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## FY 2011 Budget Submission Development and Preparation Guide

### INTRODUCTION

There are **five major parts** associated with the development and preparation of your budget submission:

1. The **Program Mission Summary** is the narrative portion of your budget. It describes the unit's mission, functions, trends, mandates, etc.
2. The **Base or Same Services Level Budget** is the part of the budget that provides for next year, resources necessary to continue current functions, activities, and services. For FY 2011, associate superintendents and staff will be required to continue to thoroughly review existing programs to make sure that they are aligned with the MCPS strategic plan, *Our Call to Action: Pursuit of Excellence* and use a zero-based approach to review how resources are used and allocated to carry of the work of the units.
3. **Organization Charts** that display the major functional and reporting relationships that exist among and between units in an office, and personnel complements.
4. The **Program Efficiency, Abandonment, and Redirection (PEAR)** process will provide information on how to reduce the budget or realign resources from lower to higher priority programs. Based on the fiscal outlook, this process will be instituted again for the FY 2011 budget. Targets for each office will be distributed as soon as they are determined.
5. The **Program Budget Narratives** are brief descriptions of programs that have been published in the Program Budget. Managers will need to review and edit the descriptions to show the alignment of the program(s) with the strategic plan.

Detailed information and directions for preparing each part of the budget submission are provided below. All budget forms that you will need to complete your submission are available on the DMBP website except one that will be e-mailed to you.

### 1. PREPARING THE PROGRAM MISSION SUMMARY

The Program Mission Summary (PMS) is the narrative portion of the budget document that describes each budgeted program or organizational unit. **Appendix C** provides sample program mission summaries that were published in the current year budget.

The PMS must be reviewed and updated annually as part of the budget process. The PMS should embody the unit's strategic plan and be written so that it explains how the unit's mission and functions contribute to the overall MCPS Strategic Plan.

The PMS is organized into several parts as described below:

- The **Mission** should state succinctly how the role of your office, department, division, or unit relates to the MCPS strategic plan. It should specify the elements that you will use to assess whether your mission is accomplished as a result of your work. It should reflect any change or redirection of mission implemented in FY 2010 or proposed for FY 2011.
- The **Major Functions and Activities** are to be revised as needed to reflect the results of any approved reorganization or staffing changes occurring in FY 2010 and FY 2011.
- **Trends and Accomplishments** should describe the internal or external forces that influence the operation of your office. Trends may include shifting demographics, changing demands for services, changes in the technological environment, new mandates or directives from the BOE, federal or state governments, and the implementation of continuous improvement programs. Highlight your main accomplishments during FY 2009 in achieving your mission - reacting to trends and what you expect to accomplish in the current year, FY 2010. These accomplishments must be measurable and should directly relate to your identified strategies.
- The **Major Mandates** section should focus on those federal, state and county mandates that require substantial resources or significantly impact the work of the unit.
- **Strategies** must describe the specific actions that you and your staff intend using to achieve your unit's goals. A single strategy may contribute to the achievement of one or more goals.
- The **Performance Measures** section should describe several major measurable outcomes that further the office/unit's goals. Program indicators should reflect the strategic plans of each unit as well as the MCPS strategic plan. The program indicators are quantifiable results used to test whether the goal is achieved. Each unit must provide specific data for several key measures. Each measure will include FY 2009 actual data, FY 2010 estimates, and an FY 2011 target. Each measure is to be accompanied by a brief explanation of the significance of the measure.
- The DMBP staff, with the help of program managers, will prepare the **FY 2011 Budget Explanation** when the superintendent approves your FY 2011 budget request.

To avoid duplication and reduce the size of the budget book, some PMS's for supported projects (budgeted grants) are combined with the PMS's of the managing office/department/division. Supported projects, however, will continue to have separate resource pages.

To provide more time for budget preparation, electronic copies of your FY 2010 Program Mission Summaries (PMS) were forwarded to associate superintendents' secretaries in early July via Outlook. Only narrative changes should be made. **DO NOT REFORMAT**, (i.e. use headers and/or footers, change paragraphs, tabs, or bullets) your narrative when editing since this will delay the process. **Appendix D** offers some style and format guidance so that all PMS's across the school system are as consistent as possible.

Please submit an electronic copy of your updated PMS's saved in Rich Text Format (RTF) to the Department of Management, Budget, and Planning (DMBP) **on or before September 10, 2009**,

**when your budget submissions are due (September 24, 2009 for the K-12 budget).** Please submit them as a RTF file attachment via Outlook to Jayshree Patel, DMBP's administrative secretary. You do not have to submit a hard copy with your budget submission. Primary and secondary account managers will have an opportunity to review and comment on the completed PMS before it is published in the budget.

