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MEMORANDUM

TO: Agency Directors/Budget Staff

FROM: Tony Greer, Executive Director
Legislative Budget Office

Laura Jackson, Executive Director
Department of Finance and Administration

RE: Budget Instructions/Forms

DATE: June 1, 2018

Enclosed are the instructions to complete the budget forms for submitting your agency's Fiscal Year 2020 budget request. Copies of the budget forms are to be submitted separately to the two offices as provided in the instructions. In keeping with the requirements of Sections 27-103-113 and 27-103-139, Mississippi Code of 1972, Annotated, the budget submission for Fiscal Year 2020 is in an agency program format.

Please note that any changes to the approved program designations utilized for Fiscal Year 2019 must be approved jointly by the Department of Finance and Administration and the Legislative Budget Office prior to the submission of your Fiscal Year 2020 budget request. If the passage of legislation or other significant factors require changes to existing program designations, please submit a written request and justification for such changes to both offices as soon as possible for review. You will be notified in writing as to the approval or disapproval of said request.

Please be reminded that the budget request should be signed by the agency head or an appropriate person empowered to sign (e.g. board members). Please indicate whether or not the person preparing the budget request is an employee of the agency or contract worker. It is important that accurate contact information is submitted for the individual preparing the budget request.

You will receive separate forms and instructions from the State Personnel Board for submission of personnel action requests and for allocation of positions and salary information among your approved programs. It is important that you complete this information accurately since budget recommendations must be prepared by program. Please update the funding source for all positions where necessary.

Should you have questions regarding the basic forms package, please contact the budget analyst assigned to your agency. Questions regarding the personnel forms should be directed to the State Personnel Board.

Attachments

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INSTRUCTIONS FOR PREPARATION OF FISCAL YEAR 2020 BUDGET REQUEST

Enclosed are the instructions to complete the forms for development of your Fiscal Year 2020 Budget Request for submission to the Department of Finance and Administration, Office of Budget and Fund Management and to the Legislative Budget Office.

Since changes have been made, it is imperative that you read and become familiar with these instructions and the forms before you complete the request. Requests containing errors or omissions of information will be returned to the agency for appropriate corrective action. Should you have questions or need assistance, contact the staff person assigned to your agency.

To complete the necessary forms, you will need to use the Online Budget Request System (OBRS) website which can be found at the following address:

<http://obrs.lbo.ms.gov>

Contained in these instructions, under most headings and in some text, is a coded caption provided to assist OBRS users to more easily find the correct reference to a given instruction (for example: OBRS – Salary). These instructions will serve as a guide after logging into OBRS website, selecting a budget request to work on and clicking on the “Open Budget Request” command button.

In addition to the forms in the budget request, include a narrative justification adequately explaining your agency's funding needs. The narrative should relate funding needs to the operation of individual programs or activities, as well as to the accomplishment of the overall agency mission. Sufficient detail within each category of expenditure and each program area should be used to clearly explain the funding needs of your operation and any increases being requested. Insufficient narrative justification will preclude favorable consideration of requested funding levels. You are strongly encouraged to relate your narrative justification for any increases to your specific approved programs. Sections 27-103-113 and 27-103-139, Mississippi Code, require that the Fiscal Year 2020 budget recommendations be presented in an agency program format. With this in mind, the importance of relating your requested spending levels to the programs cannot be overemphasized. This should be done in sufficient detail to allow an informed decision to be reached on your request.

GENERAL INSTRUCTIONS

I. Printing and Delivery of Your Fiscal Year 2020 Budget

All forms, narratives, and any supplemental information must be submitted to the Legislative Budget Office for approval through the Online Budget Request System (OBRS) website no later than August 1, 2018. No extensions of time will be granted due to the time limitations imposed by statute for final submission of an approved budget by the two offices. Once approved, the final printed copies must be delivered to the respective offices.

Your budget submission should be 8 1/2" x 11" in size and stapled securely in the left margin or bound. Please do not use ring binders. Please do not use rubber bands or clips as the only method in securing your budget submission. Delivery should be made as follows:

10 Copies to:

Legislative Budget Office
501 N. West Street, Suite 201 - B
Jackson, MS 39201
Attn: Mrs. Sharon Freeman

2 Copies to:

Department of Finance and Administration
Office of Budget and Fund Management
1301 Woolfolk Building - Suite E
501 N. West Street
Jackson, MS 39201

II. Format Instructions

- A. Round all amounts to the nearest dollar.
- B. Calculate percentages to the nearest tenth of a percent and reflect in percent, not decimal, form (Example: 12.4%).
- C. All calculations should be checked (subtotals, totals, and percentages verified) and any errors corrected before final submission of the budget request. Any request containing errors or omissions will be returned to the agency for correction.
- D. Show agency or institution name on each page of the submission. Obtain any required signature(s) as provided on the forms.
- E. For each agency budget submitted, provide on the MBR-1, upper right hand corner, the assigned Legislative Budget Office number. Please also provide the assigned Legislative Budget Office number on any cover sheets, if applicable. (OBRS – Agency Budget Units - Edit)

F. The following general guidelines should be followed in completing the request:

1. Fiscal Year 2018 Actual columns should reflect all actual operations. Net amounts, after adjustments for refunds, budget reductions, rebates, and related items, should be shown.
2. Fiscal Year 2019 Estimated will be the general and no more than the special fund spending authority contained in the Fiscal Year 2019 appropriation bill (except in the case of FY 2018 deficits that may carry forward into FY 2019), plus any anticipated federal fund escalations and authorized special fund escalations where there is reasonable certainty of receipt of funds. Please note that no anticipated deficit or additional general fund appropriation request should be included with this submission.
3. Fiscal Year 2020 Requested should reflect funding and operations levels being requested from all sources of revenue.
4. Fiscal Year 2020 vs. Fiscal Year 2019
 - a. Compare the requested amount of increase or decrease for Fiscal Year 2020 to Fiscal Year 2019. It is essential that any change shown in this column be fully documented and justified in the budget narrative.
 - b. The formula for computing the percent change will be:

$$\% = (\text{Fiscal Year 2020 minus Fiscal Year 2019}) \text{ divided by Fiscal Year } 2019 \times 100$$

G. Arrange your budget in the following order and number pages consecutively:

1. Transmittal Letter (if desired)
2. Form MBR-1
3. Form MBR-1-01
4. Form MBR-1-02 and Narrative
5. Form MBR-1-03 Total Program Request
6. Form MBR-1-03 Summary of Programs
7. Form MBR-1-03 Program
8. Form MBR-1-03-A Program Decision Units
9. Form MBR-1-03NA Program Narrative
10. Form MBR-1-03QPD Elements of Quality Program Design
11. Form MBR-1-03PI Program Performance Measures
12. Form MBR1-03-PC Program 3% General Fund Reduction and Narrative
13. Subprogram Narrative with Performance Measures (Optional)
14. Additional MBR-1-03 and/or MBR-1-03-A Program and Program Narrative with Performance Measures as needed, one of each for each program
15. Form MBR-1-04 Board Members
16. Form MBR-1-B Contractual Services
17. Form MBR-1-C Commodities
18. Form MBR-1-D-1 Capital Outlay Other Than Equipment
19. Form MBR-1-D-2 Capital Outlay Equipment

20. Form MBR-1-D-3 Capital Outlay Vehicles
21. Form MBR-1-D-4 Capital Outlay Wireless Devices
22. Form MBR-1-E Subsidies, Loans & Grants
23. Budget Narrative
24. Out-of-State Travel
25. Fees, Professional and Other Services
26. Vehicle Purchase Details
27. Vehicle Inventory
28. Vehicle Pool List
29. Priority of Budget Decision Units
30. Capital Leases
31. Summary of 3% General Fund Program Reduction by Major Object
32. Current Organizational Chart
33. Sources of Revenue Report

The narrative should describe the function of each major object in the operation of the agency's programs (OBRS – Narrative). Any major object line on Form MBR-1 reflecting an increase for Fiscal Year 2020 Requested over the Fiscal Year 2019 Estimated must be explained in detail. Each increase, whether for continuation, expansion of existing programs, or the creation of a new program, must be justified by detailed information on the need for the increase. This justification should itemize and support the increases by minor line item. Similarly, explain any requested decrease and its impact on agency functions. In addition, similar narrative justification should be submitted for each identified program area (OBRS – Program Budgets – Program Name – Decision Unit Name – Details). Clearly identify any requested program or activity previously operated as an escalation and address the permanency of the program and its source of funding.

