CS**) may include the following adjustments:

      - Intradepartmental trade-offs between allocations with the same Means of Financing (MOF).
      - Workload increases with equivalent trade-off reductions.
      - The establishment of new programs, services or activities, provided there are equivalent trade-off reductions.
      - Position variances may be proposed within department position ceilings and available fund allocation ceilings, as needed.

      Note: Net adjustments should not result in increases to FB 2002-03 position and dollar ceiling amounts established for your department.

2. "Current Funding Level" Increases (**Form CS+**) shall be used to reflect departmental requests for allowable increases, as follows:

- School instruction costs.

- Debt service and/or entitlements which are in excess of amounts allocated in FY 01. (See allowable debt service and/or entitlements identified in Item No. 2C in Attachment 2 (General Budget Guidelines for FB 2002-03 and Out-Years).)

- Requests that increase other-than-general fund authorizations where no impact on the general fund is expected, or a reduction in general fund requirements will be the result.

- Urgent health and safety requests which could not be accommodated within FB 2002-03 general fund position and dollar ceilings.

- Specific infrastructure investments previously approved by the Administration.

Note: Increases may not be requested on this form for costs or entitlements not identified in Attachment 2.

All CS+ requests are to be submitted by lowest level organization code, program ID, and department priority, as applicable.

Use a separate CS+ request form for each MOF.

3. **Departmental Summary of Requests** - shall be used to: 1) explain in detail where funding adjustments or changes were made from FY 01 allotment distributions (as applicable where trade-offs are being proposed); and 2) summarize **CS+** requests in priority order. Use a separate department summary for each MOF.

4. **Summary of Biennium Budget by Program ID** - shall be used to summarize the department's total request by type of request (**base, trade-off/transfer, CS+**) and by program ID.

5. Updated **A, B, C Tables** and **BJ details** based on budget submittals in **FORMS CS**, and **CS+**.

Capital Improvements

1. New CIP requests shall be submitted on completed loose **Tables P, Q,** and **R;** and a **Form S** summary as provided in Attachment 2.

2. Form PAB shall be submitted, as appropriate.

Departmental Overview

A transmittal memo should summarize and describe how the department's overall objectives and/or themes are addressed by their biennium budget submissions, including CIP. The overview should include "Summaries of Request" for each means of funding, and should generally describe the contents of the biennium budget submissions, and provide a clear statement of how departmental priorities were determined, including their progress in implementing executive program reorganization efforts.

All budget submissions will be subject to the review and evaluation of the Department of Budget and Finance and the Governor. Agencies are responsible for providing any information which may be required for the review of such submissions.

FORM CS	Department of				
MOF:	Program ID/Org Code/Title:				
Cost Element	FY 01 Apprn	FY 01 Allocation	FB 02-03 Ceiling	FY 02 Request*	FY 03 Request*
A. Personal Services					
Permanent Position (FTE)					
Temporary Positions (FTE)					
Appropriation					
C/B					
Restriction					
Total Personal Services	0	0	0	0	0
B. Other Current Expenses					
POS					
Grants					
Special R&M					
Debt Service					
Entitlements					
Other Current Expenses					
Total Other Current Expenses	0	0	0	0	0
C. Equipment					
L. Current Lease Payments					
M. Motor Vehicles					
Total P	0.00	0.00	0.00	0.00	0.00
T	0.00	0.00	0.00	0.00	0.00
$	0	0	0	0	0

* Includes Ceiling Request and Tradeoffs/Transfers
Does not include CS+ Requests.

The Department Total of These Columns Shall Not Exceed Department's FB 02-03 Ceiling

SAMPLE

FORM CS	Department of Budget and Finance				
MOF: General Fund	Program ID/Org Code/Title: BUF 200 / Debt Management				
Cost Element	FY 01 Apprn	FY 01 Allocation	FB 02-03 Ceiling	FY 02 Request*	FY 03 Request*
A. Personal Services					
Permanent Position (FTE)	15.00	15.00	15.00	15.00	15.00
Temporary Positions (FTE)	5.00	5.00	5.00	4.00	4.00
Appropriation	1,654,568	1,654,568	1,654,568		
C/B		*60,000*	*60,000*		
Restriction		(64,856)	(64,856)		
Total Personal Services	1,654,568	1,649,712	1,649,712	1,718,652	1,718,652
B. Other Current Expenses					
POS					
Grants					
Special R&M					
Debt Service	342,051,568	342,051,568	342,051,568	342,051,568	342,051,568
Entitlements					
Other Current Expenses	456,845	406,845	406,845	287,905	287,905
Total Other Current Expenses	342,508,413	342,458,413	342,458,413	342,339,473	342,339,473
C. Equipment					
L. Current Lease Payments				*50,000*	*50,000*
M. Motor Vehicles					
Total P	15.00	15.00	15.00	15.00	15.00
T	5.00	5.00	5.00	4.00	4.00
$	344,162,981	344,108,125	344,108,125	344,108,125	344,108,125

* Includes Ceiling Request and Tradeoffs/Transfers
Does not include CS+ Requests.

The Department Total of *These Columns Shall Not* Exceed Department's FB 02-03 Ceiling

Form CS+ (Rev 8/00)

DEPARTMENT: _____
Program ID/Org. Code/Title: _____
Departmental Contact/Phone #: _____
Date Prepared: _____

TYPE OF REQUEST:
Special/Non-General Fund _____
Change in Means of Financing _____
Debt Service/Fringe Benefit/Entitlement _____
DOE Enrollment-Related _____
Court Ordered/Consent Decree _____
Health and Safety _____

I. TITLE OF REQUEST:
(Description)

II. OPERATING COST SUMMARY Costs by Cost Element and Means of Financing	FY 02 Request	FY 03 Request	Estimated Planning Period Requirements (in $ thousands) FY 04	FY 05	FY 06	FY 07
A. Personal Services						
Permanent position count	(.)	(.)	(.)	(.)	(.)	(.)
Temporary position count	(.)	(.)	(.)	(.)	(.)	(.)
Personal Service Costs						
Subtotal						
B. Other Current Expenses						
Subtotal						
C. Equipment						
Subtotal						
L. Current Lease Payments						
Subtotal						
M. Motor Vehicles						
Subtotal						
TOTAL COSTS by Means of Financing						

REQUIRED INFORMATION FOR BUDGET REQUESTS

1. **Justification and Rationale for Request.**
   (Identify the problem and discuss how this request will resolve the problem. Also, explain why this request is critical and must be implemented immediately. If this is a new program/service, explain why this is an appropriate function of government.)

2. **Alternative Courses of Action.**
   (Discuss the alternatives that were explored, and why the other alternatives were not viable. Also, discuss whether statutory/rule/policy changes would reduce future need for increases.)

3. **Data to Support Request.**
   (Provide data on current and projected workload for the fiscal biennium and out years, actual prior years expenditures, etc.)

4. **Impact of Request on the Program's Measures of Effectiveness.**
   (Discuss the impact to program's measures of effectiveness, target group, and activities.)

5. **Relationship of the Request to the State Plan or Functional Plan.**

6. **Compliance/Impact with Electronic Data Processing/Department DIPIRM Plan.**
   (Discuss personnel, equipment, software, consultant services, etc., and future cost requirements.

7. **Impact of this Request on the Budgets of Other Agencies.**
   (Note whether the affected agencies have concurred with your request.)
   (For new positions that will impact the fringe benefit agencies, provide an estimate of fringe benefit/other payroll costs and funding source.)

8. **Impact of this Request on Facility Requirements (R&M, CIP).**
   (Note current or future requirements funds and if funds are already budgeted or being requested.)

9. **Funding for Financing Agreements.**
   (Provide details of the terms, duration, financing costs, etc., of the contract, and special conditions, if any.)

10. **External Conformance Requirements (Legislative proposals, federal mandates, etc.).**
    (Discuss legal requirements if any; note whether new or amended legislation is required.)

cs form backup

DEPARTMENT OF

SUMMARY OF REQUESTS
MOF: General Fund

Proposed FY 02 Changes				Proposed FY 03 Changes			Date:
Prog ID/Org	Position	Amount	Description	Prog ID/Org	Position	Amount	Description
TRADEOFF/TRANSFERS							
Total Transfers	0.00	0			0.00	0	
CS + REQUESTS (in priority order)							
CS +	0.00	0			0.00	0	

DEPARTMENT OF

SAMPLE

SUMMARY OF REQUESTS
MOF: General Fund

Proposed FY 02 Changes				Proposed FY 03 Changes			Date:
Prog ID/Org	Position	Amount	Description	Prog ID/Org	Position	Amount	Description
TRADEOFF/TRANSFERS							
BUF 101/AA	(1.00)	(15,000)		BUF 101/AA	(1.00)	(15,000)	Transfer of clerical position and funds.
BUF 101/BA	1.00	15,000		BUF 101/BA	1.00	15,000	
BUF 101/BA		(35,000)				(35,000)	Transfer of funds for lease-purchase of
BUF 101/BA		35,000				35,000	copier to Current Lease Payments.
Total Transfers	0.00	0			0.00	0	
CS + REQUESTS (in priority order)							
BUF 101/AA		14,500,000	Additional funding for Active Health Fund Premiums due to rate increase	BUF 101/AA		16,700,000	Additional funding for Active Health Fund Premiums due to rate increase
BUF 141/FA		22,500,000	Additional funding for Pension Accum. based on actuary's study.	BUF 141/FA		20,545,000	Additional funding for Pension Accum. based on actuary's study.
CS +	0.00	37,000,000			0.00	37,245,000	

DEPARTMENT OF
SUMMARY OF BIENNIUM BUDGET BY PROGRAM ID

Prog ID	MOF		FB 02-03 Ceiling		FY 02				FY 03		
					CS	CS +	Total Request		CS	CS +	Total Request
		P									
		$									
		P									
		$									
		P									
		$									
		P									
		$									
		P									
		$									
		P									
		$									
		P									
		$									
		P									
		$									
Total, by MOF											
		P									
		$									
		P									
		$									
		P									
		$									
		P									
		$									

GENERAL BUDGET GUIDELINES FOR FB 2002-03 AND OUT-YEARS

Applicability

Required budget submissions shall include all costs of all State Executive Branch programs or agencies, including research and development, operating and capital; regardless of the means of financing.

All means of financing shall be expressly identified, regardless of whether the expenditures of any sum was authorized by prior appropriation acts, is authorized by existing law, or requires new authorization; except that amounts requiring new authorization shall be appropriately identified.

Operating Budget

1. **Operating Budget Requests Generally Limited to FY 01 Allocation Amount.** Except as otherwise provided, all operating budget requirements shall be accommodated within FB 2002-03 ceilings (**Form CS**). Departmental operating budget requests for each fiscal year of the biennium shall not exceed ceilings as provided in **Attachment 4**.

    a. All currently filled positions must be full-funded. Any vacant or new positions to be included in FB 2002-03 must be funded at a minimum of 9 months in FY 02 and 12 months in FY 03. Funding for vacancies may be less than the minimum if the anticipated duration of the position's employment is known to be shorter.

    b. In light of position ceiling limits, variances to existing authorized positions should be proposed during budget formulation to accommodate changes in program needs. All such requests for change should be supported with appropriate justification.

    c. Department requests for new programs must be accommodated within ceilings first. Further, pursuant to Section 37-68(1)(A)(B), State agencies must justify proposed requests for new programs by first demonstrating that such programs are appropriate functions of State government and can be

implemented by government as cost-effectively as the private sector.

2. **Exceptions to Ceiling:**

a. Special and Other Non-General Funds. Special and other non-general fund ceilings may be increased if such funds entail no general fund support; if sufficient non-general fund revenues are available to accommodate such budgeted increases; and if the increase will not result in additional direct or indirect general fund support to the department. (**Form CS+**).

b. Changes in Means of Financing (MOF). Changes in FY 01 allocation funding sources may be proposed as long as it does not result in additional direct or indirect general fund support to the department. If the MOF levels are increased from FY 01 allocations, use **Form CS+**. If the change in MOF nets to "0" or less than allocated, use **Form CS** and describe it in the "Summary of Requests."

c. Debt Service/Fringe Benefits/Entitlements. Projected requirements for the following debt service, employee fringe benefits, and/or entitlements should reflect "best estimate" requirements for each fiscal year. Increases over FY 01 allocation levels shall be separately identified on **Form CS+** and appropriately justified by respective programs and/or departments. Note: Department of Budget and Finance shall notify the University of Hawaii and Department of Education of debt service (c.1) and fringe benefit costs (c.2) to be included in their budgets.

c.1 Debt Service

BUF 115: Principal and Interest on GO Bonds.

c.2 Fringe Benefits

BUF 141: Pension Accumulation, Minimum Pension, Pensioners' Bonus, Social Security, and Social Security-Legislative Staff.

BUF 101: Employers Health Fund Premium.

EDN, UH, HRD: Workers' Compensation payment and Unemployment Insurance costs.

c.3 Other Entitlements

HMS 201: General and federal fund payments for temporary assistance to needy families.

HMS 202: General fund payments to assist the aged, blind, and disabled.

HMS 203: General fund payments for temporary assistance to other needy families.

HMS 230: General, federal, and other funding (U) for health care payments.

HMS 245: General and federal fund payments for QUEST health care payments.

HMS 303: General and federal fund payments for child foster care payments.

d. DOE Instruction

Only budget requests for EDN 400, EDN 150 and EDN 100 related to enrollment increases may exceed FY 01 allocation levels for each respective program. Increases over departmental ceilings shall be separately requested on **Form CS+**, and appropriately justified by the DOE.

e. Court Order/Consent Decrees/Witness Fees/Court-Appointed Counsel Fees

f. Urgent Health and Safety Requests which could not be accommodated within FB 2002-03 general fund position and dollar ceilings.

g. Specific infrastructure investments previously approved by the Administration.