## **2. PREPARING THE BASE/SAME SERVICES LEVEL BUDGET**

The first step in developing the base budget submission is for you to understand and help those who review it understand how your budget relates to the work of your unit. You will need to review and revise, if appropriate, the list of your units' major programs, functions and activities that were developed for last year's zero based budget submission.

Considering that you are preparing a **same service level budget**, you will need to determine what resources are necessary to carry out those functions and activities next year. However, before you display your budget proposal for next year you will first need to display how you are allocating your FY 2009 approved budget among the programs, functions and activities. To do this, you will use:

- **Form G: Zero-Based Budgeting (ZBB) Cost Worksheet (See Appendix G).** A worksheet will need to be filled out for **each** program, function, and activity that you identify. You will break out your FY 2010 current budget figures on the worksheets by program, function and activity and then, fill in your requested budget for FY 2011, and the change from FY 2010 to FY 2011. *Use FMS account numbers on this form.* You will also use this form to describe the purpose and justification for the funds. You must clearly justify all requested resources even if they were approved in the previous year. These forms will be used extensively by the DMBP, the deputy superintendent of schools and chief operating officer to review your budget submission.
- **Form H: Program Summary Form (See Appendix H)** is to be used to provide a summary list/table of contents of your programs, functions, and activities and the FTE and dollar totals for each for FY 2010 and FY 2011.
- **Form I: Budget Resource Worksheet (See Appendix I).** This worksheet provides your current budgeted amounts by department (formerly ODD) number, as reflected in the FY 2010 Summary Budget published in July. You will need this to know what resources you have to allocate among your programs, functions and activities and to complete the ZBB Worksheet referenced above. You also will fill out this worksheet to provide DMBP with information that it needs to implement your budget request. It is important to note that any changes that have been approved since the FY 2010 Operating Budget Summary and Personnel Complement document was published, including reorganizations, that will be permanent changes for FY 2011 will not be reflected on this worksheet. Please work with your management and budget specialist on how to reflect these changes.

### **FORM G: ZBB COST WORKSHEET - OVERVIEW**

**Form G: ZBB Cost Worksheet (Appendix G)** will need to be filled out for each program, function, and activity. As mentioned earlier, your **current budgeted funds**, including grant funds, are to be divided among your worksheets. The allocation should reflect how your budget is currently being used. The amount budgeted for consultants, for example, may be used for one program or may be divided among your programs, functions and activities. Every dollar in the current budget needs to be accounted for and the total of all of the worksheets will need to add up to the current budget. If you have a budgeted grant that is used to supplement a local program, you should use a separate sheet.

**Note that the ZBB Cost Worksheet has a column for your current budget as well as a column for your budget request for next year. There is also a column where you will show the difference between the current budget and requested budget for next year. The only instances where your request for next year will be different than the amount you have budgeted this year is if:**

- You are proposing a **realignment** of resources from one account to another (i.e. professional part-time salaries to consultants) or from one program, function, or activity to another. Realignments can be made within or between an office's programs or between departments, division, or units. Generally, realignments do not result in a change to an office's bottom line budget. There are, however, two exceptions to this rule. One exception would be if funds are being realigned from, for example, the Office of Human Resources to the Office of Organizational Development. Please coordinate with the other office if you have such a situation to make sure that both sides of the realignment have been included in both budget submissions. The second exception would be if an office is proposing, for example, to realign contractual funds to create a position. The office will need to realign enough money to pay for the salary and employee benefits of the position. The equation will show as a bottom line reduction in **your office** because the employee benefits will be added to the budget of the Department of Financial Services.
- There is a scheduled rate change in a contract next year
- A lease/purchase payment is no longer necessary
- Funds for furniture or equipment were budgeted for one year only and now can be reduced from the budget
- Formula-based changes for growth are required based on changes in projected student enrollments and the number of schools
- You have been directed to add a new function, program or activity, or change how you implement an existing function, program or activity.

Do not add funds to pay for existing staff salaries next year, changes in local travel rates and inflation on supplies and materials. Amounts for substitutes, stipends, and SSE/program development funds should be requested at the current rate. DMBP will adjust rates for next year according to negotiated contracts and add funding for inflation if approved by the superintendent. Current rates are shown in **Appendix F**.

### **Chronic Deficits**

Managers are encouraged to review current operations and determine where funds might be realigned to offset deficits. While realignment of existing funds to offset deficits should be shown on the ZBB Worksheet, requests for additional funding to relieve large, chronic deficits will need to be discussed with the director of the Department of Management, Budget and Planning, the deputy superintendent of schools, and the chief operating officer. Use **Form J: Deficit Information Form (See Appendix J)** to submit information about the deficits. This form will be used to explain the reasons for the chronic deficits and what management improvement actions have been taken or planned to mitigate the deficits.