- H. Three (3) legible copies of the July 2018 payroll should be provided with your budget to the Legislative Budget Office and one (1) copy to the Department of Finance and Administration as an enclosure to each package (4 total copies per agency, not for each individual budget). Full-time and part-time employees should be grouped separately. The name, title, gross monthly salary, and the source of funding should be shown for each employee. Where multiple funding sources exist on an employee, each source and the percent should be provided.

Please include the assigned Legislative Budget Office number on each copy of the payroll. A list of LBO file numbers can be found on the LBO forms website mentioned earlier, or you can contact your budget analyst for assistance.

III. Instructions for Completion of the Forms

- A. Form MBR-1 - Budget Request for the Fiscal Year Ending June 30, 2020

Form MBR-1 is the summary document for the Fiscal Year 2020 Request. It is designed to provide a complete overview of agency fiscal operations for the three (3) fiscal years shown. Fiscal Year 2019 will serve as the base period for comparative calculations. Any items of increase or decrease between Fiscal Year 2019 and Fiscal Year 2020 must be fully explained in the budget narrative. No item of increase will be considered without satisfactory narrative explanation.

According to the latest information provided to the Legislative Budget Office by the Department of Finance and Administration, agencies operating under the Bureau of Financial Control of the Department of Finance and Administration can use either the FMAVCR02 or ZFFM_BUD_VS_AC_COMM reports in MAGIC to complete Column (1), Actual Expenditures for June 30, 2018. The /Budget Prep variant of the FMRP_RFFMEP1AX report can also be used and expanded as needed to include fund number, vendor name, and other details. All of these reports contain actual expenditures plus total commitments so there should be no need to run separate encumbrance reports as in the past. The decision of which report to use should be based on the complexity of your budget. The FMAVCR02 report cannot be run at the program level, but the other two can be run at various levels, including the program level. Any significant encumbrances made during the five (5) working days following the end of the fiscal year (which will be disbursed during lapse period) should also be included as an actual expenditure for Fiscal Year 2018.

Please note that in no instance should the general fund estimate for Fiscal Year 2019 exceed the authority contained in your appropriation bill (plus any FY2018 deficits that may carry forward into FY 2019). No deficit or additional general fund appropriation request for Fiscal Year 2019 may be included in the expenditure estimates. Fiscal Year 2020 requested amounts should reflect your request from all fund sources, including amounts previously handled as an escalation.

1. Personal Services
(OBRS - Salary)

a. Salaries, Wages and Fringe Benefits (Base)

Fiscal Year 2018 Actual should reflect actual expenditures from all object codes and for all elements of the Variable Compensation Plan for Salaries, Wages and Fringe Benefits except Per Diem. (You are not required to itemize fringe benefits as a separate item.) Each agency operating under the Variable Compensation Plan administered through the State Personnel Board will receive a projection of personnel costs for Fiscal Year 2019. This projection will serve as the base salary information for both Fiscal Year 2019 and Fiscal Year 2020. However, in no instance should the Fiscal Year 2019 estimated expenditures exceed the amount actually appropriated for Salaries, Wages and Fringe Benefits except for escalation adjustments approved by the Department of Finance and Administration. Should escalation adjustments be included, the amount should be identified in the budget narrative. Fiscal Year 2020 Requested should be the full funding amount shown and provided in the State Personnel Board salary projection including fringe benefits and time-limited positions. Any deviation from this amount must be explained in the narrative. See Additional Compensation (b.) for requesting additional personnel. Agencies not under the State Personnel Board should not request any salary increase in the Salaries, Wages and Fringe Benefits expenditure category that exceeds full funding of currently authorized positions.

b. Additional Compensation

The State Personnel Board will provide separate forms and instructions for requesting personnel actions and new positions for Fiscal Year 2020. The overall total from the Personnel Board forms should be reflected on line I.A.1.a of Form MBR-1. Copies of the completed Personnel Board forms need not be furnished since this will be done by the State Personnel Board. For clarification, any requested increases in the salary category associated with escalations approved in Fiscal Year 2019 by the Department of Finance and Administration and for which spending authority is requested for Fiscal Year 2020 should be on the Additional Compensation line.

c. Per Diem

Per Diem amounts for each of the three (3) years should be reflected on line I.A.1.c of Form MBR-1. The narrative should contain an explanation of the method of computing the Fiscal Year 2020 Request, i.e., the Per Diem rate, the number of meetings, and the number in attendance.

2. Personal Services

a. Travel
(OBRs - Travel)

Reflect the totals for in-state, out-of-state and out-of-country travel in the appropriate space. Each agency is to submit an itemized schedule of out-of-state travel expenditures for Fiscal Year 2018 using the supplemental Out-of-State Travel Form. In completing this form, each trip should be itemized by name of person traveling. Please note that all expenditures recorded on the Out-of-State Travel Form must be totaled and said total must agree with the out-of-state travel amount indicated for Fiscal Year 2018 on Form MBR-1, Line I.A.2.b.

3. Contractual Services
(OBRs - Contractual)

Contractual Services minor and major object totals for all three (3) years will be carried forward to Section I.B. of Form MBR-1 from Form MBR-1-B. Instructions for completing Form MBR-1-B are included in Section K of these instructions.

4. Commodities
(OBRs - Commodities)

Expenditures for Commodities minor and major object totals for all three (3) years will be carried forward to Section I.C. of Form MBR-1 from Form MBR-1-C. Instructions for completing Form MBR-1-C are included in Section L of these instructions. The narrative on Commodities should explain the funding level requested by minor object and individual expense categories where necessary, as well as by program.

5. Capital Outlay (Other Than Equipment)
(OBRS - Cap. Other Than Equip)

Capital Outlay (Other Than Equipment) totals will be carried forward to Form MBR-1 from Form MBR-1-D-1. Instructions for completing the detail Form MBR-1-D-1 are contained in Section M of these instructions.

6. Capital Outlay (Equipment)
(OBRS - Cap. Equipment)

Capital Outlay (Equipment) totals should be determined according to the instructions for completing Form MBR-1-D-2 and the appropriate minor object totals transferred and totaled in Section I.D.2. of Form MBR-1. Instructions for completing Form MBR-1-D-2 are contained in Section N of these instructions.

7. Capital Outlay (Vehicles)
(OBRS – Cap. Vehicles)

Capital Outlay (Vehicles) totals will be carried forward to Form MBR-1 from Form MBR-1-D-3. Instructions for completing the detail Form MBR-1-D-3 are contained in Section O of these instructions.

8. Capital Outlay (Wireless Communication Devices)
(OBRS – Cap. Wireless Communication Devices)

Capital Outlay (Wireless Communication Devices) totals will be carried forward to Form MBR-1 from Form MBR-1-D-4. Instructions for completing the detail Form MBR-1-D-4 are contained in Section P of these instructions.