3. **Payments to the Office of Hawaiian Affairs (OHA)**

All departments (or programs) expecting to derive revenues from the use of ceded lands, **shall budget for payments required to be made to OHA in each fiscal year** pursuant to Chapter 10 of the Hawaii Revised Statutes.

Estimated payments to OHA required by this chapter must be budgeted by departments as "OHA" Payments," based on 20% of all moneys collected by departments from proprietary disposition, actual use of, or activities upon the public land trust (i.e., ceded lands).

Correspondingly, 100% of moneys collected by departments from proprietary disposition, actual use of, or activities upon ceded lands, shall be regularly reported on quarterly revenue updates to B&F.

Budgeting and revenue reporting requirements of this part shall apply to all affected departments and their respective means of funding, except as otherwise provided.

4. **Financing Agreements**

Chapter 37D, HRS, provides 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, 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, including the refinancing of previously executed financing agreements, and certificates of participation.

It 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 E.M. No. 96-17, dated November 15, 1996, relating to Financing Agreements.)

All funding for such financing transactions and liabilities are required to be budgeted as a separate cost element in each fiscal year.

"Operating" and "Research and Development" cost categories must now 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, installment sale agreement, or other similar financing agreement used to fund an item previously categorized as "other current expenses," "equipment," or "motor

vehicles," must be deleted from the appropriate table and included on a separate **Table "BK"** for "current lease payments."

5. Attached **CB-1 forms** should be completed to identify non-salary cost items.

6. **Attachment 3** (Operating Budget Detail Guidelines for FB 2002-03 and Out-Years) should be referenced for specific operating detail guidelines.

7. The following forms, as applicable, must be completed as *part of the departmental operating budget submission.*

   a. **FORM CS** (by lowest level organization code and by program ID and departmental summary), which identifies program and departmental biennium budget requests by Means of Funding, fiscal year, and cost element.

   b. **FORM CS+**, which identify statewide and department funding increases, in excess of a department's allocation ceiling.

   c. **Summary of Requests**, which describes the trade-offs/transfers proposed and recaps the CS+ items being requested.

   d. **Summary of Biennium Budget by Program ID**, which summarizes the department's total request.

   e. **UPDATED A, B, C TABLES** based on budget submittals in **FORMS CS** and **CS+**.

   f. **UPDATED BJ DETAILS** reflecting appropriate changes in **FORMS CS** and **CS+**.

8. Except as otherwise provided (in **FORMS CS+**), any departmental submissions for either FY 02 or FY 03 (as shown on **FORM CS**) which are in excess of the established funding and/or position ceilings, **shall be returned without action**.

Capital Improvement Budget

1. General-funded Capital Improvement Projects (CIP) requests prohibited. All departmental requests for CIP shall be

funded with general obligation bonds or other non-general fund means of financing.

2. Departmental requests for Capital Improvements shall be in the form of specifically-identified projects, with proposed cost elements and expenditure schedules appropriately identified. Requests for "lump-sum" CIP appropriations will be considered only to accommodate possible unforeseen health and safety projects, and to accommodate unanticipated building code requirements.

3. Projects funded by "Financing Agreements" instead of long-term debt proceeds. Whenever the financing transaction used in any project (or cost element therein) does not entail funding by general obligation 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). See also this Attachment, Item No. 4 under "Operating Budget," for further clarification of "financing agreements," and E.M. No. 96-17, dated November 15, 1996.

4. Departments requesting CIP financed by revenue bonds must ensure that the public undertaking so funded will be self-supporting; that the responsible program will be able to impose appropriate rates and charges to accommodate the cost of the undertaking including the payment of principal and interest; and that a special fund has been authorized to ensure the availability of dedicated funds for such purposes.

5. As appropriate, departments must ascertain the relationship between current and future facility costs (e.g., renovation, CIP) associated with operating requests or vice-versa. Cost implications of such relationships should be readily justifiable during the Executive review process.

6. User and expending agencies of CIP which are funded by general obligation bonds, should be reminded of compliance requirements of the Tax Reform Act of 1986, including any amendments thereto. **Form PAB** (attached) must be completed for every project to be funded with general obligation and reimbursable general obligation bonds. If assistance in

completing this form is required, the Financial Administration Division of B&F should be contacted.

7. Agencies should consider the feasibility of participating in the development of a joint use facility before requesting CIP funding for single agency facilities.

8. CIP Submission Requirements. Executive capital improvements budget requests and/or adjustments shall be submitted according to the following procedures:

   a. Computer turnaround forms by project and program which were authorized by Act 91/99 as amended by Act 281/00 will be provided. Turnaround forms are to be used to request additional funds for FB 2002-03 for existing projects.

   b. **Table R** (loose form) is to be used to justify requests for new projects or additional funding of existing authorized projects.

   c. Each project description must begin by stating the cost elements requiring appropriations in the budget biennium. Where project descriptions and appropriated cost elements do not coincide, appropriate amendments should be made to the project description on **Table P**.

   d. New CIP Requests shall be submitted on completed loose **Tables P, Q, and R**; and a **Form S** summary.

Other Requirements

1. Where proposed program or budget adjustments will require statutory amendments or specific legislation, departments shall prepare necessary legislative proposals, and shall coordinate such submissions with the Governor's Office.

   Details of such proposals shall be made available as part of the department's budget justification.

2. 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 possible inclusion of clarifying budget language.

3. **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." 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 should accompany the budget requests of each special or other non-general fund.**

4. Departments and agencies are reminded that administration decisions to recommend implementation of program and capital improvement 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.

Submission Requirements, Budget Data, Format and Due Date

Worksheets and other supporting details which were used to formulate the budget submissions may be required by B&F and shall be provided upon request. Departmental submissions lacking sufficient details for proper review will be returned without action.

Two copies of all required **operating** and **CIP forms** and **A, B, C,** and **BJ tables** must be provided to this office by **September 29, 2000.**

OPERATING BUDGET DETAIL GUIDELINES FOR FB 2002-03 AND OUT-YEARS

1. Fringe Benefits

The approved composite fringe benefit rate for FY 01 has not yet been approved. Pending notification of the FY 01 rate, the FY 00 approved rate of 22.32% should be used for FB 2002-03 budgeting purposes. Departments will be notified of the approved FY 01 rate.

2. Services-on-a-Fee Basis

Expenditures for "services-on-a-fee basis" must be separated into the following two categories and should be reported on the BJ-2, as appropriate:

- 29AA Personal Services Rendered by Other State Departments and Agencies (State Employees)

  This category applies to funds budgeted in "services-on-a-fee basis" which provide for the full or partial payroll of other State employees servicing the department in some capacity (i.e., Attorney General's salaries paid by the department serviced, etc., including appropriate funding for fringe benefits).

- 71AA Services-on-a-Fee Basis (Other than State Employees)

  This category applies to the contracted services of individuals or organizations which are not employees or agencies of the State.

3. Electronic Data Processing (EDP) Budget Details

Requests for EDP-related positions, equipment, supplies, or activities will continue to be specifically identified in the appropriate tables. Subject to this requirement are requests for EDP-related personnel, contract services, hardware, software, maintenance, supplies, teleprocessing and visual display devices, and any other EDP-related costs as defined by A.D. 77-2 (Policy on Electronic Data Processing Services in the Hawaii State Government). The

provisions of this requirement also apply to both the University of Hawaii and the Department of Education.

Personnel costs are to be appropriately identified in either the Table BJ-1 or BJ-1A. Tables BJ-2 shall be used for EDP-related "Other Current Expenses," and BJ-3 for EDP "Equipment."

Any items or services to be acquired through leases or other financing agreements as defined by Chapter 37D, HRS, should be budgeted on Table BK-2 or BK-3 using appropriate object codes.

4. Purchases of Health and Human Services and Culture and Arts Grants

Funding may be included within departmental ceiling levels for both years of FB 2002-03. Departments anticipating such funding requirements must budget such items by appropriate program ID.

At such time that budget requests for these purposes are developed and approved for submission, the following object codes shall be used to show funding for **Chapters 9** (Culture and Arts Grants), and **103F**, (purchases of health and human services) on Table BJ-2:

71CC	Purchases of Health and Human Services
71DD	Culture and Arts Grants

These object codes should be used only for Chapters 9 and 103F funds. Amounts shall be identified by service activity.

5. Authorized Position Levels

The number, description, program assignment, and means of financing (MOF) of positions as identified in the preprinted turnaround forms are taken from the Human Resources Management System, and already include FY 99 salary increases, repricing, and other salary adjustments. The information on the turnaround forms will reflect:

a. Position classification and recruitment actions as of August 2000, which have affected positions currently authorized.

b. Position variances specifically approved by the Governor on a case-by-case basis pursuant to the procedures established under *A.D. 90-13*.

c. No salary increases should be shown in the planning period.

All information should be checked to ensure accuracy.

6. Quarterly Update of Revenue Estimates

Department are reminded that budget authorization requests *for programs affected by special, federal, or other than* general fund sources must be based on most recent estimates of anticipated revenue receipts. Federal fund receipts must be updated to reflect changes that have been recently authorized or can be anticipated in the budget and planning period.

100% of moneys collected by department from proprietary disposition, actual use of, or activities upon ceded lands, must be reported since payments of ceded land income to OHA will have to be budgeted consistently in all affected departments.

Separate instructions have been issued by the Department of Budget and Finance with specific requirements for quarterly revenue updates.

7. Equipment and Motor Vehicle Requests for FB 2002-03

Requests for these cost elements should be displayed on the appropriate **BJ-3** or **BJ-4** forms and included in the departmental budget ceiling **(Form CS)** worksheets as applicable.

8. Collective Bargaining Data

Data for other cost items will require the completion of **Form CB-1**. Detailed instructions for this form are provided.

Questions pertaining to the **Form CB-1** should be directed to Mr. Gordon Chang of the Department of Budget and Finance at 586-1605.

9. State and Functional Plan Guidelines

In preparing the budget pursuant to these instructions, agencies are reminded that the functional plans developed under Chapters 226 and 225M, HRS, Relating to State Planning and the Hawaii State Planning Act, shall be used as guidelines.

10. Proposed Land Use and Development Activities

Pursuant to the provisions of A.D. 90-05, the Land Use Division of Office of Planning in the Department of Business, Economic Development and Tourism (DBED), has been designated as the agency responsible for the review and coordination of all proposed (Executive) State agency policies, programs, projects and action which pertain to major land use and development. Agencies and departments must comply with the policies and procedures established by the Office of Planning with respect to matters pertaining to major land use and development, and shall keep that office apprised by forwarding copies of plans, proposals, and associated material to that office for its review.

11. State of Hawaii Statistical Data

The 1999 State of Hawaii Data Book, to be released on the Internet in September, should be used for population projections, economic factors, and other demographic and statistical data. This Data Book and its updates will be available on the Internet at "http://www.hawaii.gov/dbedt/stats.html". The Data Book is published only in alternate years, so the 1999 Book will not be available in print. If additional assistance is required, the Research and Economic Analysis Division of the Department of Business, Economic Development and Tourism should be contacted.

12. Insurance Acquisition, and Payment of Automobile Liability, General Liability and Property Losses

Funding for the payment of automobile liability, general liability and property losses, and for the purchase of insurance policies shall be consolidated under the Risk Management Program for the upcoming FB 2002-03. With the exception of the departments and categories listed below, all State agencies shall include funding for insurance acquisition (59XX), and for payment of automobile liability, general liability and property losses, in

accordance with Chapter 41D, HRS, (Risk Management and Insurance Administration) and Comptroller's Memorandum 99-28, Risk Management Cost Allocation.

The following departments have been authorized by the Comptroller to purchase the type of insurance designated:

Department of Health: Medical Malpractice, Boiler and Machinery, Group Coverage for Volunteers and/or Students.

Department of Human Services: Group Coverage for Volunteers and/or Foster Parents.

Department of Business, Economic Development and Tourism (Foreign Trade Zone): Warehouseman Legal Liability.

Department of Transportation (Airports Division): Aviation and General Liability.

University of Hawaii: Medical Malpractice, General Liability, Boiler and Machinery, Group Coverage for Students.

In addition, the Department of Accounting and General Services' (DAGS) Automotive Management Division and Aloha Stadium, and the Department of Transportation should continue to budget funds for these purposes in their respective programs, in order to reimburse the Risk Management Program for their applicable costs.

13. Telecommunications Services and Facilities

Departments and Agencies of the Executive Branch shall continue to plan and budget for telecommunications requirements according to existing guidelines and policies until further notice. As such, A.D. 87-1, dated February 6, 1987 (Policy Governing Acquisition and Utilization of Telecommunications Services and Facilities) shall continue to be consulted for guidance, until superseded.

14. Lease/Rental of Office Space

Section 171-30, HRS, provides DAGS with the responsibility for any lease, rental, or other acquisition of privately-owned office space for use by State departments or agencies. Departments shall submit all requests to the Comptroller for approval under procedures established by DAGS, and pursuant to Comptroller's Memoranda No. 1993-15

and 1994-28, "Office Space Leases in non State-Owned Buildings," and 1998-19, "Policy Guidelines and Procedures for Leasing Office Space to Ensure Program Access for Persons with Disabilities."

Please note that all real or personal property acquired through leasing or other financial agreements as defined by Chapter 37D, HRS, must be budgeted on Table BK-2, Current Lease Payments - Other Current Expenses. See Section 5.2 of the "Instructions for Preparing Program and Financial Plans and Program Budget Requests" dated August 2000 for further explanation of this requirement.

15. Motor Vehicle Purchase Guidelines

Agencies on Oahu and Maui shall rent passenger cars from DAGS Motor Pool instead of purchasing vehicles, whenever feasible. Procurement of passenger vehicles only shall be subject to Comptroller's approval of FORM AMD-MP-007.