### **FORM G: ZBB COST WORKSHEET - DETAIL**

The ZBB cost worksheet contains **7 sections** as follows. It is in these sections that you will be required to show by program, function, and activity (1) your current budget; (2) your requested budget; (3) the change; and (4) the purpose or justification for the request. The justification must include all requested resources, not just changes. In some cases, calculations will be required as part of the justification.

- Section 1 – Positions
- Section 2 – Non-position Salaries
- Section 3 – Consultants and Other Contractual Services
- Section 4 – Supplies and Materials
- Section 5 – Other
- Section 6 – Equipment
- Section 7 – Employee Benefits Due to Realignment

#### **Section 1 – Positions (Object 01)**

Current positions should be allocated among your programs, functions and activities and the current budgeted amounts for those positions should be put on the forms in the Current Budget Column on the ZBB Worksheet. Use **Form I: Budget Resource Worksheet** that has been E-mailed to you to obtain the budget figures. If, for example, you have total of \$500,000 budgeted for 5.0 Instructional Specialists and you need to show how they are currently allocated among your programs, simply use an average salary by dividing \$500,000 by 5 to obtain the cost of 1.0 FTE. The Requested Budget Column, as mentioned above, should reflect any proposed realignments. You may have realignment to trade one kind of position for another. You may, for example, wish to propose trading a higher cost position for 1.5 lower cost positions. Also, you may propose realigning non-position dollars to create a new position. **You must realign enough dollars to fund the employee benefit costs of the position you are requesting for next year. Further guidance on funding employee benefit costs is provided in Section 7 – Employee Benefits Due to Realignment below.**

## **Section 2 – Non-Position (Other) Salaries (Object 01)**

Other salaries are compensation for part-time, overtime, and temporary employment. Your current budgeted amounts are to be displayed in the Current Budget Column and allocated by program, function and activity. Each "other salaries" line item request must be fully justified on the ZBB Worksheet by showing rates of pay and how many many hours of part-time are necessary. **Use current rates of pay for both the Current Budget and Requested Budget columns. See Appendix F for current pay rates. DMBP will adjust rates for next year as necessary to comply with changes in negotiated contracts.**

## **Section 3 – Consultants and Other Contractual Services (Object 02)**

A contractual item is an arrangement for services to be performed by a business, agency or an individual who is not a MCPS employee. Your current budget and requested budget for consultants and other contractual services should be displayed by program, function and activity on the ZBB Worksheet.

It is important for the budget submission to be clear about contractual services. Units must review consultant and/or contractual accounts to make sure that your current budget accurately reflects how funds are used. Due to fiscal constraints, all current and proposed requests for contractual services will be scrutinized carefully by DMBP. What constitutes a consultant service versus a contractual service is defined in Administrative Regulation DJA-RA as follows:

- **Consultant service contracts** (a) require professional or technical advice or service; (b) are labor intensive; (c) may be performed under the supervision of an MCPS employee; (d) may include personal service contracts; and (e) include, but are not limited to, educational survey and research activities, and educational/management consulting.
- **Product-oriented service contracts** (a) require the delivery and/or maintenance of an output or product; for example, a report, an analysis, a curriculum manual, or a data processing program or maintenance service of MCPS equipment or software; (b) may be, but are not necessarily labor intensive; and (c) are not performed under the supervision of an MCPS employee.

If a change in your budget is necessary to clarify this distinction, show the change as realignment in the Requested Budget Column.

## **Section 4 – Supplies and Materials (Object 03)**

Individual items requested under supplies and materials must cost \$999 or less. As with all other line items, justification for all requests for supplies and materials are to be explained and fully justified on the ZBB Worksheet. Changes due to inflation will be made by DMBP if approved by the superintendent.

## **Section 5 – Other (Object 04)**

Examples of items budgeted under "other" are local travel, subscriptions, dues and registration

fees, and utility costs. Local travel dollars are budgeted to reimburse employees for mileage expenses incurred as part of performing their normal work responsibilities. Funds budgeted for staff development are for those travel and registration expenses incurred as a result of attendance at a conference or training event that takes place for more than one work day. **All funds requested in the budget under “other” must be fully justified on the ZBB Worksheet. For local travel, it is necessary to explain how local travel funds are used and provide an estimate of how many miles of local travel are anticipated.** Adjustments to the mileage reimbursement rate will be made by DMBP if approved by the superintendent.

Because travel funds for staff development are budgeted in the offices of the deputy superintendent of schools, chief operating officer, and associate superintendents, requests for travel for staff development are to be submitted directly to them as reporting lines dictate. The deputy, chief operating officer, and associates will review requests and approve those that are highest priority for next year.