9. Subsidies, Loans and Grants
(OBRS – Subsidies)

The agency should arrive at a total on Form MBR-1-E. The total should be reflected on Form MBR-1, Section I.E.1. Instructions for completing Form MBR-1-E are contained in Section Q of these instructions.

10. Budget To Be Funded As Follows
(OBRS – Funding Details)

Under Section II of Form MBR-1, on the line titled "Cash Balance-Unencumbered," enter the cash balance on July 1, 2018 in Column 1; the estimated cash balance on July 1, 2019 in Column 2; and the projected cash balance on July 1, 2020 in Column 3. These beginning cash balances must equal previous year's ending cash balance or an explanation of differences must be included in the budget narrative. Amounts transferred or held in operating reserves, frozen funds, or similar accounts must be reflected and reconciled so that all funds available to the agency are shown. In those instances where parts of an ending cash balance are transferred to a reserve account or to the state general fund, the amount of the transfer should be reflected by footnote for reconciliation purposes. The amounts should include the cash balance totals from all funds in the State Treasury, any banks or other institutions, and from any petty cash funds other than state appropriated general funds.

On the "State Appropriations" line, enter the amount of general funds actually expended in Fiscal Year 2018, the appropriated amount of general funds for Fiscal Year 2019 and the requested amount of general funds for Fiscal Year 2020.

Be sure to enter the general fund lapse amount for Fiscal Year 2018 in the designated line. If your agency received a general fund budget reduction, please add this amount to the general fund lapse figure. These numbers, added to the actual general fund expenditure amount, must equal the total general funds appropriated for Fiscal Year 2018. If your agency received a special fund budget reduction, reflect these transactions on the "Other Special Funds (Specify)" lines. If your agency received a reduction to Budget Contingency Funds, Education Enhancement Funds, Health Care Expendable Funds, Tobacco Control Funds, Capital Expense Funds, or Working Cash Stabilization Reserve Funds, please add this amount to the state support special fund lapse figure. If your agency receives federal funds and/or special funds, implements an indirect cost plan, or collects fees or assessments, itemize these funds and include them on the appropriate line.

Additionally, please be sure to look at the fund sources regarding any deficit funding or reappropriations authorized during the appropriation process. Funds derived from a deficit or a reappropriation of prior year funds must be reflected in the appropriate fiscal year.

In some cases, agencies receive additional state support special funds from sources other than the general fund. All agencies with state support special funds are asked to identify those items on the appropriate line. The state support special funds are 1) Budget Contingency Funds, 2) Education Enhancement Funds, 3) Health Care Expendable Funds, 4) Tobacco Control Funds, 5) Capital Expense Funds, and 6) Working Cash Stabilization Reserve Funds. Any funds appropriated from the state support special funds that are unexpended at the end of a fiscal year shall lapse back into the state support special fund line unless reappropriated.

The line "Less: Estimated Cash Available Next Fiscal Period" will reflect the difference between expected revenue and estimated expenditures. Column 1 will be actual and Columns 2 and 3 will be estimated. The amount shown for "Estimated Cash Available Next Fiscal Period" for any given fiscal year must be equal to the next fiscal year's beginning cash balance unencumbered amount. Should any difference be shown in these amounts, it must be explained in the narrative. Amounts transferred or held in operating reserves, frozen funds, or similar accounts must be reflected and reconciled so that all funds available to the agency are shown. In those instances when parts of an ending cash balance are transferred to a reserve account or to the general fund, the amount of the transfer should be reflected by footnote for reconciliation purposes.

The total for Section II must balance with the total for Section I.

11. Personnel Data
(OBRS – Salary)

Section III of Form MBR-1 reflects personnel data for the three (3) fiscal years. The number of authorized positions in the appropriation bill is self-explanatory. Please note that all personnel data must be presented separately for permanent status and for time-limited positions.

The average annual vacancy rates can be computed as follows:

<u>Full-Time Vacancy Rate</u>	<u>Part-Time Vacancy Rate</u>
a. List the full-time positions authorized and funded by month.	a. List the part-time positions authorized and funded by month.
b. Sum the number of positions to obtain a yearly total.	b. Sum the number of positions to obtain a yearly total.
c. List the number of full-time employees by month, counting only those that worked at least half of the month according to the payroll.	c. List the number of part-time employees by month according to the payroll.
d. Sum.	d. Sum.
e. Subtract the total of actual employees (c & d) from the total authorized and funded (a & b).	e. Subtract the total of actual employees (c & d) from the total authorized and funded (a & b).
f. Divide the difference by the number authorized.	f. Divide the difference by the number authorized.
g. Multiply by 100.	g. Multiply by 100.

Full-time vacancy rate percentage and part-time vacancy rate percentage must be listed separately for both permanent and time-limited positions.

B. Form MBR-1-01 - Request By Funding Source

Each agency and institution, whether general or special fund, must complete Form MBR-1-01, even if these amounts are derived by calculation or extrapolation. All funding sources,

including state general funds, should be listed separately. However, in the event that an agency has more than four (4) sources of other special funding, the amounts from lesser sources of funding may be consolidated. Where consolidation occurs, it should be explained in the narrative and each individual source of funds listed.

Each major object category should show the funding source that supports it. The totals for each major object category must agree with the amounts shown on the appropriate line on Form MBR-1. The "Total by Funding Source" section should reflect the overall agency funding distribution after adjusting for any ending cash balances. The total of the "Total by Funding Source" section must balance with the total of Section II, Form MBR-1. Do not use the category "cash balance" as a source of funding on Form MBR-1-01. The original source of the funds must be reflected. Please insure that all amounts and percentages in the individual line items balance with the totals on Form MBR-1-01.

C. Form MBR-1-02 - Special Funds Detail/Bank Accounts
(OBRS – Funding Details)

Section S of this form is designated for state support special funds. The state support special funds are 1) Budget Contingency Funds, 2) Education Enhancement Funds, 3) Health Care Expendable Funds, 4) Tobacco Control Funds, 5) Capital Expense Funds, and 6) Working Cash Stabilization Reserve Funds.

List all income from federal sources in Part A and all income from non-federal special fund sources in Part B of Form MBR-1-02. The listings should be comprehensive and detailed by individual source of income. In Part A, the state match requirement is to be noted and the source of the matching fund should be detailed in the narrative; i.e., general funds, fees, local funds (please be specific). Federal income from the sale of supplies and services to the federal government should include "Non-Grant" in the Detailed Description of Source column. All funds, whether in the State Treasury, investment accounts, or in private banking institutions, must be shown. If the funds are restricted to a specific program or use, they must be identified and a narrative must be provided that describes the restrictions. **If there are any Maintenance of Effort agreements entered into with any federal agency or subdivision thereof, please indicate the scope of the agreement in the narrative. In Sections A and B, you must reflect the actual or estimated carryover cash balances on the "Beginning Cash" lines for each of the three (3) fiscal years indicated and check to be certain that these amounts match the cash balance figures indicated on Form MBR-1. If your agency received any revenue resulting from the BP Oil Spill, please identify these funds in Section B on this form. Additionally, please identify any BP-related expenditures in the Narrative Section. Please note that all revenues generated in a given fiscal year are to be shown, regardless of the anticipated expenditure of those funds.**

In the fourth section of Form MBR-1-02, itemize all State Treasury funds, investment accounts, and bank accounts maintained by the agency, regardless of the purpose of the account. Please designate which of these listed funds and accounts are "budgeted". Again, all funds and bank accounts maintained by the agency should be listed regardless of purpose; i.e., interest, operations, restricted, investment, collections, etc. Please use the column headed "Name of Fund/Account" to show both the name and purpose of the account if the name is not self-explanatory.