The following guidelines for motor vehicles should be used. For replacement requests, an estimated allowance for trade-ins should be deducted from the prices listed below.

Any agency having a fully justifiable requirement for options or accessories should add an allowance for such items. Specific questions on motor vehicle specifications may be directed to the Automotive Management Division of the DAGS.

Passenger Cars

Basic specifications: Automatic transmission, gasoline powered, power or power-assisted brakes and steering, AM/FM radio, white color, and air conditioning.

	Category	FY 02	FY 03
A.	Sedan, Subcompact	$14,000	$14,100
B.	Sedan, Compact	18,200	18,200
C.	Sedan, Intermediate	20,400	20,500

Sport Utility, Four-Wheel Drive

Basic specifications: Automatic transmission, 6-cylinder, gasoline powered, full-size, spare tire, power or power-assisted brakes and steering, painted white or buff, AM/FM radio, air conditioning.

	Category	FY 02	FY 03
A.	Sport Utility, Compact	$27,400	$27,600
B.	Sport Utility, Full-size	31,900	32,100

Vans

Basic specifications: Automatic transmission, 6-cylinder, power or power-assisted brakes and steering, gasoline powered, full-size, spare tire, painted white or buff, AM/FM radio, air conditioning.

	Category	FY 02	FY 03
A.	Cargo, Mini	$21,000	$21,100
B.	Cargo, ½ Ton	20,800	20,900
C.	Cargo, ¾ Ton	21,700	21,800
D.	Cargo, 1 Ton	23,800	23,900
E.	7-Passenger, Mini	22,300	22,400
F.	12-Passenger	25,900	26,000
G.	15-Passenger	27,600	27,700

Light Duty Pickup Trucks

Basic specifications: Automatic transmission, 6-cylinder, gasoline powered, wide bed, full-size, spare tire, power or power-assisted brakes and steering, painted white or buff, AM/FM radio, air conditioning.

	Category	FY 02	FY 03
	Two-Wheel Drive		
A.	Compact	$18,800	$18,900
B.	½ Ton	22,900	23,000
C.	¾ Ton	25,300	25,400
	Four-Wheel Drive		
A.	Compact	$18,800	$18,900
B.	½ Ton	22,900	23,000
C.	¾ Ton	25,300	25,400

Attachment 4

FB 2002-03 DEPARTMENT CEILING
DEPARTMENT OF BUDGET AND FINANCE
(08/25/00)

Means of Financing	FY 01 Appropriation	Add: Coll. Barg.	FY 01 Allocation	Less: Non-Recurring	Add: Recurring Specif Apprns	FB 02-03 Ceiling
General Fund	170.00 414,430,665	3,518,842	170.00 417,949,507			170.00 417,949,507
Special Funds	44.00 5,960,559	104,811	44.00 6,065,370			44.00 6,065,370
Federal Funds		2,940	0.00 2,940			0.00 2,940
Private Contrib			0.00 0			0.00 0
County Funds			0.00 0			0.00 0
Trust Funds	389,988,600		0.00 389,988,600	0.00 (40,000)		0.00 389,948,600
Interdept'l Trsf	333,417,026		0.00 333,417,026			0.00 333,417,026
Revolving Funds			0.00 0			0.00 0
Other Funds	55.00 9,250,520	109,342	55.00 9,359,862			55.00 9,359,862
TOTAL	269.00 1,153,047,370	0.00 3,735,935	269.00 1,156,783,305	0.00 (40,000)	0.00 0	269.00 1,156,743,305

Attachment 4

FB 2002-03 DEPARTMENT CEILING
DEPARTMENT OF BUDGET AND FINANCE - SUBSIDIES
(08/25/00)

Means of Financing	FY 01 Appropriation	Add: Coll. Barg.	FY 01 Allocation	Less: Non-Recurring	Add: Recurring Specif Apprns	FB 02-03 Ceiling
General Fund	25,000		0.00 25,000	0.00 (25,000)		0.00 0
Special Funds			0.00 0			0.00 0
Federal Funds			0.00 0			0.00 0
Private Contrib			0.00 0			0.00 0
County Funds			0.00 0			0.00 0
Trust Funds			0.00 0			0.00 0
Interdept'l Trsf			0.00 0			0.00 0
Revolving Funds			0.00 0			0.00 0
Other Funds			0.00 0			0.00 0
TOTAL	0.00 25,000	0.00 0	0.00 25,000	0.00 (25,000)	0.00 0	0.00 0

INSTRUCTIONS FOR PREPARING PROGRAM AND FINANCIAL PLANS

AND

PROGRAM BUDGET REQUESTS

State of Hawaii
Department of Budget and Finance

August 2000

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1.0 Types of Cost Categories

Program costs are comprised of the following types of cost categories (Research and Development, Operating, and Capital Investment):

1.1 Research and Development Costs

1.1.1 Definition of Research and Development Costs

Costs primarily associated with the development of a new program, system or capability to the point where capital and/or operating costs are required to introduce the program, system or capability into operational use. Research and development costs are expended over a limited period of time to insure that future funds will not be committed without an appropriate assessment of future benefits and costs.

1.1.2 Examples of Research and Development Costs

- Personnel salaries and wages.
- Employee fringe benefits.
- Expenses of a consumable nature, such as materials and supplies; travel expenses; utilities; stamps; consultant fees; building and equipment rentals.
- If bond financing is utilized, allowable equipment for staff and programs, are stipulated in Executive Memorandum 97-07, as amended.

1.2 Operating Costs

1.2.1 Definition of Operating Costs

Recurring costs to operate, support and maintain authorized programs.

1.2.2 Examples of Operating Costs

- Personnel salaries and wages.
- Employee fringe benefits.
- Expenses of a consumable nature, such as materials and supplies; travel expenses; utilities; stamps; consultant fees; building and equipment rentals.

- All repairs and maintenance of existing buildings and facilities (reroofing, repainting, resurfacing) in order to retain and restore their former condition, unless the construction cost exceeds 40 percent (40%) of the replacement value for the entire facility. See Executive Memorandum 97-07, as amended, for additional guidance.

- Equipment needed by staff and programs.

- All equipment and furnishings for existing buildings.

- All motor vehicles for programmatic purposes, including buses and ambulances.

1.2.3 Differences Between Research and Development and Operating Costs

The resources utilized by the Research and Development and Operating cost categories are for different stages of the program and over a different time-frame. The purposes of research and development costs are to plan, test, and evaluate new capabilities which are not currently being utilized by State programs. After the merits of this new capability have been evaluated, a decision can be made to terminate or to continue this capability. If the decision is to continue this capability on an on-going basis, the outlays will then be considered as an operating cost due to the recurring nature of the expenditures.

1.3 Capital Investment Costs

1.3.1 Definition of Capital Investment Costs

Capital improvement costs are those costs beyond the research and development phase which are required to support the continuation of a program by providing facilities and other related physical support. The time stream of benefits will accrue over the expected life of the facility.

Acquisition and development of land, the design and construction of new facilities, and the making of renovations and additions

to existing facilities are expenses usually associated with capital investment costs.

1.3.2 Examples of Capital Investment Costs

- Advance planning for specific complexes, including the development of cost estimates and other support activities (feasibility study, site selection, master plan, long-range facility related plan, etc.).

- Acquisition of land and other related expenses, such as appraisal fee and cadastral engineering.

- Architectural and engineering design, including the preparation of an environmental impact statement and other necessary building permits and zoning clearances.

- Construction of facilities, including built-in equipment and fixtures to make the facility operable and other related engineering services.

- Projects which would renovate existing facilities as follows:

  - Extend or add to a facility to accommodate program growth.

  - Modify a facility in order to comply with standards which have been adopted since the construction of the facility (OSHA, EPA, programmatic, etc.) or to change its usage and utility.

  - Significant improvements to a facility for better functional or operational efficiency.

  - Initial furnishings and equipment essential for the proper functioning of the facility which cannot be provided by the existing inventory.

  - Art-in-state buildings, as stipulated by Section 103-8.5, HRS.

1.3.3 Differences Between Operating and Capital Investment Costs

It must be emphasized that equipment needed for on-going programs should be considered as an operating cost item, while the initial equipment to make the physical plant functional is considered a capital improvement cost item. However, small replaceable equipment items which are used for programmatic purposes and have a life expectancy of less than 20 years (slide projectors, weighing scales, cameras, portable microphones, etc.) are not allowable as CIP costs. All repair and maintenance projects should be treated as an operating cost irrespective of magnitude and cost. See Executive Memorandum 97-07, as amended, for additional guidance as to non-allowable CIP.

2.0 Means of Financing

The 16 different types of funds to finance programs are called means of financing. The means of financing of each of the three cost categories must be identified. A coding system is used to indicate each means of financing and is listed below:

Code		Financing
A	-	General Fund
B	-	Special Funds
C	-	General Obligation (G.O.) Bonds
D	-	G.O. Bonds Reimbursable
E	-	Revenue Bonds
J	-	Federal Aid Interstate
K	-	Federal Aid Primary
L	-	Federal Aid Secondary
M	-	Federal Aid Urban
N	-	Other Federal Funds
R	-	Private Contributions
S	-	County Funds
T	-	Trust Funds
U	-	Inter-departmental Transfers
W	-	Revolving Funds
X	-	Other Funds

3.0 Input Forms

The turnaround worksheets or, in certain cases, the loose tables should be used as the input forms to submit your budget. Additional copies may be obtained through your departmental coordinator or by calling extension 6-1553.

The term TURNAROUND FORMS or TURNAROUND WORKSHEETS refers to the computer-generated budget tables reflecting data that is currently on file. LOOSE FORMS refer to the blank budget tables that are printed on 8-1/2" x 14" bond paper. The loose forms serve as the vehicle to input new data into the computer files. Excel files of the loose forms can be obtained from Ms. Adele Muronaga at ext. 6-1553.

BJ and BK table input forms are not required for departments using the Budget Request System or submitting their budget data through electronic media.

3.1 The Turnaround Worksheets

The turnaround forms provided contain the current budget data as recorded in the Executive Budget System. **Do not use loose budget forms if a turnaround form has been generated for that table.** All worksheets that are unused should be returned to the Department of Budget and Finance (B&F). General points concerning the use of the turnaround worksheets are as follows:

A. Care should be taken to capture the entire page when photocopying the turnaround worksheets. Please be sure that they are legible.

B. The worksheets are designed for keypunching into the computer system; therefore, the data must be clearly printed with ink or typed.

C. If the pre-printed information is correct, no change needs to be made. If a change must be made, draw a line through the incorrect data and enter the correct data immediately above, preferably in red, e.g.,

54917
~~54986~~.

D. **When deleting a position on Table BJ-1 or BT-1, do not line out the position number, MOF and line numbers 001 and 002. When deleting line items on Table BJ-1A, BJ-2, BJ-3 or BJ-4, do not cross out the line number of the deleted items.**

E. **Do not write in new line items between the pre-printed lines on the turnaround forms. Use loose forms or any blank space after the last pre-printed line item on the turnaround form. This will facilitate the key punching of this data.**

F. Turnaround forms are provided for the following:

Tables A, B, and C - Program Performance Measures

Table BJ-1, BJ-1A, and BT-1 - Personal Services Costs

Table BJ-2 - Other Current Expenses

Tables P and Q - Capital Project Details

3.2 Loose Tables

The loose tables should be used for the budget summary (Table BJ) and equipment and motor vehicle requests (BJ-3 and BJ-4). Tables BJ-1 and BT-1 are to be used to list positions that are not shown on the turnaround forms.

4.0 Instructions for Preparing and Completing the Tables to Measure Program Performances

The three tables for measuring program performance are the Planned Levels of Program Effectiveness (Table A), Projected Target Group Size (Table B), and Projected Level of Program Activity (Table C). Each table is limited to ten performance measures.

4.1 Tables A, B and C Turnaround Forms

The turnaround forms reflect the approved performance measures contained in the Program Structure for FB 2002-03. Data are provided only for measures that were not changed from the FB 1999-01. Please review and enter data for all of the measures that are shown on the turnaround forms.

No changes should be made to the wording of any effectiveness, target group or activity measure without first consulting the appropriate B&F analyst.

After preliminary budget recommendations have been made by the B&F, these tables should be updated to reflect the level of program goals that will be achieved by the implementation of the approved executive budget.

These tables also serve as the source of the performance measures and data for the generation of the Variance Report.

4.1.1 Preparing Table A - Planned Levels of Program Effectiveness

Table A should specify for each year the degree to which results and accomplishments are expected with the implementation of the executive budget.

4.1.2 Preparing Table B - Projected Target Group Size

Table B should be used to indicate the target group(s) for the program, their units of measure, and their current and projected sizes for the years indicated.

4.1.3 Preparing Table C - Projected Level of Program Activity

This section should contain the major activities that will be carried out by the program to achieve the effectiveness levels specified in Table A.

4.1.4 Instructions for Completing Tables A, B, and C - Measuring Program Performances

The first entry should be made on line 01. All succeeding entries should follow in sequence, with no lines skipped.

The description must be limited to 50 characters per measure including spaces. The description should be entered on the tables exactly as the program manager expects to see them in the printed documents.

The following detailed specifications refer to the loose forms in Section 8.0.

Item	Description
1	The title of the program.
2	Fill in the program structure number of this program (i.e., 01, 0101, 010101, etc.).
3	Fill in the Program ID (AGR 101, ATG 100, etc.) if this is a lowest level program. For higher level programs, leave this space blank.
4	Do not fill out this column.

5 Write the description of the measure of effectiveness (Table A), target group (Table B), or activity (Table C) in this space. The description may include special symbols, but must be limited to a maximum of 50 characters. A character is identified as anything which will advance a typewriter carriage one space (letter, number, space, etc.).