D. Form MBR-1-03 - Continuation and Expanded Request
(*OBRS – Program Budgets*)

Form MBR-1-03 has been designed for reporting both the total request of your agency and each program individually as jointly agreed upon with the Department of Finance and Administration and the Legislative Budget Office. A separate Form MBR-1-03 must be completed for each approved program and for the total agency. While the line-item designations are self-explanatory, please note that the number of positions for each program must be stated as full-time equivalent (FTE) positions. This is to allow for allocation of positions as necessary among the various programs and by funding source. The Form MBR-1-03 for the individual programs should, when added, equal the Form MBR-1-03 for the total agency. The funding amounts for the total agency should equal the comparable line-item amounts on Form MBR-1. It will be possible for the number of positions on Form MBR-1-03 for the total agency to disagree with the number of positions on Form MBR-1 due to the allocation of part-time positions on a full-time equivalent (FTE) basis.

You should complete a Form MBR-1-03 for each designated program using the following guidelines:

1. Fiscal Year 2018 Actual - Columns 1-5
(*OBRS – Program Budgets – Actual*)

Reflect net expenditures for each program after adjustments for refunds and similar credits. You should include any escalations that were approved by the Department of Finance and Administration. The monthly report showing expenditures by program which you have submitted during Fiscal Year 2018 may be used as a guide in developing this part of Form MBR-1-03. However, you should ensure that the expenditures, both in total and for each major object, are, when combined for all programs, equal to the total expenditures for the agency.

2. Fiscal Year 2019 Estimated - Columns 6-10
(*OBRS – Program Budgets – Appropriated*)

For each program, reflect the allocated portion of the Fiscal Year 2019 spending authority based on the appropriation bill plus any escalations expected to be approved by the Department of Finance and Administration. Fiscal Year 2019 program data must be reflected in total and by each of the four (4) funding sources.

3. Fiscal Year 2020 Increase/Decrease for Continuation - Columns 11-15
(*OBRS – Program Budgets – Program Name – Decision Units - Decision Unit Name - Details*)

Reflect in Columns 11 through 15 the amount of increase/decrease from Fiscal Year 2019, by source of funds, requested to continue providing the current level of services for each program. The total of this section plus the Fiscal Year 2019 Estimate, if added together, should reflect the funding level you consider necessary to continue the indicated program with no increase or decrease of service delivery capability.

4. Fiscal Year 2020 Expansion/Reduction of Existing Activities - Columns 16-20

(OBRS – Program Budgets – Program Name – Decision Units – Decision Unit Name - Details)

Reflect, by source of funds, any increase/decrease being requested to allow for the material expansion in scope of an existing program beyond the level of current operations. For budget purposes, any new position request for an existing program operation should be reflected in this section.

5. Fiscal Year 2020 New Activities - Columns 21-25

(OBRS – Program Budgets – Program Name – Decision Units - Decision Unit Name - Details)

Reflect the increased funding requested for new activities (not previously performed) within a program or for new programs not previously authorized and funded.

All requests for New Program (Activity) funding shall be completed using the 7 Elements of Quality Program (Activity) Design:

1) Program Premise

- a) What public problem is this program seeking to address?
- b) Briefly stated, how will this program address the public problem identified in Question 1.a? (You will provide a more detailed description of the program in answer to Question 3.)
- c) What other state entities are involved in addressing this problem and how does your proposed program differ from the other programs already in place to address this problem?
- d) Does your proposed program effort link to a statewide goal or benchmark identified in *Building a Better Mississippi: The Statewide Strategic Plan for Performance and Budgetary Success?* (yes or no)
- e) If the answer to Question 1.d was “yes,” specify the statewide goal or benchmark to which the proposed program links. If the answer to Question 1.c was “no,” answer this item as “Not Applicable.”
- f) Explain where this program fits into your agency’s strategic plan; i.e., specify the agency goal, objective, and strategy that the proposed program seeks to address.

2) Needs Assessment

- a) What is the statewide extent of the problem identified in Question 1.a, stated in numerical and geographic terms?
- b) Stated in numerical and geographic terms, what portion of the total need identified in Question 2.a does this program seek to address?

3) **Program Description**

- a) Question 7.a asks “What specific outcomes do you expect to achieve with this program?” What specific activities will you carry out to achieve each of the outcomes for this program listed in answer to Question 7.a?
- b) Over the period for which you are requesting funding:
 - i) How many of each of the activities identified in Question 3.a do you intend to provide and in which geographic locations?
 - ii) How many individuals do you intend to serve?
- c) Once the program is fully operational:
 - i) What are the estimated ongoing annual costs of operating the program?
 - ii) What is the estimated cost per unit of activity?
- d) List each expected benefit of this program per unit of activity provided. If known, include each benefit’s monetized value as well as a detailed explanation of the calculations and assumptions used to monetize the value of each benefit.
- e) What is the expected benefit to cost ratio for this program; i.e., total monetized benefits divided by total costs?

4) **Research and Evidence Filter**

- a) As defined in MISS. CODE ANN. Section 27-103-159 (1972), specify whether your program is evidence based, research based, a promising practice, or none of the above.
- b) Attach copies of or online links to the relevant research supporting your answer to Question 4.a **and include a short summary of the research you attach/link to in your response**. Your summary should include references to specific pages of your links and attachments, where applicable.
- c) If there is no existing research supporting this program, describe in detail how you will evaluate your pilot program with sufficient rigor to add to the research base of evidence-based or research-based programs defined in MISS. CODE ANN. Section 27-103-159 (1972). If you provided copies of research to support this program, answer this question as “Not Applicable.”

5) **Implementation Plan**

- a) Describe all start-up activities needed to implement the program and the cost associated with each activity or the existing resources that you will use to carry out the activity.
- b) Provide a timeline showing when each start-up activity will take place and the date when you expect the program to be fully operational.

6) **Fidelity Plan**

- a) Provide a copy of your plan for ensuring that your program will be implemented with fidelity to the program design. Your plan should include a checklist of the program components identified in the supporting research literature that are necessary to achieve reported effect sizes.
- b) If there is no existing research base for this program, explain the key components critical to the success of your pilot program and how you will ensure that these components are implemented in accordance with program design.

7) **Measurement and Evaluation**

- a) What specific outcomes do you expect to achieve with this program? Each outcome must be stated in measurable terms that include each of the five elements specified in the following example:

Required Elements of a Measurable Outcome		Example of a Measurable Outcome
1	Targeted outcome	<i>Infant mortality rate</i> (number of deaths of children less than one year of age per 1000 live births)
2	How the Outcome is Calculated	Number of deaths of children less than one year of age during a specified time period [generally one calendar year, unless otherwise noted] divided by the number of live births during the same period, multiplied by 1,000
3	Direction of desired change (increase, decrease or maintain)	Decrease
4	Targeted % Change	18.5% decrease in the infant mortality rate per 1,000 live births
5	Date Targeted to Achieve Desired Change	One year from full implementation of program

- b) In order to establish a performance baseline, for each outcome measure reported in answer to Question 7.a, report the most recent data available at the time of your request and the reporting period for the data.
- c) For each outcome measure reported in answer to Question 7.a, explain how you arrived at the expected rate of change by the target date.
- d) How often will you measure and evaluate this program?
- e) What specific Performance Measures will you report to the Legislature for this program? At a minimum, you should include measures of program outputs, outcomes, and efficiency.

Please answer every question/item in the order listed and include the appropriate reference to each question /item being answered; e.g., 3.b.i.

Please limit submission to no more than 15 pages, excluding attachments when completing this part of the request.

6. Fiscal Year 2020 Total Request - Columns 26-30
(OBRs- Program Budgets – Total Request)

This section should recap, in total and by funding source, the requested total funding for each designated program.