6 Second line of description if needed. Items 6 and 7 cannot exceed 50 characters in total.

7 Actual data of the measure of effectiveness, target group or activity. Any type of special characters or symbols may be used up to a maximum of seven characters.

8 Projected data for the planning period years.

9 Preparer of form.

10 Date completed.

5.0 Instructions for Preparing and Completing the Tables for Resource Requirements

5.1 Operating Resource Requirements

Turnaround forms are provided for the personal services (Tables BJ-1, BJ-1A, and BT-1), and other current expenses (Table BJ-2) and are based on the approved program structure for FB 2002-03. There are no turnaround forms for Table BJ Summary; these are provided for the preparation of supplemental budgets only.

Data for FY 00 should be adjusted to reflect actual expenditures and for FY 01 estimated expenditures. Your budget requirements should then be entered under the FY 02 and FY 03 columns.

5.1.1 Instructions for Preparing and Completing Table BJ - Operating Costs Summary

Table BJ requires information about personnel requirements and operating costs over an eight-year period. Information for the first four years (current and ensuing

biennium) must be provided in whole dollars and hundredths of a personnel position (for example, 4.50 positions). Information for the remaining four years of the planning period must be provided in thousands of dollars and tenths of a personnel position (1.5 positions).

Explanation of the items contained on the Table BJ are as follows:

Item	Title	Description
1	Program Title	The title of the program.
2	Program ID	The program ID including the two-digit BUF organization code (i.e., AGS 101CA).
3	$	The line(s) used for entering the dollar amounts of personnel costs funded by the means of financing designated in Item 6.
4	P	The line(s) used to enter the position counts of authorized positions funded by the means of financing entered in $ line immediately above the P line. As many pairs of $ and P lines as are necessary (depending on the number of different types of means of financing) should be used. Start with lines 01 and 02. Do not skip any lines.
5	TR	Transaction Code - Leave this column blank.
6	MOF	Means of Financing - Select one of the codes listed in the box below the program ID.
7	Cost Amounts	Enter the dollar amount of personnel costs funded by the means of financing entered in Item 6. Employee fringe benefits should be included only if they are actually budgeted for by the program and the amount budgeted is for the personnel required by the program. No allowance should be made for anticipated collective bargaining

		increases in the planning period. The cost amounts must equal the sum of the amounts on Tables BJ-1, BJ-1A and BT-1, by means of financing.
8	Position Counts	Enter the position counts of authorized positions funded by the means of financing entered in the $ line immediately above this P line. The total position count must equal the number of positions in Table BJ-1. These position counts should not include part-time, project-funded, temporary or other positions not permanently authorized. Positions for employees on loan from one department (or program) to another should be shown only in the department from which they are loaned. For example, if the Attorney General has persons assigned to the Transportation Department, they should be included in the Attorney General's personnel total. The funding for the positions would be indicated as code "U" - Interdepartmental Transfers. The Transportation Department should show the cost (number of positions is not shown) of the personnel as Other Current Expenses, using the appropriate means of financing code. This will avoid duplication in the count of these positions and their cost.
9	Total Personnel Costs - $	The total of the data entered in the $ lines for that fiscal year. This amount should also be entered in Item 12, Personal Services.
10	Total Number of Personnel Positions	The total of the position counts entered in the P lines for that fiscal year.
11	Personal Services	Total personal services costs which should equal Item 10, and the total of Table BJ-1, BJ-1A and BT-1, all means of financing.

12	Other Current Expenses	This total of other current expenses should equal the total of Table BJ-2, all means of financing.
13	Equipment	Total of equipment costs. The totals in the budget period should equal the total of Table BJ-3, all means of financing.
14	Motor Vehicles	Total of motor vehicle costs. The totals in the budget period should equal the total of Table BJ-4, all means of financing.
15	Part I Total	The total of Lines 09, 10, 11 Costs and 12.
16	MOF	Means of financing code of the requested amounts.
17	Costs by Means of Financing	The amounts of each type of means of financing required to fund this program.
18	Part II Total Costs	The total of all costs by means of financing which should match with Item 15.

5.1.2 Table BJ-1 - Personal Services

The BJ-1 tables provide for the recording of all details pertaining to the personal services costs of the program. Please note that personal services costs include only the major objects of expenditure 20XX and 28XX. Major object of expenditure 29XX for services-for-fee basis should be reflected on Table BJ-2 for other current expenses. There are three tables which make up the personal services cost element - Table BJ-1 for the recording of data relating to authorized permanent positions, Table BJ-1A for other personal services costs such as overtime and night differential, and Table BT-1 for budgeted temporary positions.

Table BJ-1 - Turnaround Forms

All active positions as of August 21, 2000, on the DHRD Human Resources Management System (HRMS), including new positions authorized by Act 281/2000 are shown on the turnaround forms. The following positions were not included:

1. Student positions.

2. Positions with any of these five attributes: vicing; floater; substitute; seasonal; or temporary as needed.

3. Any position titled classroom cleaner or adult supervisor.

To make corrections to the turnaround form, cross any erroneous data and write the correct information above it in red. NOTE: Any corrections made to the turnaround BJ-1 form will not automatically update HRMS.

Because the BJ-1 file will be used as the basis for collective bargaining and other reports, it should be corrected to reflect the most current information possible. Please check that the position title, BU and SR levels are correlated for each position. For example, a Clerk Steno II position should show class code 01.080, SR09, and BU 03.

NOTE: Positions on the BJ-1 turnaround form are sequenced by position number within each program ID and organization code.

Salary Projection Methodology

1. Salary data shown for FY 00 and FY 01 are based on the latest collective bargaining contracts.

2. Hourly and daily rate positions are converted to a monthly salary, based on the FTE percent by using eight hours per day and 173.33 hours per month.

3. All vacant positions have been reduced to the entry step on the pay scale.

Table BJ-1 and Table BT-1 - Loose Forms

Positions which are not contained on the BJ-1 turnaround forms, should be entered on loose BJ-1 tables. Positions may be listed in any sequence desired. If a position is funded by more than one means of financing, a pair of 001 and 002 lines should be completed for each MOF.

Items contained on the Tables BJ-1 and BT-1 are as follows:

Item	Title	Description
1	Program Title	The title of the program.
2	Program ID	The program ID including two-digit B&F organization code (i.e., BUF 131EA).
3	Position Number	A unique pseudo number must be assigned to each new position, i.e., a pseudo number cannot be used more than once in the same department. Positions requested for FY 02 will have pseudo numbers beginning with 92xxxA, and positions requested for FY 03 will have numbers beginning with 93xxxA (xxx is the arbitrary number assigned to the position, and A is the department's alpha code assigned by the Department of Accounting and General Services (DAGS). Example: 92001M is a pseudo number for a position (001) that the DAGS (M) is requesting for FY 02. For further information on pseudo position numbers, the departmental coordinator should be contacted.
4	MOF	The means of financing for this position.
5	Line Number	All "P" lines should be numbered "001" and "$" lines should be numbered "002." For positions with multiple MOF, a 001 and 002 line should be completed for each MOF. (See attached sample.) The line numbers have been preprinted for your convenience.
6	TR	Leave this column blank.
7	Position Title	The position title of the position. Please limit the title to 30 characters including spaces.
8	Incumbent's Name (Last name first)	The name of the incumbent filling the position. If the position is vacant, leave this block blank.

9	BU	The bargaining unit of the position (13, 03, 93, 73, etc.).
10	Employment/Step Movement Date	The employment or step movement date of the position (MM/DD/YY). For vacant or new positions, this box should be left blank. This date can be found in block 39a of the employee's SF-5 form. For included units 02, 03, 04, 09, 29, 13 and 23 and excluded units 82, 63, 84, 79, 99, 73 and 93 where the NOA code is 415, the date comes from block 39a of the SF-5 form. If the NOA code is other than 415, the date comes from block 48. For all other units (01, 05, 06, 07, 08, 10, 20, 11, 21, 61, 55, 56, 87, 68, 88, 70, 90, 71, 91), the date comes from block 48.
11	Salary	Salary range, wage board scale or excluded managerial. For filled positions, include the step (SR21L3, WB02C1, etc.).
12	Class Code	Class code of the position as assigned by the Department of Human Resources Development's (DHRD) compensation plan.
13	DPS Organization Code	The ten-digit DHRD organization code to which this position belongs (1501, 15030507, etc.).
14	Appropriation Symbol	The appropriation symbol from which this position will be funded. Fund symbol and department alpha code are required; subdivision code is optional (i.e., G001T023 or G001T are acceptable forms of the appropriation symbol). Do not enter the year.
15	W/L Code	Workload code. Do not use this field for this budget submission.
16	P	The FTE for this position over the preceding two years and budget period years. If the position has multiple program IDs or means of

		financing, enter the portion of the FTE applicable to this line.
		Enter the FTE for budgeted temporary positions on Table BT-1. The summarization program will not add these counts to the total authorized position count for the program.
17	$	The actual, budgeted and projected salary amounts for the preceding two years and budget years. Amounts should be shown to the nearest dollar. New or vacant positions should be shown at the entry level.

Table BJ-1A

Table BJ-1A is entitled OTHER PERSONAL SERVICES COSTS and is used for any other personal services costs (or deductions) which do not have an FTE. Examples of such costs would be overtime, fringe benefits, etc.

Items contained on Table BJ-1A are as follows:

Item	Title	Description
1	Program Title	The title of the program.
2	Program ID	The program ID including the two-digit B&F organization code (i.e., BUF 101AA).
3	Filler	This block is used for keypunching purposes. THIS FIELD IS NOT THE MEANS OF FINANCING CODE.
4	Line Number	Do not fill in this block.
5	TR	Do not fill in this block.
6	Description	Description of the item. Any description may be used up to 30 characters including spaces.
7	W/L Code	Workload code. Do not use this field for this budget submission.
8	OPN	The operation field. A minus (-) symbol will indicate that the amounts on this line are to be

		deducted from the total costs. This replaces the previous "99999" code. Plus signs (+) need not be reflected.
9	MOF	Means of Financing code for the cost item.
10	Actual, Estimated and Budgeted Amounts	Actual, estimated and budgeted amounts, rounded to the nearest dollar.

5.1.3 Table BJ-2 - Other Current Expenses

The object codes and description on Table BJ-2 conform with the major object codes contained in the DAGS' memorandum 1980-16, Object of Expenditure Classification. You may add the minor object code that your department uses for that item. For example, you may change 3000 to 3010 for agricultural supplies. It should be noted, however, that as a departure from prior instructions, exceptions to this flexibility have been identified in the following three areas where specific object codes have been assigned for budgeting purposes only:

EDP-Related Requests

71BB EDP Consultant Services

56AA Rental of Word Processor

56BB Rental of Micro/Mini-Computer

56CC Rental of CRT Terminal

56DD Rental of Printer

56EE Rental of Other EDP Equipment

57AA Other EDP Rentals

58AA R&M of Computer Equipment

Effective July 1, 1996, all real or personal property acquired by the State through leasing or other financial agreements as defined by Act 119, SLH 1996, will be budgeted on the BK tables. See Section 5.2 of these instructions and Attachment 1 for more discussion of this matter.

Services-on-a-Fee-Basis (Previously 2900)

29AA Personal Services Rendered by Other State Departments and Agencies (State Employees)

71AA Services-on-a-Fee Basis (Other than State Employees)

Chapter 42D Purchases of Service, Grants, and Subsidies

71CC Purchases of Health and Human Services

71DD Grants

71EE Subsidies

Please note that the Repairs and Maintenance (lines 044-049) is broken down between repairs and maintenance projects and routine maintenance (contractual only).

A set of Tables BJ-2 consists of three pages; all items entered in a set of BJ-2s must pertain to one means of financing. For example, if a program's other current expenses are funded by general and federal funds, two sets of BJ-2 tables must be submitted for that program. There should be no lump sum funding adjustments to indicate multiple means of financing; each means of financing should be requested by the line items for which it will be used. If all the items on a particular page do not have any associated costs, the page does not have to be submitted.

The major object codes and item descriptions on lines 001 through 053 cannot be changed. If items are requested which are not identified in the preprinted section or a more detailed breakdown of an item is desired, or if you do not wish to use the pre-printed section, use the blank lines beginning from line 054. Should more lines be needed within a MOF, a third page with line numbers beginning with 073 should be used.

The items on Table BJ-2 are as follows:

Item	Title	Description
1	Program Title	The title of the program.

2	Program ID	The program ID including two-digit B&F organization code.
3	Means of Financing	Means of financing code to which all items on the page belong. The codes are printed to the right of the box.
4	TR	Leave this column blank.
5	Line Number	If more than 72 items are needed for one means of financing, use a third page and number consecutively beginning with 073.
6	Description	The first 53 items are set items. If new items are being added, a new description must be written in, beginning on line 54. The description should be limited to 50 characters including spaces.
7	Object Code	Object codes are preprinted for lines 001 through 053. For items written in on lines 054 and on, enter the major object code or your department's minor object code for this item.
8	OPN	The operation field. If this item is a <u>deduction</u> from the other current expenses total, place a minus sign (-) in this column. Otherwise, the column will be assumed to be an add. Plus signs (+) need not be written in.
9	LOCN	The location (island code) of the item taken from the DAGS accounting manual.
10	NON REC	Non-recurring item. If the item is a one-time cost or only required for the budget period, it is considered non-recurring and an "X" should be inserted in this column.
11	Costs	These columns are to be used for entering actual (FY 00), estimated (FY 01) and requested (FB 2002-03) dollar amounts.

<u>NOTE</u>: Use the appropriate costs and inflation factors as stipulated in the attached <u>Guidelines</u>.