E. Form MBR-1-03-A - Program Decision Units

(OBRS– Program Budgets – Program Name – Decision Units – Decision Unit Name - Details)

Form MBR-1-03-A is designed to detail requested funding expenditure changes to the Fiscal Year 2019 appropriation program allocation level by adding new requested items and expansions and subtracting non-recurring items and reductions.

Complete one or as many sheets necessary for each program. If a program requires more than one sheet, please do not subtotal each sheet. Only provide a program total on the last sheet.

Complete Form MBR-1-03-A for each designated program using the following guidelines:

1. Column A

Reflect your agency's Fiscal Year 2019 appropriation program allocation.

2. Column B

Include federal and other fund and position escalations approved by the Department of Finance and Administration Office of Budget and Fund Management that are not already included in the Fiscal Year 2019 appropriation. In the program narrative form, give the total number of escalations included.

3. Column C

Reflect all significant non-recurring expenditure items provided in the Fiscal Year 2019 appropriation such as expensive pieces of equipment, contracts that are not being renewed, sanctions payable to the federal government, etc. These numbers should be entered as a negative.

4. Columns D through G

These columns are designated "Program Decision Units" (See Glossary for definition). Examples of Program Decision Units include: 1) An expansion of an existing program requiring new employees along with necessary equipment, travel, and contractual services. An agency may have several different expansions in the same program for different reasons and should use a separate column for each one. 2) A new project; 3) Repair or renovation of buildings; 4) Funds to fill vacant-unfunded positions; 5) Reductions in programs due to loss of federal funding, shifts in agency priorities or decreased need for the program.

5. Column H

The total funding change is the addition of Columns B through G.

6. Column I

The total request for Fiscal Year 2020 is calculated by adding Column H and Column A.

Assign a Priority Level for each Program Decision Unit (OBRS – Program Budgets – Priority of Decision Units). Consider all Program Decision Units included for every budget program and provide a priority level number with 1 being the highest. For example, an agency's Fiscal Year 2020 budget request may include a total of twenty (20) new budget decision units included for all budget programs. Prioritize each decision unit and include this number with the appropriate program and space provided on the bottom of Form MBR-1-03-A. Also provide a summary explanation of each decision unit listed on the Priority of Budget Decision Units form.

On the supplemental Program Narrative Form (example provided) provide a concise description for each Program Decision Unit. In addition to describing what is being requested for each Program Decision Unit, answer in the narrative explanation, as appropriate, the following questions: 1) Purpose, or why an item is needed? 2) Is the item new or a program expansion? 3) Is this item recurring or a one-time expenditure? 4) How will the Decision Unit item affect program outputs, outcomes, efficiencies, or help meet the agency's goals?

F. Program Narrative Form
(OBRS – Program Budgets – Program Name – Description/Objective)

In addition to a Form MBR-1-03 and MBR-1-03-A being completed for each designated program, a narrative for each program must also be completed utilizing the supplemental Program Narrative Form. The program narrative for each program should be included in the budget submission immediately following the Form MBR-1-03-A for the program. The narrative should provide sufficient detail describing the program, its objectives, the current and additional program activities. The narrative should be a concise description referencing total program expenditure changes and specified Budget Decision Unit columns identified in Form MBR-1-03-A.

G. Program Performance Measures
(OBRS – Program Budgets – Program Name – Perf. Ind. Outputs, Efficiencies, Outcomes)

In addition to Form MBR-1-03 and the Program Narrative Form, the supplemental Program Performance Measures Form (MBR-1-03PI) will be included in the budget submission immediately following the Program Narrative Form for each program. Program Performance Measures will identify appropriated (**FY 2018**), actual (**FY 2018**), estimated (**FY 2019**), and projected (**FY 2020**) program outputs, efficiencies and outcomes.

For the Fiscal Year 2020, agency program names and the titles (descriptions) of your agency's Performance Measures will be pre-loaded into the OBRS system. These are based on the FY 2019 budget submission and include any changes made either by having submitted a joint letter to LBO and DFA for approval or by the Legislature during the legislative session. Agencies will still enter the data for each performance measure.

If either program names or performance measure titles (descriptions) need to be added, removed or modified, please see the procedure outlined in the document, ***INSTRUCTIONS FOR PREPARING 5-YEAR STRATEGIC PLANS FOR THE FISCAL YEARS 2020 – 2024*** under the section “Policy on Adding, Deleting or Changing Performance Measures”. (This policy will also apply to program names.)

A glossary of performance budgeting terms is included to assist in preparing this and other schedules. Examples of completed Program Narrative and Program Performance Measures Forms are included with this instruction package. Examples of completed Program Narrative and Program Performance Measures Forms are included with this instruction package.

All Performance Measures that are reported in the budget request document must also be included in the agency's corresponding strategic plan. See your agency's strategic plan instructions for complete details and/or contact your budget analyst.

H. Subprogram Narrative with Performance Measures (Optional)
(OBRS – Not Applicable)

A Subprogram Narrative with Performance Measures Form is being made available for those agencies that collect subprogram data and wish to make this information available for the budget recommendation and appropriation process. This form will detail funding and Performance Measures for the past, current and projected years at the subprogram level. The subprogram narrative and performance document should be included in the budget submission immediately following the Program Performance Measures Form. The submission of the Subprogram Narrative with Performance Measures Form is optional. The form allows an agency to fully disclose its funding needs at a more detailed level.

I. Summary of Programs Form
(OBRS – Program Budgets – Summary of All Programs)

Immediately after the Total Agency Form MBR-1-03, you should include a summary listing of the Forms MBR-1-03 submitted for each program utilizing the supplemental Summary of Programs Form included in the instruction package. The summary form provides space for an abbreviated title for each program and a recap of funding for each by funding source.

J. Form MBR-1-04 - Board/Commission Members
(OBRS – Agency Budget Units – Edit)

The form on Board and Commission members is self-explanatory; use additional space if membership is greater than twenty (20). Include the estimated number of meetings for Fiscal Year 2019.

K. Form MBR-1-B - Schedule B - Contractual Services
(OBRS – Contractual)

On Schedule B, detail the Contractual Services request for the agency. Any increases in Fiscal Year 2020 over the Fiscal Year 2019 base period must be explained in the budget narrative.

The totals for each of the minor objects and the grand total on Schedule B should balance with Section I.B. of Form MBR-1.

L. Form MBR-1-C - Schedule C - Commodities
(OBRS – Commodities)

On Schedule C, detail the Commodities request for the agency. Any increases in Fiscal Year 2020 over the Fiscal Year 2019 base period must be explained in the budget narrative.

The totals for each of the minor objects and the grand total on Schedule C should balance with Section I.C. of Form MBR-1.

M. Schedule D-1 - Capital Outlay-Other Than Equipment
(OBRS – Cap. Other Than Equip.)

Schedule D-1 will detail the Capital Outlay-Other Than Equipment needs for the three (3) fiscal years shown.

The grand total line on Schedule D-1 must balance with Line I.D.1 of Form MBR-1.

N. Schedule D-2 - Capital Outlay-Equipment
(OBRS – Cap. Equipment)

Schedule D-2 will detail equipment purchases requested for Fiscal Year 2020 with comparative purchase histories for Fiscal Years 2018 and 2019. All listings should be grouped in the categories shown in Section I.D.2 of Form MBR-1 and subtotaled for each category. All lease-purchase items are to be itemized separately in a grouping at the end of the regular purchase items in each category. Also, you will need to indicate whether each item of request is new (N) or replacement (R) equipment. Please follow the same category order of Section I.D.2. preprinted on the schedule. Category totals on Schedule D-2 should balance with the totals reflected on Form MBR-1, Section I.D.2.

A detailed justification of the Fiscal Year 2020 equipment request should be included in the budget narrative and should specifically address any requested increase in funds, equipment replacement schedules, new equipment requested, and changes in the reporting of lease-purchase contracts. Failure to adequately justify your equipment request will result in reduced funding levels for this category.