5.1.4 Table BJ-3 - Equipment

Table BJ-3 is for entering details of equipment requests. No BJ-3 turnaround forms are provided. Unlike the Table BJ-2, each line of Table BJ-3 is identified by a means of financing. Therefore, different means of financing may be entered on the same page.

A detailed explanation of each item on the BJ-3 Table is as follows: (See attached sample.)

Item	Title	Description
1	Program Title	The title of the program.
2	Program ID	The program ID including two-digit B&F organization code.
3	TR	Leave this space blank.
4	Line Number	Consecutively number all items beginning with 001. Do not begin again at 001 if a second page is needed. The first number on the second page should be 019.
5	Equipment Description	A description of the equipment being requested. The description should be limited to 42 characters including spaces.
6	MOF	The means of financing code for this equipment. Only one means of financing code can be written per line. Means of financing codes can be found either on Table BJ or in Section 3.0 of these instructions.
7	Object Code	The object code of the requested equipment.
8	OPN	The operation field. All items of equipment listed are assumed to be added to the equipment total unless a minus sign (-) is placed in this block. The minus indicates that this line will be subtracted from the equipment total.
9	LOCN	The island location code for the equipment.

10	R or A	Insert an "R" if the item(s) of equipment represents a replacement of existing equipment. If the item(s) is not a replacement, enter "A" to denote an addition.
11	Cost Per Unit	Enter the cost per unit in whole dollars. If there is a cost difference for an item between the two years of the budget biennium, enter the items to be purchased in FY 98 on one line and those to be purchased in FY 99 on a separate line.
12	Number of Units	Enter the number of units of the equipment requested shown to 2 decimal places, (for example, 1.00 or .50). In those cases where two means of financing will be used to purchase an item, complete 2 lines showing the MOF and the proportion of the item funded by that MOF.
13	Costs	The estimated purchase prices of equipment described. NOTE: Table BJ-3 does not provide columns for prior years' purchases. The preceding two years' equipment acquisition costs for the program should be entered on Table BJ in total only.

5.1.5 Table BJ-4 - Motor Vehicles

Table BJ-4 is for entering details of motor vehicle costs. No BJ-4 turnaround forms are provided. Each vehicle requested must be listed separately on a single line.

Item	Title	Description
1	Program Title	The title of the program.
2	Program ID	The program ID including two-digit B&F organization code.
3	TR	Leave this space blank.
4	Line Number	Consecutively number all vehicle requests beginning with 001. Do not begin again at 001 if a second page is needed. The first line on the second page should be 019.

5	Description	A description of the motor vehicle being requested. The description should be limited to 42 characters including spaces.
6	Means of Financing	The means of financing code for this vehicle. Only one means of financing code can be used per line. Means of financing codes can be found either on Table BJ or in Section 3.0 of these instructions.
7	Object Code	The object code of the requested vehicle.
8	OPN	The operation field. All motor vehicle requests are assumed to be added to the motor vehicle total, unless a minus sign (-) is placed in this block. The minus indicates that this line will be subtracted from the total motor vehicle request.
9	LOCN	Location at which this vehicle will be used.
10	R or A	Insert an "R" if the motor vehicle is a replacement of an existing vehicle. All replacement requests must have the next three columns (year, model, miles run) completed. If the vehicle is not a replacement, enter an "A" in this box to denote an addition.
11	Year	This refers to the last two digits of the model year (e.g., 85 is entered for 1985) of the vehicle being replaced.
12	Model	This refers to the model of the vehicle being replaced. The model description should be limited to five characters.
13	Miles Run	The mileage of the vehicle being replaced.
14	Costs	The estimated purchase prices of the vehicle described for each of the two years of the budget period. Round to the nearest

dollar. Use costs projected in the General Guidelines.

NOTE: Table BJ-4 does not provide columns for prior years' costs. The preceding two years motor vehicle acquisition costs for the program should be entered on Table BJ in total only.

5.1.6 Revenue Estimates

Revenue estimates are collected quarterly from each department via the Revenue Estimating System. This system collects current revenue estimates and supplies these estimates to the DAGS revenue collection system. The quarterly update information is also used for generation of the Statewide Financial Plan and is one of the bases for computing expenditure allocations.

Be sure to report all revenues from ceded lands since payments to OHA must now be budgeted consistently in all affected departments.

The latest revenue estimate update was due to B&F in August 2000. These estimates will be used as the basis for evaluating the expenditure requirements of each program over the budget and planning period. Extra revenue estimate forms are available at the B&F, Ext. 6-1841.

5.2 Current Lease Payments

In order to comply with Act 119, SLH 1996, the BK tables, which were formerly used for Research and Development costs, have been renamed "Operating Costs - Current Lease Payments" and will be used to capture funding requirements for lease payments in this biennium budget. Briefly, the purpose of the act is to protect the State's credit rating by disclosing funding requirements for leases and other financing agreements in the Program and Financial Plan and Executive Budget. The act also makes current lease payments a new cost element in the operating budget. Clarification regarding which leases and financing agreements in the operating and capital budgets are covered by this Act will be issued separately.

Your funding requirements for these financing agreements shall be entered on loose Table BK Summary forms and the appropriate BK detail tables (BK-1, 2, 3, or 4). The layout of these forms is identical to

the Table BJ series used for the operating budget, so refer to the detailed instructions for the BJ series when completing these forms.

ENTER YOUR FINANCING AGREEMENT REQUIREMENTS ON THE BK TABLES ONLY. DO NOT INCLUDE THEM ON THE BJ TABLES WITH YOUR OTHER RENTAL REQUIREMENTS OR YOU WILL BE DOUBLE BUDGETING THESE AMOUNTS. The total of all of your department's Table BJ and BK amounts must be within your budget allocation ceiling.

Use major object code 77 for equipment and motor vehicle financing agreements, and major object codes 55, 56 or 57 for items falling under other current expenses.

5.3 Capital Improvement Resource Requirements (CIP)

Capital improvement cost information is submitted on Tables P (Capital Project Details - Required Appropriations), Q (Capital Project Details - Expected Expenditures) and R (Project Justification). A set containing one of each of the three tables is required for each capital improvement project requesting authorizations during the budget biennium.

Please enter the capital project number in the upper left block of each table. The project number should be assigned by the operating department to which the program plan applies. The project number consists of a maximum of six-characters (digits and/or letters--assigned any way the department chooses). If a project is later combined with other projects or split into more than one project, a new number should be assigned and the prior numbers eliminated to avoid any confusion.

All departments and agencies are requested to formulate and describe projects so they refer to (a) a complex, (b) a building or area in the complex, and (c) the project specifics. In the case of transportation projects, the projects should refer to (a) a highway or road, (b) a section of the highway or road, and (c) the project specifics. Projects covering different complexes and areas should not be lumped together into a single project unless it is required to facilitate necessary flexibility.

Refer to the sample tables in Section 9.0.

5.3.1 Instructions for Preparing and Completing Table P - Capital Project Details - Required Appropriations

Line 00 (Top Line)

Enter the Program ID and Project Number in the appropriate boxes on the upper left of the page. Do not enter anything in Column 17.

Senate District

Enter the two-digit Senatorial district in which the project is located in the two spaces provided. See the attached listing of district codes.

Priority

Enter the priority number of the project, which is a four-digit number which, if all the department's projects were ordered by the number (in ascending sequence), the projects would be in the order of their relative priorities starting with the most important. Unlike the capital project number, the priority number can be changed from time to time as new projects come into being and others are completed.

Island Code

Enter the one-digit island code in block 26 on the loose Table P. On the turnaround Table P, enter the island code under the JSL heading. A listing of the island codes is attached.

Representative District

Enter the Representative district in blocks 27 - 29 on the loose Table P. On the turnaround table, enter the representative code under Representative District heading.

A listing of the representative codes is attached.

Project Scope

Column 30 should indicate the project scope as discussed later in Section 6.3.3. The codes are as follows:

N = New Project
I = Renovation Project
A = Addition Project
R = Replacement Project
O = Other

Lines 01-02 - Project Title

Columns 20-64 provide space for entering the title of the project; two lines of 45 characters are provided. Letters, numbers, punctuation, symbols, etc., may be used. All characters used (including spaces) must be counted in the 45 characters per line maximum, inserting only one in each of the boxes provided. The title should be entered exactly as the program manager expects to see it printed in the appropriations bill.

Lines 03-09 - Project Description

These lines provide space for a more detailed project description. Sixty characters are provided on each of the seven lines. When printed, the description will appear exactly as entered in the seven lines. Letters, numbers, punctuation, spacing, etc., are all counted in the 60 characters per line and no more than one should be entered in a box. It is not necessary to use all seven lines; use only as much of the space provided as is necessary to provide the description, starting with line 03. The information should be entered exactly as the program manager expects to see it printed in the appropriations bill.

Under no circumstances should any project description state that unexpended balances from projects in previous appropriations acts may be used for the purposes of this project.

In addition, the project phases in the description must match the cost elements being requested. For example, if the description says "Design and construction of classroom building," there should be requested appropriations for only design and construction in the budget biennium.

Lines 10-19

Part I (lines 10-14) requests information on the required appropriations for the project for each of the eight planning period years, the years preceding the first fiscal year (in total) and the years following the last fiscal year (in total). The appropriate lines in Part I are to be used, depending upon the cost elements (plans, land

acquisition, design, construction, and equipment) to which the figures pertain.

Part II of each table provides for the entry of cost data by means of financing. Each horizontal line provides space for entering amounts for one type of means of financing, indicated by the code entered in Column 20. The first entry should be made on line 15. No lines should be skipped. The total of each column in Part I must match the total of each Part II column below it.

5.3.2 Instructions for Preparing and Completing Table Q - Capital Project Details - Expected Expenditures

Top Line

Enter the Program ID and Project Number in the appropriate boxes on the upper left of the page.

Lines 01-07 - Implementation Schedule

The spaces provided are for indicating for each of the seven phases of construction--plans, site selection, site acquisition, design, construction, equipment and occupancy--the original and current estimated dates, and the actual dates for the start and completion of each phase. All dates are to be given by month (e.g., 01 for January; 11 for November) and year (the last two digits).

Lines 20-24 - Cost Estimates

Enter the original and current cost estimates, and the final costs for the project in thousands of dollars. Each line is for a different cost element, as indicated. Totals should be entered where shown to assist in determining completeness of the data.

Lines 25-38 - State Appropriations

The spaces on these lines are for indicating all prior State appropriations (if any) that have been made for the project, by giving the year of the appropriation (last two digits of the year), number of the act (three digits), and the item number (ten digits). The total appropriation should be divided into the five cost elements of

Plans, Land Acquisition, Design, Construction and Equipment in the spaces provided. The first entries (if any) should be made on line 25. No lines should be skipped.

Line 08 - Effect on Operating Budget

Enter the total effect that the capital project will have upon salaries of the operating budget during the first complete year after occupancy (Columns 20-25). Columns 21-25 are for providing the amount (in thousands of dollars) of the effect; Column 20 is for indicating whether the amount represents a decrease (by entering a "-" in the space), or an increase (insert a "+"). Columns 26-31 are to be used in a similar manner to indicate the project's effect on maintenance, Columns 32-37 for other expenses, and Columns 38-43 for utilities.

Lines 10-19 - Expected Expenditures

Enter the expected expenditures (amount expected to be paid to contractors) in the appropriate years. This requirement is to be completed in the same manner as the required appropriations found in Table P, i.e., the appropriate lines in Part 1 (lines 10-14) are to be used, depending on the cost elements to which the figures pertain. In Part II, the lines are assigned by a means of financing (Column 20) code. The total of each column in Part I must match the total of each Part II column below it.

5.3.3 Instructions for Preparing and Completing Table R - Capital Project Information and Justification Sheet

Project justification is required for each project that requires authorizations during the biennial period.

The following information, which is mostly self-explanatory, is required:

1. Top of Page - Expending agency and user program ID; capital project number (not to exceed six characters); island code (0-Statewide; 1-Oahu; 2-Maui; 3-Hawaii; 4-Kauai; 5-Molokai; 6-Lanai); Senatorial and Representative

Districts; priority number; previous priority number; and project scope code.

2. Project title and description as they should appear in the appropriations act.

3. Total project cost, prior appropriations, and future-funding requirements by cost elements (plans, land acquisition, design, construction and equipment).

4. Project Information and Justification - information should be provided to address and clarify the following:

    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 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.

5.3.4 Instructions for Preparing and Completing Table S - Summary of CIP Proposed Lapses and New Requests

Table S summarizes each department's proposed lapses and new requests by means of financing. Part A (Proposed Lapses) requires the act number and year, the project's item number in that act (e.g., G-12), the project title, the amount to be lapsed, and the means of financing.

Part B (New Requests) is a listing in priority order of the budget requests. Information that must be provided is the program ID in which the appropriation is being requested, the project title, and the requested amounts by fiscal year and means of financing.

5.3.5 Instructions for Completion of Form PAB - Expenditure of G.O. Bond Proceeds Questionnaire (Replaces Private Business Use Questionnaire)

Form PAB must be completed for any project which includes, as a source of its funding, G.O. (C) or G.O. reimbursable (D) bond fund proceeds.

Questions are self-explanatory; however, the Policy and Procedures Manual prepared by Grant Thornton, Management Consultants, describes the roles, responsibilities, and procedures that user and expending agencies must follow to comply with Tax Reform provisions relating to G.O./G.O.R.-funded CIP. Specific questions on this questionnaire should be directed to the Financial Administration Division of the Department of Budget and Finance.

6.0 Program Plan Narrative

6.1 Format

The narrative must be typed lengthwise (across the 14" side in two columns) on

8-1/2" x 14" paper with a three-fourths inch margin on the left and right sides of the paper. The original must be submitted because it will eventually be photographed and reproduced for inclusion in the Executive Budget document submitted to the Legislature.