O. Schedule D-3 – Capital Outlay-Vehicles
(OBRS – Cap. Vehicles)

Schedule D-3 will detail vehicle purchases requested for FY 2020 with comparative purchase histories for Fiscal Years 2018 and 2019. The number of vehicles purchased each of the three (3) fiscal years must be reflected along with the cost for each of the years.

P. Schedule D-4 – Capital Outlay-Wireless Communication Devices
(OBRS – Cap. Wireless Communication Devices)

Schedule D-4 will detail the purchase of wireless communication devices requested for FY

2020 with comparative histories for FY 2018 and 2019.

Q. Schedule E - Subsidies, Loans and Grants
(*OBRs – Subsidies*)

Schedule E will detail the historical Subsidies, Loans and Grants experience for the agency and the requested funding level for Fiscal Year 2020. You are reminded that interest and related charges for certain lease-purchase agreements are to be budgeted in the Subsidies, Loans and Grants category on the line "Interest on Lease-Purchase." The grand total line on Schedule E must balance with Section I.E.1 of Form MBR-1.

The budget narrative should contain a detailed justification of the Fiscal Year 2020 request in Subsidies, Loans and Grants. You should explain any new and expanded program requests, changes in match ratios resulting in amendments to state General Fund needs, and identification of costs related to lease-purchase agreements not previously reported in this category.

R. Priority of Budget Decision Units
(*OBRs – Program Budgets – Priority of Decision Units*)

Using the supplemental Priority of Budget Decision Units Form, develop a priority ranking of the program funding changes requested for Fiscal Year 2020. The priorities will reflect, by program, the needs of your agency with the most critical listed first and descending to the least critical. In the event the budget decision unit involves new positions or position adjustments, it should be noted in the explanation section. The explanation may be the same provided in the program narrative section. The explanation should briefly explain the purpose of the funding change and, where applicable, any mandate requiring its implementation such as court decrees or changes in state or federal law.

Limit the number of Priority Budget Decision Units on this form to the most important ten or fifteen.

S. Supplemental Information

In addition to the information contained in the MBR Forms, you are to submit the following information with your request.

1. Fees, Professional and Other Services
(Expenditure Codes 61600XXX-61699XXX)
(*OBRs – Contractual – Fees – Expenses*)

This supplemental form is provided as a guide for reporting all expenditures recorded in expenditure codes 61600XXX through 61699XXX for Fiscal Years 2018, 2019, and 2020. Expenditures must be identified by both the type of fee incurred and the name of the vendor and be grouped by expenditure code. In completing this form, the names of vendors must be provided for Fiscal Year 2018 and should be provided for Fiscal Years 2019 and 2020 to the extent that vendors can be determined. The entries recorded under each expenditure code on this form must be totaled and said totals must agree with the totals provided in Section F of Schedule B (Contractual Services).

The fund source should reflect the categories of general, federal, and other special funds as applicable. Significant changes from Fiscal Year 2019 to Fiscal Year 2020 should be explained in the narrative. This form also is provided to record detailed information on contract workers such as the name of each worker, the specific type of services provided, the hourly rate of compensation, or the basis for compensation if a rate other than the hourly rate is used, the total gross salary or wages paid and whether the worker is a retired member of the Public Employees' Retirement System. *(If there are multiple compensation rates with one person or company, please report an average rate because the term "various rates" will not be accepted.)* This data must be entered into OBRS; external forms will not be accepted.

2. Vehicle Purchase Details

(OBRS – Vehicles – Passenger/Work Vehicles – Request Details)

This supplemental form is provided to record detailed information on the proposed purchase of vehicles. Indicate for each vehicle the type, model year, model, the person to whom the vehicle will be assigned and the employment responsibilities of that person which necessitate a state-owned vehicle, whether the vehicle is a passenger vehicle or work vehicle, and if the vehicle is assigned to a pool and not an individual, the purposes for which the pool vehicle is assigned and the names of the anticipated users of the pool vehicle. For a large pool of users, please submit a simple Vehicle Pool List. Some examples of vehicle use are Fire/Rescue, Medical/Health, Passenger Transportation, Administrative, Inspection, Law Enforcement, Undercover Enforcement, Educational, Cargo/Delivery, Client Transport, Maintenance/Janitorial, Road Construction, Scientific/Research, Agricultural, Construction, Resource Management, and Wildlife Management.

3. Vehicle Inventory

(OBRS – Vehicles – Passenger/Work Vehicles – Vehicle Inventory)

This supplemental form is provided to record an inventory of all vehicles categorized by type (auto, pick-up, van, etc.). Indicate for each whether the vehicle is a passenger vehicle or work vehicle, vehicle description, model year, model, the person to whom the vehicle is assigned to, use, tag number, mileage at the close of business June 30, 2018 (Fiscal Year 2018), the estimated average annual mileage, and, where applicable, if the vehicle is proposed for replacement in either Fiscal Year 2019 or Fiscal Year 2020. If you currently have an internal inventory document reflecting all of the required information, you may submit it in lieu of the Vehicle Inventory Form included with these instructions.

4. Capital Leases

(OBRS – Cap. Equipment – Lease Purchase)

The purpose of this schedule is to show all leases that currently have a payment split between the expenditure categories of Capital Outlay-Equipment (principal) and Subsidies, Loans and Grants (interest) for Fiscal Year 2018 and Fiscal Year 2019 or those leases that are requested to have a payment split between the aforementioned expenditure categories for Fiscal Year 2020 and beyond.

The explanation of each column is as follows:

a. Vendor/Item Leased

The name of the vendor and a very brief description of the item that is currently leased or is to be leased.

b. Original Date of Lease

Date that the lease began or is expected to begin.

c. Original Number of Months of Leases

The total number of months that the lease is for or is expected to be for.

d. Number of Months Remaining

Number of months remaining on the lease as of June 30, 2018.

e. Last Payment Date

Date that the last payment is to be made on the lease.

f. Interest Rate

Interest rate of the lease.

g. Amount of Actual Payment

Indicate for each lease the amount of the payment as to principal, interest, and total payment.

h. Total of Payments to be Made

For each column, indicate by year the total amount as to principal, interest, and total as requested by the column's heading of all lease payments for each lease that has been made (Fiscal Year 2018), is estimated to be made (Fiscal Year 2019), or is anticipated to be made (Fiscal Year 2020).

5. 3% General Fund Reduction

(OBRS – Program Budgets – Program Name – 3 Percent Reduction)

The purpose of these forms is to show, by program, where agencies would take budget reductions in the event state revenues decline and cutbacks have to occur to maintain a balanced budget. This form is only for budgets with a General Fund appropriation.

Explanation of forms:

a. Program 3% General Fund Reduction and Narrative Explanation

This form details the effect a 3% General Fund reduction will have to all sources of funds (including Federal and Other) and requires a brief narrative explanation. Include references to major objects with explanation.

Although all programs need to be included with the requested information, the total 3% General Fund reduction does not have to be taken equally across all programs. The total reduction may be taken in only one program if the agency so chooses.

If an agency has more than three programs, continue with additional forms but use the last page to provide all program totals.

b. Summary of 3% General Fund Program Reduction to Fiscal Year 2019 Appropriated Funding by Major Objects

This form provides a major object summary of the total 3% General Fund reduction documented in the Program 3% General Fund Reduction Form. Show only the amount reduced for each major object category. Include the effect a 3% General Fund reduction will have on the Federal and Other funding sources.

Agency Revenue Source Report Instructions

Agency Name: Fill in your complete Agency name

Budget Year: This report will be the completed budget year (*For example: If you are submitting your FY 2020 budget, then the completed budget year will be FY 2018*).