To assist in assembling the plans, each page should have the program structure number typed in the upper right-hand corner.

Example:

(Upper right-hand corner of each page):

07 01 01 01

In addition to the above, the first page of the narrative should specify on the upper left, the name of the program being described.

Example:

(Upper left-hand corner of Page 1):

EDN 100: SCHOOL-BASED BUDGETING

6.2 Narrative Length

The program narratives should not exceed four pages. Additional pages can be submitted provided prior approval from the Department of Budget and Finance is obtained.

Narratives should not refer to Input Tables by letter designation. Instead, reference should be made to the titles, e.g., target group data, personnel data, etc.

6.3 Organization of Narrative

The narrative portion of the program plan should (for the sake of uniformity) be organized in the following manner, identified by the same alphabetic characters.

A. Statement of Program Objective(s)

In all instances, program managers will be provided with the objective(s) to be used for each program.

B. Description of Request and Compliance with Section 37-68(1)(A)(B)

Briefly describe the significant items (new programs that will be started, trade-offs that will be made in order to accommodate these new programs, etc.) in your FB 2002-03 budget request. For new programs starting in FY 02, discuss how these programs are appropriate functions of State government and how implementation by government will be as cost-effective as by the private sector

C. Description of Activities Performed

This section should contain a brief description of the major activities carried out by the program to achieve program effectiveness.

D. Statement of Key Policies Pursued

This section should clearly state the key policies pursued. This section should state how the activity will carry out the objectives and policies of Part I and Part III (Priority Directions) of the Hawaii State Plan and the interim planning documents as stipulated by Administrative Directive No. 82-3, dated May 3, 1982.

E. Identification of Important Program Relationships

This section should identify important program relationships involved. Federal, City and County, and private sector programs, which have significant relationships to the current approved program, should be identified since obviously the State's activities should be integrated and coordinated with those of all of the other agencies. Particular reference shall be made to relationships with programs which further carry out the Priority Directions of the Hawaii State Plan and the interim planning documents.

F. Description of Major External Trends Affecting the Program

Broad local, state, national and international trends affecting the program should be briefly discussed.

G. Discussion of Cost, Effectiveness, and Program Size Data

This section should contain: a discussion of significant discrepancies between previously planned cost, effectiveness, and program size levels and those actually achieved; comments on and an interpretation of cost, effectiveness and program size data over the upcoming budget period with special attention devoted to changes from the current budget period; comments on and an interpretation of cost, effectiveness and program size data over the four years of the planning period and how they relate to the corresponding data for the budget period.

H. Discussion of Program Revenue

This section is for indicating all revenues generated by (or expected to be generated by) the current program.

Program revenues do not include legislative appropriations or transfers from other departments. The narrative should explain the basis for all revenue estimates.

I. Summary of Analysis Performed

This section should contain a summary of special analytic study, program evaluation or other analytic report supporting a substantial change in the program where such a major change recommendation has been made.

The narrative should summarize the findings of any program analysis performed and explain the plans to accomplish program objectives and the programming of the plans over the next six years. A sample format follows:

a. General Nature of the Problem

b. Reasons for Attention at this Time

c. Target Groups

d. Client Groups

e. Other Programs Relevant to this Problem (Including State, County, and Federal Programs)

f. Objectives Related to this Problem

g. Measures of Effectiveness Related to this Problem

h. The Framework of the Analysis

i. Alternatives

j. Evaluation of Alternatives

k. Recommendations

l. Appendices (As Needed)

J. Further Considerations

Program analysis is not necessarily limited to the items specified in A through H. Some program managers may feel the need to include additional material and are encouraged to do so, keeping in mind the requested two-page limitation. If a further assessment of the program is considered to be warranted, an appendix should also be submitted. The length of the appendix will not be limited to any specific number of pages. However, the existence of an appendix should be noted in this section and that copies will be made available to interested parties.

7.0 Submission of Requests to the B&F

7.1 Organization of Submission to the B&F

Operating Budget Submission

- Form CS
- Form CS+
- Tables A, B, and C

Tables BJ and BK (Summary and Details) reflecting Forms CS and CS+

Capital Budget Submission -

- Tables P and Q - Capital Project Details
- Table R - Capital Project Information and Justification Sheet
- Table S - Projected CIP Expenditures from Existing and Requested Appropriations

Final Budget Details - Reflecting Executive Budget

- Final BJ and BK Summary Tables; updated budget detail tables to follow as soon as possible.
- Program Narratives
- Final Program Performance Measures - Tables A, B, and C

7.2 Number of Copies to be Submitted to the B&F

B&F must receive the original and one copy of each request.

8.0 Sample Tables and Forms

The following tables and forms have been included for reference purposes.

PROGRAM TITLE _____

PROGRAM STRUCTURE NUMBER	PROGRAM ID	TABLE
1 12	13 18	19
		A

TABLE A–PLANNED LEVELS OF PROGRAM EFFECTIVENESS

TR	LINE	EXPECTED MEASURE OF EFFECTIVENESS (MAXIMUM 50 CHARACTERS)	FY 2000 ACT.	FY 2001 EST.	BUDGET PERIOD FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007
22	20 21	(01)	(02)	(03)	(04)	(05)	(06)	(07)	(08)	(09)
	01									
	02									
	03									
	04									
	05									
	06									
	07									
	08									
	09									
	10									

Prepared By _____ Date _____ **TABLE A**

PROGRAM TITLE _____

PROGRAM STRUCTURE NUMBER	PROGRAM ID	TABLE
1 12	13 18	19
		B

TABLE B–PROJECTED TARGET GROUP SIZE

TR	LINE	EXPECTED MEASURE OF EFFECTIVENESS (MAXIMUM 50 CHARACTERS)	FY 2000 ACT.	FY 2001 EST.	BUDGET PERIOD FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007
22	20 21	(01)	(02)	(03)	(04)	(05)	(06)	(07)	(08)	(09)
	01									
	02									
	03									
	04									
	05									
	06									
	07									
	08									
	09									
	10									

Prepared By _____ Date _____ **TABLE B**

PROGRAM TITLE _____

PROGRAM STRUCTURE NUMBER	PROGRAM ID	TABLE
1 — 12	13 — 18	19
		C

TABLE C–PROJECTED LEVEL OF PROGRAM ACTIVITY

TR	LINE	EXPECTED MEASURE OF EFFECTIVENESS (MAXIMUM 50 CHARACTERS)	FY 2000 ACT.	FY 2001 EST	BUDGET PERIOD FY 2002	BUDGET PERIOD FY 2003	FY 2004	FY 2005	FY 2006	FY 2007
22	20 21	(01)	(02)	(03)	(04)	(05)	(06)	(07)	(08)	(09)
	01									
	02									
	03									
	04									
	05									
	06									
	07									
	08									
	09									
	10									

Prepared By _____ Date _____ TABLE C

TABLE BJ: OPERATING COSTS SUMMARY

PROGRAM TITLE _____

PROGRAM ID		ORG'N		TABLE
DEPT	NUMBER			
1 3	4 6	7 8	9 10	11 12
				BJ

Means of Financing Codes
Enter on Col. 01 (MOF)

A - General Fund
B - Special Fund
C - GO Bonds
D - GO Bonds Repaid
E - Revenue Bonds
J - Federal Aid Interstate
K - Federal Aid Primary
L - Federal Aid Secondary
M - Federal Aid Urban
N - Other Federal Funds
P - Federal Revenue Sharing
R - Private Contributions
S - County Funds
T - Trust Funds
X - Other Funds
U - Inter-Department Transfer
W - Revolving Fund

PERSONNEL REQUIREMENTS: COSTS ($) AND NO. POSITIONS (P)

	T R 16	LINE NO 14 15	M O F (01)	(IN DOLLARS) PRECEDING 2-YEAR PERIOD FY 2000 ACT. (02)	FY 2001 EST. (03)	BUDGET PERIOD FY 2002 (04)	FY 2003 (05)	(IN THOUSANDS OF DOLLARS) PLANNING PERIOD FY 2004 (06)	FY 2005 (07)	FY 2006 (08)	FY 2007 (09)
$		01									
P		02									
$		03									
P		04									
$		05									
P		06									
$		07									
P		08									
TOTAL PERSONNEL COSTS			$								
TOTAL NUMBER OF PERSONNEL POSITIONS			P								

OPERATING COSTS SUMMARY

Part I - COSTS BY COST ELEMENT:	T R 16	LINE NO 14 15	M O F (01)	(IN DOLLARS) PRECEDING 2-YEAR PERIOD FY 2000 ACT. (02)	FY 2001 EST. (03)	BUDGET PERIOD FY 2002 (04)	FY 2003 (05)	(IN THOUSANDS OF DOLLARS) PLANNING PERIOD FY 2004 (06)	FY 2005 (07)	FY 2006 (08)	FY 2007 (09)
a. PERSONAL SERVICES		09									
b. OTHER CURRENT EXPENSES		10									
c. EQUIPMENT		11									
m. MOTOR VEHICLES		12									
TOTAL COSTS (TOTAL OF LINES 09,10,11,12)											
Part II - COSTS BY MEANS OF FINANCING:		13									
		14									
		15									
		16									
		17									
TOTAL COSTS (SHOULD AGREE WITH PART I)											

PROGRAM TITLE _____

PROGRAM ID				
DEPT	NUMBER	ORG'N		TABLE
1 3	4 6	7 8	9 10	11 12
				J1

TABLE BJ-1: DETAILS OF PERSONAL SERVICES
PERMANENT POSITIONS
(OPERATING COSTS)

(P = POSN COUNT; $ = AMOUNT)

POSITION NUMBER (13 18)	MOF (19)	LINE NO. (20 21 22)	T R (29)	POSITION TITLE (01) / INCUMBENT (LAST NAME FIRST) (02)	BU (03) / EMPL/STP MVT DATE (04)	SALARY (05) / CLASS CODE (06)	DPS ORG'N CODE (07) / APPROP. SYM. (08)	W/L CODE (09)		PRECEDING 2 YEARS: FY 2000 ACT. (10)	PRECEDING 2 YEARS: FY 2001 EST. (11)	BUDGET PERIOD: FY 2002 (12)	BUDGET PERIOD: FY 2003 (13)
		001							P				
		002							$				
		001							P				
		002							$				
		001							P				
		002							$				
		001							P				
		002							$				
		001							P				
		002							$				
		001							P				
		002							$				
		001							P				
		002							$				
		001							P				
		002							$				
		001							P				
		002							$				
		001							P				
		002							$				
		001							P				
		002							$				
		001							P				
		002							$				
									P				
									$				

NOTE: THE **GRAND** "$" TOTAL FOR THIS TABLE SHOULD AGREE WITH LINE 09, TABLE BJ

SUB-TOTAL OR GRAND TOTAL

DATE _____ PAGE _____ OF _____

TABLE BJ-1

PROGRAM TITLE ______________________________

PROGRAM ID DEPT 1 3	NUMBER 4 6	ORG'N 7 8	9 10	TABLE 11 12	CODE 13 18
				J1	999999

TABLE BJ-1A: OTHER PERSONAL SERVICES COST (OPERATING COSTS)

FILLER	LINE NO.	T R	DESCRIPTION (MAXIMUM 30 CHARACTERS)	W/L CODE	OPN +/-	MOF	PRECEDING 2 YEARS FY 2000 ACT.	PRECEDING 2 YEARS FY 2001 EST.	BUDGET PERIOD FY 2002	BUDGET PERIOD FY 2003
A										
A										
A										
A										
A										
A										
A										
A										
A										
A										
A										
A										
A										
A										
A										
A										
A										
A										
A										
A										
A										
A										
A										
A										

NOTE: THE **GRAND** "$" TOTAL FOR THIS TABLE SHOULD AGREE WITH LINE 00, TABLE BJ

SUB-TOTAL (OR GRAND TOTAL) | | | | |

DATE ________ PAGE ________ OF ________

PROGRAM TITLE ________________________________

PROGRAM ID DEPT (1 3)	NUMBER (4 6)	ORG'N (7 8)	(9 10)	TABLE (11 12)
				T1

TABLE BT-1: DETAILS OF PERSONAL SERVICES
TEMPORARY POSITIONS
(OPERATING COSTS)

(P = POSN COUNT; $ = AMOUNT)

POSITION NUMBER (13 18)	MOF (19)	LINE NO. (20 21 22)	TR (29)	POSITION TITLE (01) / INCUMBENT (LAST NAME FIRST) (02)	BU (03) / EMPL/STP MVT DATE (04)	SALARY (05) / CLASS CODE (06)	DPS ORG'N CODE (07) / APPROP. SYM (08)	W/L CODE (09)	P / $	PRECEDING 2 YEARS: FY 2000 ACT (10)	PRECEDING 2 YEARS: FY 2001 EST (11)	BUDGET PERIOD: FY 2002 (12)	BUDGET PERIOD: FY 2003 (13)
		001							P				
		002							$				
		001							P				
		002							$				
		001							P				
		002							$				
		001							P				
		002							$				
		001							P				
		002							$				
		001							P				
		002							$				
		001							P				
		002							$				
		001							P				
		002							$				
		001							P				
		002							$				
		001							P				
		002							$				
		001							P				
		002							$				
		001							P				
		002							$				
									P				
								SUB-TOTAL OR GRAND TOTAL	$				

NOTE: THE **GRAND** "$" TOTAL FOR THIS TABLE SHOULD AGREE WITH LINE 09, TABLE BJ

DATE ________ PAGE ________ OF ________

PROGRAM TITLE _____

PROGRAM ID DEPT (1-3)	NUMBER (4-6)	ORG'N (7-8)	(9-10)	TABLE (11-12)
				J2

MEANS OF FINANCING-INSERT ONE CODE FOR ALL ITEMS ON THIS PAGE (13)