State Support Sources:

General Funds: Enter the general fund amount that was appropriated for FY 2018. Include any general funds that were lapsed during the year, and consider the impact of any reappropriations. Do not include general funds that have been reduced by Governor's budget cuts.

For example: An agency budget was appropriated \$500,000 in general funds.

- If the Governor cut \$100,000, the total amount entered is \$400,000.
- If the agency budget lapsed \$100,000, the total amount entered is \$500,000.
- If the agency budget was reappropriated \$100,000 for the Actual Fiscal Year completed, the total amount entered is \$500,000 plus the actual amount of the \$100,000 that was brought forward to the Actual Fiscal Year.
- If the agency is reappropriating \$100,000 to the estimated Fiscal Year, the total amount entered is \$400,000.

State Support Special Funds: Enter the amount that was appropriated for FY 2018. Include any funds that were lapsed during the year, and consider the impact of any reappropriations. Do not include state support special funds that have been reduced by Governor's budget cuts.

For example: An agency budget was appropriated \$500,000 in Capital Expense Funds.

- If the Governor cut \$100,000, the total amount entered is \$400,000.
- If the agency budget lapsed \$100,000, the total amount entered is \$500,000.
- If the agency budget was reappropriated \$100,000 for the Actual Fiscal Year completed, the total amount entered is \$500,000 plus the actual amount of the \$100,000 that was brought forward to the Actual Fiscal Year.
- If the agency is reappropriating \$100,000 to the estimated Fiscal Year, the total amount entered is \$400,000.

Federal Funds: List **all** federal funds as its most specific level, such as an office or division, include name of grant, grantor, not just the federal government and list the amounts received in the completed FY. Also provide a description of any Maintenance of Effort agreements entered into with any federal agency or subdivision in the Action or Results promised in order to receive funds blocks. You can add additional rows for all your federal funds.

Special Funds: List **all** your special funds and the amounts received in the completed FY. You can add additional rows for all your special funds. This is the revenue that you received during the completed budget year. This needs to include any non-budgeted funds. (NOTE: Report as revenue any funds that

you collect and deposit to the General Fund. This will mainly affect those agencies that were changed from Special Fund agencies to General Fund agencies due to SB 2362.)

Revenue from Tax, Fine or Fee Assessed: If you have a tax, fine or fee that is a special fund or part of a special fund, it needs to be listed. Each tax, fine or fee needs an entire section filled out. You can add additional items. This is all the revenue that has been collected for the completed FY. (NOTE: Report as revenue any funds that you collect and deposit to the General Fund. This will mainly affect those agencies that were affected by SB 2362.)

Under the title of Revenue from Tax, Fine or Fee Assessed: *list your Tax, Fine or Fee.*

Amount Assessed: How much is the Tax, Fine or Fee.

Amount Collected: How much was collected during the completed FY.

Authority to Collect: What code section, regulation or other authoritative source authorizes your agency to collect this Tax, Fine or Fee.

Method of Determining Assessment: What or who determines your assessment either by code, legislation or Commissioner.

Method of Collection: How do you collect the Taxes, Fines or Fees. (Collected at time of payment, point of sale, MAGIC, etc.)

Amount and Purpose for which Expended:

Amount: How much of the amount collected was spent by the agency

Purpose: What was the purpose of the expenditure (i.e. day-to-day operations of the agency, equipment, salaries, etc.)

Amount Transferred to General Fund: How much of the amount collected was transferred to the general fund.

Authority for Transfer to General Fund: What code section, regulation or other authoritative source authorizes you to transfer funds into the general fund.

Amount Transferred to Another Entity: How much of the amount collected was transferred to another entity/agency.

Authority for Transfer to Other Entity: What code section, regulation or other authoritative source authorizes you to transfer funds to another entity/agency.

Name of Other Entity: Entity/Agency to where the funds were transferred.

Fiscal Year-Ending Balance: The balance of the fund after the expenditures and/or transfers.

The instructions for this form are slightly different than the budget instructions.

GLOSSARY OF PERFORMANCE BUDGETING TERMS

- A. Agency Mission Statement** – A mission statement identifies what an agency does, why it does it (i.e., what it was created to accomplish) and for whom it does it. Agencies should refer to their enabling statute to clearly identify the functions for which they are responsible. The purpose of a mission statement is to concisely communicate to the public the reason for the agency’s existence and to remind agency staff that their daily activities help to meet an important public need.
- B. Agency Program** –A program is any activity, project, function or policy that has an identifiable purpose or set of objectives. Every public program should have a clear premise; i.e., an explicit need that it was established to address.
- C. Agency Strategic Plan** –Strategic planning is the systematic process of setting long-range goals for the agency pursuant to its mission and statutorily mandated functions and developing and sequencing the strategies, objectives, and work tasks necessary to move the agency forward towards accomplishing its goals and mission. The focus of a strategic plan should be on the results that planned work tasks are intended to accomplish. In developing the agency’s strategic plan, it is critical to involve representatives of all of the department’s key functions at all levels of the organization, in order to ensure organization wide input and buy-in. Also, when possible, strategic planning should include input from citizens who are served by the agency. Strategic planning should take into consideration the agency’s resources and all internal and external factors affecting the agency’s ability to meet its goals and objectives.
- D. External Factors** – External factors are those factors that impair or enhance an agency’s ability to attain its goals and objectives. External factors may include technological advances, statutory changes, demographic changes, economic conditions, changes in funding availability and legal issues.
- E. Goals** – A goal is one of a series of general statements of interconnected actions required to accomplish the mission of an agency. A goal statement should communicate in clear, concise terms (i.e., avoiding excessive detail) what will be accomplished in the future. A goal can be set at the statewide level, agency level, and/or the program level. An example of a goal for the Department of Health’s Injury Prevention Program is to “reduce injury-related morbidity and mortality.”
- F. Internal Factors** – Internal factors are those factors that impact the agency’s ability to attain its goals and objectives. Internal factors may include management policies, availability of resources, personnel, automation and organizational structure.
- G. Performance Budgeting** – Performance budgeting is the infusion of performance information into the resource allocation process used to develop budget proposals or to execute an agreed-upon budget. Performance budgeting is also known as results-based budgeting.
- H. Performance Management** – Performance management is the use of performance measurement data to support the core management functions of planning, organizing, staffing, developing, coordinating, budgeting, reporting and evaluating. By consistently reviewing performance data over time, both agency management and the Legislature are in a better position to make prudent resource allocation decisions.
- I. Performance Measure** – A statistic that quantifies the results achieved by government programs. Three types of Performance Measures are utilized with the State budget system: 1) program outputs (volume of goods and services provided), 2) program outcomes (results achieved through the provision of goods and services), and 3) program efficiencies (cost per unit of output provided and cost per unit of outcome achieved). The use of Performance Measures is required by statute as a result of the passage of SB 2995 of the 1994 Legislative Session. Performance Measures are included in agency budget requests and in appropriation bills for the majority of the State General Funds.