A-GENERAL FUND	S-COUNTY FUNDS
B-SPECIAL FUND	T-TRUST FUNDS
N-OTHER FED FUNDS	U-INTERDEPT TRANSFER
P-FED REV SHARING	W-REVOLVING FUND
R-PRIVATE CONTRIBS.	X-OTHER FUNDS

TABLE BJ-2: DETAILS OF OTHER CURRENT EXPENSES (1ST PAGE) (OPERATING COSTS)

TR (18)	LINE NO (15-17)	OTHER CURRENT EXPENSES - DESCRIPTION (MAXIMUM 50 CHARACTERS) (09)	OBJECT CODE (01)	OPN + / - (02)	LOCN (03)	NON REC (04)	PRECEDING 2-YEAR PERIOD FY 2000 ACT. (05)	PRECEDING 2-YEAR PERIOD FY 2001 EST. (06)	BUDGET PERIOD FY 2002 (07)	BUDGET PERIOD FY 2003 (08)
	001	SERVICES ON A FEE BASIS	2900							
	002	JANITORIAL SUPPLIES	3000							
	003	LAUNDRY SUPPLIES	3000							
	004	SCIENTIFIC SUPPLIES	3000							
	005	EDUCATIONAL SUPPLIES	3000							
	006	MOTOR VEHICLE GAS & OIL	3000							
	007	AGRICULTURAL & OTHER SUPPLIES	3000							
	008	FUEL OIL & LUBRICANTS (OTHER THAN MV)	3000							
	009	MEDICAL & HOSPITAL SUPPLIES	3000							
	010	CLOTHING & SEWING SUPPLIES	3000							
	011	FORAGE & CARE OF ANIMALS	3000							
	012	SAFETY SUPPLIES	3000							
	013	MAINTENANCE MATERIALS, SUPPLIES & PARTS	3100							
	014	MOTOR VEHICLE SUPPLIES & PARTS	3100							
	015	HWY CONSTRUCTION & MAINT MATERIALS & SUPPLIES	3100							
	016	BUILDING & CONSTRUCTION MATERIALS	3100							
	017	OFFICE SUPPLIES	3200							
	018	PROVISIONS (NOT FOR RESALE)	3300							
	019	EMPLOYEE MEALS (NOT-COMPENSATORY)	3300							
	020	OTHER SUPPLIES	3400							
	021	DUES & SUBSCRIPTIONS	3500							
	022	FREIGHT & DELIVERY CHARGES	3600							
	023	POSTAGE	3700							
	024	TELEPHONE & TELEGRAPH	3800							
	025	PRINTING & BINDING	3900							
	026	ADVERTISING	4000							
	027	CAR MILEAGE	4100							
	028	TRANSPORTATION, INTRASTATE	4200							
	029	SUBSISTENCE ALLOWANCE, INTRASTATE	4300							
	030	TRANSPORTATION, OUT-OF-STATE	4400							
	031	SUBSISTENCE ALLOWANCE, OUT-OF-STATE	4500							
	032	HIRE OF PASSENGER CARS	4600							
	033	MOTOR POOL CARS	4700							
	034	OTHER TRAVEL	4800							
	035	ELECTRICITY	5000							
	036	GAS	5100							
			SUB-TOTAL (OR GRAND TOTAL)							

NOTE: THE **GRAND** TOTAL OF THIS TABLE SHOULD AGREE WITH LINE 10, TABLE BJ

DATE _____ PAGE _____ OF _____

TABLE BJ-2

PROGRAM TITLE

PROGRAM ID				
DEPT	NUMBER	ORG'N		TABLE
1 3	4 6	7 8	9 10	11 12
				J2

MEANS OF FINANCING-INSERT ONE CODE FOR ALL ITEMS ON THIS PAGE

13

A-GENERAL FUND
B-SPECIAL FUND
N-OTHER FED FUNDS
P-FED REV SHARING
R-PRIVATE CONTRIBS
S-COUNTY FUNDS
T-TRUST FUNDS
U-INTERDEPT TRANSFER
W-REVOLVING FUND
X-OTHER FUNDS

TABLE BJ-2: DETAILS OF OTHER CURRENT EXPENSES (2ND PAGE) (OPERATING COSTS)

T R	LINE NO	OTHER CURRENT EXPENSES - DESCRIPTION (MAXIMUM 50 CHARACTERS)	OBJECT CODE	OPN + / -	LOCN	NON REC	PRECEDING 2-YEAR PERIOD FY 2000 ACT.	FY 2001 EST.	BUDGET PERIOD FY 2002	FY 2003
18	15 17	(09)	(01)	(02)	(03)	(04)	(05)	(06)	(07)	(08)
	037	WATER	5200							
	038	SEWER	5300							
	039	OTHER UTILITIES	5400							
	040	RENTAL OF LAND & BUILDING	5500							
	041	RENTAL OF EQUIPMENT	5600							
	042	OTHER RENTALS	5700							
	043	R&M - OFFICE FURNITURE & EQUIPMENT	5800							
	044	R&M - MACHINERY & EQUIPT - SPECIAL MAINTENANCE	5800							
	045	R&M - MACHINERY & EQUIPT - ROUTINE MAINTENANCE	5800							
	046	R&M - BLDGS & STRUCTURES - SPECIAL MAINTENANCE	5800							
	047	R&M - BLDGS & STRUCTURES - ROUTINE MAINTENANCE	5800							
	048	R&M - GROUNDS - SPECIAL MAINTENANCE	5800							
	049	R&M - GROUNDS - ROUTINE MAINTENANCE	5800							
	050	R&M - MOTOR VEHICLES	5800							
	051	OTHER REPAIRS & MAINTENANCE	5800							
	052	INSURANCE	5900							
	053	MISCELLANEOUS CURRENT EXPENSES	7200							
		SUB-TOTAL (OR GRAND TOTAL)								

NOTE: THE GRAND TOTAL OF THIS TABLE SHOULD AGREE WITH LINE 10, TABLE BJ

DATE _____ PAGE _____ OF _____

TABLE BJ-2

PROGRAM TITLE _____

PROGRAM ID				
DEPT	NUMBER	ORG'N		TABLE
1 3	4 6	7 8	9 10	11 12
				J2

MEANS OF FINANCING-INSERT ONE CODE FOR ALL ITEMS ON THIS PAGE		
13	A-GENERAL FUND	S-COUNTY FUNDS
	B-SPECIAL FUND	T-TRUST FUNDS
	N-OTHER FED FUNDS	U-INTERDEPT TRANSFER
	P-FED REV SHARING	W-REVOLVING FUND
	R-PRIVATE CONTRIBS	X-OTHER FUNDS

TABLE BJ-2: DETAILS OF OTHER CURRENT EXPENSES (3RD PAGE) (OPERATING COSTS)

T R 18	LINE NO 15 17	OTHER CURRENT EXPENSES - DESCRIPTION (MAXIMUM 50 CHARACTERS) (09)	OBJECT CODE (01)	OPN + / - (02)	LOCN (03)	NON REC (04)	PRECEDING 2-YEAR PERIOD FY 2000 ACT. (05)	PRECEDING 2-YEAR PERIOD FY 2001 EST. (06)	BUDGET PERIOD FY 2002 (07)	BUDGET PERIOD FY 2003 (08)
		SUB-TOTAL (OR GRAND TOTAL)								

NOTE: THE **GRAND** TOTAL OF THIS TABLE SHOULD AGREE WITH LINE 10, TABLE BJ

DATE _____ PAGE _____ OF _____

TABLE BJ-2

PROGRAM TITLE _____

PROGRAM ID				
DEPT	NUMBER	ORGN		TABLE
1 3	4 6	7 8	9 10	11 12
				J3

TABLE BJ-3: DETAILS OF EQUIPMENT COSTS (OPERATING COSTS)

TR	LINE NO.	EQUIPMENT DESCRIPTION (MAXIMUM 42 CHARACTERS)	MOF	OBJECT CODE	OPN (+/-)	LOCN	R OR A	COST PER UNIT	NUMBER OF UNITS	BUDGET PERIOD FY 2002	BUDGET PERIOD FY 2003
18	15 17	(01)	(02)	(03)	(04)	(05)	(06)	(07)	(08)	(09)	(10)

NOTE: THE **GRAND** TOTAL FOR THIS TABLE SHOULD AGREE WITH LINE 11, TABLE BJ

SUB-TOTAL (OR GRAND TOTAL) | | |

DATE _____ PAGE _____ OF _____

TABLE BJ-3

PROGRAM TITLE _____

PROGRAM ID				
DEPT	NUMBER	ORGN		TABLE
1 3	4 6	7 8	9 10	11 12
				J4

TABLE BJ-4: DETAILS OF MOTOR VEHICLE COSTS (OPERATING COSTS)

TR	LINE NO.	EQUIPMENT DESCRIPTION (MAXIMUM 42 CHARACTERS)	MOF	OBJECT CODE	OPN (+/-)	LOCN	R OR A	REPLACED ITEMS YEAR	MODEL	MILES RUN	BUDGET PERIOD FY 2002	FY 2003
18	15 17	(01)	(02)	(03)	(04)	(05)	(06)	(07)	(08)	(09)	(10)	(11)

NOTE: THE **GRAND** TOTAL FOR THIS TABLE SHOULD AGREE WITH LINE 12, TABLE BJ

SUB-TOTAL (OR GRAND TOTAL) | | |

DATE _____ PAGE _____ OF _____

TABLE BJ-4

TABLE P-CAPITAL PROJECT DETAILS

PROGRAM ID DEPT. (1–3)	NUMBER (4–6)	(7)	CAPITAL PROJECT NUMBER (8–13)	(17–19)	Senate District (20–21)	Priority Number (22–25)	Island Code (26)	Representative District (27–29)	PROJECT SCOPE (30)
		P		0 0					

PROJECT SCOPE CODES
N- New
I- Renovation
A- Addition
R- Replacement
O- Other

TR (17)	LINE (18–19)	PROJECT TITLE (MAXIMUM 45 CHARACTERS PER LINE) (20–64)
	01	
	02	

NOTE,
A TABLE P AND Q
MUST BE SUBMITTED
FOR EACH CAPITAL PROJECT

TR (17)	LINE (18–19)	PROJECT DESCRIPTION (SIZE, CAPACITY, CONSTRUCTION DETAILS, PURPOSE, ETC.) (MAXIMUM 60 CHARACTERS PER LINE) (20–79)
	03	
	04	
	05	
	06	
	07	
	08	
	09	

CHECK ONE:
1% FOR WORKS OF ART IS
INCLUDED IN THE CONSTRUCTION
COST ELEMENT (LINE 13)

☐ YES ☐ NO

REQUIRED APPROPRIATIONS (in Thousands of Dollars)

PART I BY ELEMENT	TR (17)	LINE (18–19)	MOF (20)	PRIOR YEARS (21–26)	FY 2000 (27–32)	FY 2001 (33–38)	BUDGET PERIOD FY 2002 (39–44)	BUDGET PERIOD FY 2003 (45–50)	FY 2004 (51–56)	FY 2005 (57–62)	FY 2006 (63–68)	FY 2007 (69–74)	SUCCEEDING YEARS (75–80)
PLANS		10											
LAND		11											
DESIGN		12											
CONSTRUCTION		13											
EQUIPMENT		14											
TOTAL COST	(LINES 10-14)												
PART II BY MEANS OF FINANCING		15											
		16											
		17											
		18											
		19											
TOTAL COST	(LINES 15-19)												

MEANS OF FINANCING CODES FOR COL. 20 (MOF)
A-GENERAL FUND
B-SPECIAL FUND
C-GO BONDS
D-GO BONDS REPAID
E-REVENUE BONDS
J-FED AND INTERSTATE
K-FED AND PRIMARY
L-FED AND SECONDARY
M-FED AND URBAN
N- OTHER FED FUNDS
P-FED REV SHARING
R-PRIVATE CONTRIBUTIONS
S-COUNTY FUNDS
T-TRUST FUNDS
U-INTERDEPT TRANSFER
W-REVOLVING FUND
X-OTHER FUNDS

Revised 4/94

TABLE Q–CAPITAL PROJECT DETAILS

PROGRAM ID			CAPITAL PROJECT
DEPT	NUMBER		NUMBER
1 3	4 6	7	8 13
		Q	

IMPLEMENTATION SCHEDULE

TR	LINE	PHASE	START DATES ORIGINAL MONTH	START DATES ORIGINAL YEAR	START DATES CURRENT MONTH	START DATES CURRENT YEAR	START DATES ACTUAL MONTH	START DATES ACTUAL YEAR	COMPLETION DATES ORIGINAL MONTH	COMPLETION DATES ORIGINAL YEAR	COMPLETION DATES CURRENT MONTH	COMPLETION DATES CURRENT YEAR	COMPLETION DATES ACTUAL MONTH	COMPLETION DATES ACTUAL YEAR
17	18 19		20 21	22 23	24 25	26 27	28 29	30 31	32 33	34 35	36 37	38 39	40 41	42 43
	0 1	PLANS												
	0 2	SITE SELECTION												
	0 3	SITE ACQUISITION												
	0 4	DESIGN												
	0 5	CONSTRUCTION												
	0 6	EQUIPMENT												
	0 7	OCCUPANCY												

TR	LINE	COST ELEMENT	COST ESTIMATES ($1,000'S) ORIGINAL	COST ESTIMATES ($1,000'S) CURRENT	FINAL COST ($1,000'S)
17	18 19		20 25	26 31	32 37
	2 0	PLANS			
	2 1	LAND ACQUISITION			
	2 2	DESIGN			
	2 3	CONSTRUCTION			
	2 4	EQUIPMENT			
		TOTALS:	0	0	0

STATE APPROPRIATIONS ($1,000'S)