- J. Performance Measurement** – Performance measurement is the ongoing monitoring and reporting of program accomplishments, particularly progress toward goals. Performance measures may address the type or level of program activities conducted (process), the direct products and services delivered by a program (outputs), or the results of those products and services (outcomes).
- K. Performance Target** – A performance target is a measurable objective against which actual achievement can be compared. Performance targets are expressed as a quantitative standard, value, or rate.
- L. Program Decision Units** – Program decision units are portions of the agency's program budget request which tie to specific activities upon which a decision for funding must be made. Decision units are individual items of request that can be considered separately. As a part of the Budget Request submission, agencies will include Program Decision Unit Schedules which break the funding request for a program into identifiable request units.
- M. Program Efficiency Measures** – Program efficiency measures are the ratios that identify the effectiveness or productivity of a program. The cost per unit of goods or services provided can be used to identify program efficiencies. The amount of time to complete a task could also be used to measure productivity. The cost per unit of outcome achieved is also an important measure to track even though a single program, agency, or even the public sector may not be solely responsible for the change in outcome.
- N. Program Objectives** – An objective is a specific and measurable statement of a program-based result required to achieve one or more agency goals. In order to be measurable, an objective should contain an active verb, an object, a quantitative modifier and a time frame for accomplishment. Objectives allow officials to measure progress and to see that work is done on schedule. An example of an objective for the Department of Health's Injury Prevention Program is to achieve a child safety restraint use of 85% by June 30, 2018.
- O. Program Outcome Measure** – An assessment of the result, effect or consequence that will occur from carrying out a program or activity compared to its intended purpose. Performance can be determined by comparing actual outcomes to targeted outcome objectives of the agency. Outputs and outcomes are not the same. Outputs reflect the quantity of services or goods produced and outcomes reflect the result or impact of providing those services or goods.

An outcome is the measure of the quality or effectiveness of the services provided by the program. It is an assessment of the actual impact or public benefit of the agencies' actions – i.e., reduce the number of traffic fatalities due to drunk drivers within a twelve-month period. Because the achievement of outcomes often involves the efforts of multiple programs, agencies and even the private sector, while important to track outcomes, it is often difficult to attribute outcomes to a single effort.

- P. Program Output Measures** – Outputs are the goods and services provided by an agency in order to meet its goals and objectives. Output measures are the means of quantifying the goods and services provided by an agency. The number of clients/customers served or the number of items processed/produced are used to identify program outputs.

For a complete listing of performance measure terms, see the fiscal year 2020 Strategic Plan instructions.

HAVE YOU ...

1. Read all instructions carefully? Sections and items may have been added or changed.
2. Insured that totals on the forms balance with applicable amounts on the MBR-1?
3. Numbered all pages?
4. Included the current organization chart?
5. Included a concise, detailed narrative justification for each line-item and for any requested increases?
6. Related your narrative justification for any increases or decreases to the approved programs?

PROGRAM NARRATIVE

Program Data Collected in Accordance with the Mississippi Performance Budget and Strategic Planning Act of 1994

(To Accompany Form MBR-1-03)

Board of Health

Agency

Environmental Health -Food Sanitation

Program

I. Program Description:

The Food Sanitation Program provides for the inspection of food establishments and bottled water plants to insure compliance with state and federal laws, rules and regulations.

II. Program Objective:

The objective of this program is to reduce the potential for the spread of disease through food service establishments, bottling plants, retail food plants and ice plants in the state.

III. Current program activities as supported by the funding in Columns 6-15 (FY2019 Estimated & FY2020 Increase/Decrease for continuation) of MBR-1-03 and designated Budget Unit Decisions columns of MBR-1-03-A:

During the past year, the Food Sanitation Program inspected 16,813 food establishments. During the current year, inspection frequency has been increased in the food program, and all facilities will be permitted. Restaurant managers and employees will be trained in Food Service Sanitation. Program reviews will be conducted in six districts.

(Col. B.) An escalation was granted by DFA for a new public healthcare grant of \$108,558 along with 3 new time limited full time pins.

(Col. C.) Non-recurring items include a passenger vehicle costing \$12,000 and a personal service contract costing \$45,200.

(Col. D.) Other adjustments include the deletion of 4 permanent full-time pins that have been vacant for over 400 days because restaurant inspection services have been streamlined.

IV. Additional program activities that will result from increased funding requested in Columns 16-25 (MBR-1-03) and specified Budget Decision Unit columns (MBR-1-03-A):

Expansion of the food program will include: (1) sample food, bottled water, and packaged ice; (2) label review to meet the Nutrition Labeling and Education Act of 1990; and (3) plan review of new or extensively remodeled food establishments. Additional funding is requested to fully fund all positions at a continuation level.

(Col. E.) \$110,000 General Funds (\$100,000 recurring/\$10,000 non-recurring) is requested to fund additional Food Sanitation Inspectors. These funds will provide for the salaries (\$90,000) and

support of three additional positions (\$20,000). These additional positions will allow for the inspection of 1000 additional sites. Due to a recent increase in incidents of food contamination in three areas of the state, the requested positions will be used to inspect these targeted areas in an effort to determine the source of food contamination and to assist food establishments in implementing new food handling procedures.

(Col. F.) \$75,000 General Funds (recurring) is requested to fully fund all current positions in the Food Sanitation Program. Full funding will allow the agency to maintain the current level of activities.

(Col. G.) \$100,000 General Funds and \$40,000 Federal Funds (\$130,000 recurring/\$10,000 non-recurring) is requested to expand label review activities to meet the Nutrition Labeling and Education Act of 1990. These funds will provide the salaries (\$120,000) and support (\$20,000) of four additional positions. Current food sanitation staff has no time to devote to the expansion of this activity. The state must meet certain compliance standards as set out in the Nutrition Labeling and Education Act of 1990. Non-compliance will result in penalties of \$500.00 per violation.

EXAMPLE

PROGRAM PERFORMANCE MEASURES

Program Data Collected in Accordance with the Mississippi Performance Budget and Strategic Planning Act of 1994

(To Accompany Form MBR-1-03)

<u>Board of Health</u>	<u>Environmental Health -Food Sanitation</u>
Agency	Program

Program Outputs: (This is the measure of the process necessary to carry out the goals and objectives of this program. This is the volume produced, i.e., how many people served, how many documents generated.)

	<u>FY2018</u> <u>APPRO</u>	<u>FY 2018</u> <u>ACTUAL</u>	<u>FY 2019</u> <u>ESTIMATED</u>	<u>FY 2020</u> <u>PROJECTED</u>
1. Number of food establ. on inventory	16,000	16,000	17,000	18,000
2. Number of inspections of food establ.	32,000	32,000	35,000	36,000
3. Number of food samples collected	100	100	150	180
4. Number of bottled water suppliers	100	100	100	100
5. Number of bottled water samples collected	20	20	25	25

Program Efficiencies: (This is the measure of the cost, unit cost or productivity associated with a given outcome or output. This measure indicates linkage between services and funding, i.e., cost per investigation, cost per student or number of days to complete investigation)

	<u>FY2018</u> <u>APPRO</u>	<u>FY 2018</u> <u>ACTUAL</u>	<u>FY 2019</u> <u>ESTIMATED</u>	<u>FY 2020</u> <u>PROJECTED</u>
1. Cost per food sample collected & analyzed	\$18.00	\$18.00	\$18.00	\$17.50
2. Cost per bottled water sample analyzed	\$12.00	\$12.00	\$12.00	\$11.00
3. Number of days to complete analysis	4 days	4 days	4 days	3 days

Program Outcomes: (This is the measure of the quality or effectiveness of the services provided by this program. This measure provides an assessment of the actual impact or public benefit of your agency's actions. This is the results produced, i.e., increased customer satisfaction by X% within a 12-month period, reduce the number of traffic fatalities due to drunk drivers within a 12-month period.)

**** Briefly explain outcome measures, cite source, and interpret the results. ****

	<u>FY2018</u> <u>APPRO</u>	<u>FY 2018</u> <u>ACTUAL</u>	<u>FY 2019</u> <u>ESTIMATED</u>	<u>FY 2020</u> <u>PROJECTED</u>
1. Increase the number of food establishment sites inspected by 1000 in 12 months.	800	800	900	1000
2. Attain 80% food compliance rate.	81%	81%	83%	85%
3. Attain 80% bottled water compliance rate.	79%	79%	80%	81%
4. Decrease the Number of days to complete analyses to 2 days.	4	4	3	2