TR	LINE	APPROPRIATIONS ACT YEAR	APPROPRIATIONS ACT NUMBER	APPROPRIATIONS ACT ITEM	TOTAL	PLANS	LAND	DESIGN	CONSTRUCTION	EQUIPMENT
17	18	20 21	22 24	25 34	35 40	41 4	47 52	53 58	59 64	65 70
	2 5				0					
	2 6				0					
	2 7				0					
	2 8				0					
	2 9				0					
	3 0				0					
	3 1				0					
	3 2				0					
	3 3				0					
	3 4				0					
	3 5				0					
	3 6				0					
	3 7				0					
	3 8				0					

EFFECT ON OPERATING BUDGET ($1,000'S)

TR	LINE (CARD)	SALARIES + / -	SALARIES AMOUNT	MAINTENANCE + / -	MAINTENANCE AMOUNT	OTHER EXPENSES + / -	OTHER EXPENSES AMOUNT	UTILITIES + / -	UTILITIES AMOUNT
17	18 19	20	21 25	26	27 31	32	33 37	38	39 43
	0 8								

EXPECTED EXPENDITURES (in Thousands of Dollars)

PART I BY ELEMENT	TR	LINE	MOF	PRIOR YEARS	FY 2000	FY 2001	BUDGET PERIOD FY 2002	BUDGET PERIOD FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	SUCCEEDING YEARS
	17	18 19	20	21 26	27 32	33 38	39 44	45 50	51 56	57 62	63 68	69 74	75 00
PLANS		1 0											
LAND		1 1											
DESIGN		1 2											
CONSTRUCTION		1 3											
EQUIPMENT		1 4											
TOTAL COST (LINES 10-14)													
PART II BY MEANS OF FINANCING		1 5											
		1 6											
		1 7											
		1 8											
		1 9											
TOTAL COST (LINES 15-19)													

MEANS OF FINANCING CODES FOR COL. 20 (MOF)
A-GENERAL FUND
B-SPECIAL FUND
C-GO BONDS
D-GO BONDS REFAND
E-REVENUE BONDS
J-FED AND INTERSTATE
O-FED AND PRIMARY
L-FED AND SECONDARY
M-FED AND URBAN
N- OTHER FED FUNDS
P-FED REV SHARING
R-PRIVATE CONTRIBUTIONS
S-COUNTY FUNDS
T-TRUST FUNDS
U-INTERDEPT TRANSFER
W-REVOLVING FUND
X-OTHER FUNDS

TABLE R (5/97)

CAPITAL PROJECT INFORMATION AND JUSTIFICATION SHEET

EXPENDING AGENCY:										
USER PROGRAM ID		CAPITAL PROJECT NUMBER	ISLAND	SEN DIST	REP DIST	PRIORITY NO.	PREV PRIO NO.	PROJ. SCOPE		DATE
DEPT	NUMBER									

SCOPE CODES
N - NEW
I - RENOVATION
A - ADDITION
R - REPLACEMENT
O - ONGOING

PROJECT TITLE:

PROJECT DESCRIPTION:

TOTAL ESTIMATED PROJECT COST (In Thousands of Dollars)

COST ELEMENT	PRIOR APPROPRIATIONS (Including MOF)															APPROPRIATIONS (Including MOF)			TOTAL PROJECT COST
	AC	YR	ITEM	AC	YR	ITEM	AC	YR	ITEM	AC	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).

f. Additional Information:

FORM S - SUMMARY OF CIP PROPOSED LAPSES AND NEW REQUESTS

DEPARTMENT

PART A: PROPOSED LAPSES

Act/YR	Item No.	Project	1st Year	2nd Year	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	FY 2002	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	-	-	

ISLAND	CODE
Statewide	0
Oahu	1
Maui	2
Hawaii	3
Kauai	4
Niihau, Lehua & Kaula Island	4
Molokai	5
Lanai	6
Maui Countywide	7
Unclassified	8

SENATORIAL DISTRICTS

Table P Code	Senatorial District
00	Statewide
50	Islandwide - Hawaii
01	First Senatorial District
02	Second Senatorial District
03	Third Senatorial District
35	Countywide - Maui
04	Fourth Senatorial District
05	Fifth Senatorial District
06	Sixth Senatorial District - Maui
65	Countywide - Kauai
67	Sixth Senatorial District - Kauai
07	Seventh Senatorial District
75	Islandwide - Oahu
08	Eighth Senatorial District
09	Ninth Senatorial District
10	Tenth Senatorial District
11	Eleventh Senatorial District
12	Twelfth Senatorial District
13	Thirteenth Senatorial District
14	Fourteenth Senatorial District
15	Fifteenth Senatorial District
16	Sixteenth Senatorial District
17	Seventeenth Senatorial District
18	Eighteenth Senatorial District

SENATORIAL DISTRICTS

Table P Code	Senatorial District
19	Nineteenth Senatorial District
20	Twentieth Senatorial District
21	Twenty-first Senatorial District
22	Twenty-second Senatorial District
23	Twenty-third Senatorial District
24	Twenty-fourth Senatorial District
25	Twenty-fifth Senatorial District

REPRESENTATIVE DISTRICT CODES

Code	District
000	Statewide
005	Islandwide - Hawaii
010	First Representative District
020	Second Representative District
030	Third Representative District
040	Fourth Representative District
050	Fifth Representative District
060	Sixth Representative District
065	Countywide - Maui
070	Seventh Representative District
080	Eighth Representative District
090	Ninth Representative District
100	Tenth Representative District
110	Eleventh Representative District
120	Twelfth Representative District - Maui
125	Countywide - Kauai
127	Twelfth Representative District - Kauai
130	Thirteenth Representative District
140	Fourteenth Representative District
145	Islandwide - Oahu
150	Fifteenth Representative District
160	Sixteenth Representative District
170	Seventeenth Representative District
180	Eighteenth Representative District

Code	District
190	Nineteenth Representative District
200	Twentieth Representative District
210	Twenty-first Representative District
220	Twenty-second Representative District
230	Twenty-third Representative District
240	Twenty-fourth Representative District
250	Twenty-fifth Representative District
260	Twenty-sixth Representative District
270	Twenty-seventh Representative District
280	Twenty-eighth Representative District
290	Twenty-ninth Representative District
300	Thirtieth Representative District
310	Thirty-first Representative District
320	Thirty-second Representative District
330	Thirty-third Representative District
340	Thirty-fourth Representative District
350	Thirty-fifth Representative District
360	Thirty-sixth Representative District
370	Thirty-seventh Representative District
380	Thirty-eighth Representative District
390	Thirty-ninth Representative District
400	Fortieth Representative District
410	Forty-first Representative District
420	Forty-second Representative District
430	Forty-third Representative District

Code	District
440	Forty-fourth Representative District
450	Forty-fifth Representative District
460	Forty-sixth Representative District
470	Forty-seventh Representative District
480	Forty-eighth Representative District
490	Forty-ninth Representative District
500	Fiftieth Representative District
510	Fifty-first Representative District

Collective Bargaining Cost Data for the Fiscal Biennium

Completed Form CB-1 must be submitted along with other budget documents in accordance with the budget preparation schedule.

Form CB-1

A Form CB-1 should be prepared separately for each applicable cost item, in accordance with the stipulated unit of measure. The information is requested for each fiscal year by means of financing and by bargaining units on a department-wide basis. Do not submit information by program I.D.

Information for appointed and elected officials are again being requested. It is anticipated that information concerning appointed and elected officials will be primarily per diem requirements.

It should be noted that each CB-1 comes in three parts; a separate cost item accounting is requested for included bargaining units, excluded bargaining units, and excluded managerial units and appointed and elected officials.

It should be further noted that CIP funded amounts are being requested in addition to the General, Special, Federal and other funded amounts. With the exception of CIP funds, all items listed on these forms should match the corresponding pay differentials and other current expenses requested in the BJ-1A and BJ-2 tables for the department as a whole. CIP amounts should be the best estimates of future requirements based on past expenditures.

With regards to the overall budget preparation policies, the information submitted on the Form CB-1 should be limited to the current service (CS) program.

The following lists all cost items to be covered initially through the use of Form CB-1. Explanatory notes have been included where necessary.

	Cost Item	Measure(s)	Notes
1.	Charge Nurse	Hours	
2.	Fire Alarm Premium	Hours	BU 11 only.
3.	Lecturer Fees Level A Level B Level C	Credit hours	University of Hawaii only. Separate forms for level A, level B and level C should be submitted.
4.	Lodging	Number of days	Off-island travel to mountainous or other remote areas where commercial lodging is not available. The Employer provides "adequate stores of food" or pays $20 presently, per day.
5.	Meal Allowance a. Breakfast b. Lunch c. Dinner	 Number of meals Number of meals Number of meals	A separate form should be submitted for each type of meal. Firefighters should report only two types of meals: (1) the second normal meal during the scheduled work shift; and (2) any other meal.
6.	Mileage	Number of miles	
7.	Night Shift Differential	Hours	
8.	Overtime Payments	Cost	
9.	Standby pay	Number of hours - BU 1 Number of days - all other bargaining units	Current BU 1 contract provides for $1.30 per hour of standby; all other units' contracts provide 25% of the daily rate per day standby.
10.	Travel Allowance (per diem) - Inter-Island a. Overnight b. One-day trips	Number of days	

	Cost Item	Measure(s)	Notes
11.	Travel Allowance (per diem) - Out-of-State	Number of days	
12.	Uniform Allowance		
	a. Full	Number of positions	Examples: Shirt and pants sets; muumuu, coveralls, pants suits, jump suits.
	b. Half	Number of positions	Examples: Aloha shirts, khaki shirt or blouse, safari shirt, lab coat, smock, trousers only.
	c. Partial	Number of positions	Examples: T-shirt, polo shirts, T-shirt and shorts combinations, swimsuit, vest.
13.	Uniform-replacement	Cost	Cost refers to the department's share of the cost of replacing a uniform.
14.	Weapons Allowance	Number of Positions	
15.	Working Condition Differential		
	a. CISU	Hours	CISU should include an accounting of eligible employees assigned responsibility for penal code patients in non-CISU settings.
	b. Corrections Differential	Hours	

It is expected that each department will budget only certain cost items. Consequently, a cost item checklist should accompany the department's CB-1 submittals as a record of all budgeted cost items.

Data for cost items not requested initially will be gathered at a later time if and when they become subjects for negotiation.

Questions pertaining to Form CB-1 should be referred to Mr. Gordon Chang at 586-1605, Department of Budget and Finance.

DEPARTMENTAL COST ITEM CHECKLIST

DEPARTMENT:

Cost Item	Check ( ) if cost item is being submitted
Charge Nurse	
Fire Alarm Premium	
Lecturer Fees - Level A	
Lecturer Fees - Level B	
Lecturer Fees - Level C	
Lodging	
Meal Allowance - Breakfast	
Meal Allowance - Lunch	
Meal Allowance - Dinner	
Mileage	
Night Shift Differential	
Overtime Payments	
Standby Pay	
Travel Allowance - Inter-Island Per Diem -Overnight and Longer -One-Day Trips	
Travel Allowance - Out-of-State Per Diem	
Uniform Allowance - Full - Half - Partial	
Uniforms, Replacement	
Working Condition Differential - CISU	
Working Condition Differential - Corrections	

Cost Item:

Department:

F1

Unit of Measure:

Contact Person & Phone No:

(for B&F use only)

F2

Managerial Bargaining Units	First Budget Year					Second Budget Year				
	General Funds	Special Funds	Federal Funds	Other Funds	CIP Funds	General Funds	Special Funds	Federal Funds	Other Funds	CIP Funds
30 Blue Collar Supervisory	O	R	S	T	U	V	W	X	Y	Z
31 White Collar Supervisory										
32 Registered Professional Nurse										
33 Hospital & Institutional Worker										
34 Firefighters										
35 Professional & Scientific										
00 Appointed & Elected Officials										

Cost Item:

Unit of Measure:

Department:

Contact Person & Phone No:

F1 (for B&F use only)

F2

Included Bargaining Units	First Budget Year					Second Budget Year				
	General Funds	Special Funds	Federal Funds	Other Funds	CIP Funds	General Funds	Special Funds	Federal Funds	Other Funds	CIP Funds
01 Blue Collar Non-Supervisory	Q	R	S	T	U	V	W	X	Y	Z
02 Blue Collar Supervisory										
03 White Collar Non-Supervisory										
04 White Collar Supervisory										
05 Teachers										
06 Educational Officers										
07 University Faculty										
08 University Non-Faculty										
09 , 29 Registered Professional Nurse										
10 , 20 Hospital & Institutional Worker										
11 , 21 Firefighters										
13 , 23 Professional & Scientific										

Cost Item:

Unit of Measure:

Department:

Contact Person & Phone No:

F1 | | | | |
(for B&F use only)

F2

Excluded Bargaining Units	First Budget Year					Second Budget Year				
	General Funds	Special Funds	Federal Funds	Other Funds	CIP Funds	General Funds	Special Funds	Federal Funds	Other Funds	CIP Funds
61 Blue Collar Non-Supervisory	Q	R	S	T	U	V	W	X	Y	Z
82 Blue Collar Supervisory										
63 White Collar Non-Supervisory										
84 White Collar Supervisory										
55 Teachers										
56 Educational Officers										
67 , 87 University Faculty										
68 , 78 University Non-Faculty										
79 , 99 Registered Professional Nurse										
70 , 90 Hospital & Institutional Worker										
71 , 91 Firefighters										
73 , 93 Professional & Scientific										

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.		☐ Yes ☐ No
9 Has any appropriations been made for any portion of Project prior to this request?		☐ Yes ☐ 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.		☐ Yes ☐ 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.		☐ Yes ☐ 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.		☐ Yes ☐ No

Name of signer	Signature	Date	Telephone Number

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 Panning 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.*