Budgets for grant support programs include employee benefit costs that also are shown under “Other” (Object 04). You will need to work with your management and budget specialist to calculate employee benefit costs associated with salaries of employees in your grant programs.

### **Section 6 – Equipment (Object 05)**

All equipment items that individually cost \$1,000 or more must be categorized as either additional, replacement, or lease/purchase equipment. The criteria for this categorization are detailed below.

#### **Additional /Replacement**

As a result of MCPS capitalization policies, all individual equipment purchases must be reported either as capitalized equipment (individual items costing \$5,000 or more) or non-capitalized equipment (individual items costing \$1,000 to \$4,999). You will need to itemize these purchases on the ZBB Worksheet. The MCPS accounting structure provides for this distinction and you should review your current budget to verify compliance with this structure. Subobject 011 is used for non-capitalized equipment; subobject 040 is used for purchases of additional capitalized furniture and equipment; subobject 050 is used for purchases of replacement capitalized furniture and equipment. The justification for additional or replacement furniture and equipment should be clearly described on the forms. Written estimates should be obtained from the Division of Materials Management and included as part of the budget submission.

**Please remember that all equipment items costing \$999 or less must be budgeted and purchased under Supplies and Materials.**

#### **Lease/Purchase**

Lease/purchase is used to finance over time, major equipment purchases (typically costing \$15,000 or more) such as copiers and plant equipment (3 years); computer systems/software, communications/security systems (4 years); and buses, trucks, and maintenance vehicles (6 years). Items that will continue to be lease/purchased for FY 2010 as well as new/proposed lease/purchases should be detailed on **Form K: Lease/Purchase Schedule**. A sample form is provided in **Appendix K**. Any additional information that is necessary to justify your request should be attached.

## **Section 7 – Employee Benefits Due to Realignment**

This section will need to be filled out only if you are requesting to realign resources to create a new position, change a position from one bargaining group to another, or add part-time salaries for a **non-grant program**. You must realign a sufficient amount of dollars to fund the employee benefits costs for that position or part-time salary line item as shown below.

- For administrative and supervisory (MCAAP) positions - use 21.3 percent for employee benefits
- For business and operations administrator positions (MCBOA) – use 26 percent for employee benefits
- For professional (MCEA) positions - use 28.7 percent for employee benefits
- For supporting services (SEIU Local 500) positions – use 42.6 percent for employee benefits
- For part-time salaries – use 8 percent for employee benefits (FICA)

**These amounts will not show in your budget but will be added to the budget of the Department of Financial Services. Budgeting for employee benefits for grants and enterprise funds is discussed below.**

### **FORM H: PROGRAM SUMMARY FORM**

To make it easier for reviewers to understand your budget submission and to assist you in making sure that the various budget forms tie together, you will fill out **Form H: Program Summary Form** as shown in **Appendix H**. This is a summary list of all of the programs, functions and activities you have detailed on the ZBB worksheets. For each program, function and activity you should show the total current budget, total requested budget, and the change. Each program, function, and activity totals on this summary form must tie to the program totals on the ZBB Worksheet. The “Grand Total” of the Current Budget Column **MUST** tie to the FY 2010 Budget as approved by the Board of Education. If it does not, it is an indication that the submission is in error and it may be returned for correction. The approved FY 2010 Operating Budget Summary and Personnel Complement document has a chart in front of each chapter that displays office-wide budget totals.

### **FORM I: BUDGET RESOURCE WORKSHEET**

It is critical that **Form I: Budget Resource Worksheet (Appendix J)** be completed for DMBP to implement your budget request. It is a summary, by department (formerly ODD, including office, department, division, or other unit), of your budget request by major object of expenditure, and by account. It provides columns to show by department, what resources you propose to realign, what resources are necessary for growth based on enrollment changes and other formula driven calculations, and what resources are necessary to accommodate rate changes for existing services such as utilities. **This worksheet is a summary of the same information you provided in the ZBB Worksheets. The ZBB Worksheet breaks down information by program, function,**

**and activity; the Budget Resource Worksheet breaks down information by department (former ODD) and account.** The same rules for developing the budget submission described in the section on the ZBB Worksheet above also apply to the Budget Resource Worksheet. **This worksheet will be sent to you via e-mail.**

The numbers in the Current Budget Column match your current FY 2010 budget as approved by the Board of Education on June 9, 2009. Remember you are not only using these numbers to complete this form, but are using the numbers as a starting point for dividing resources among your programs, functions, and activities on the ZBB Worksheet. For this worksheet, the numbers in the Current Budget Column plus changes shown in the realignment, growth, and rate change/other columns must total the proposed or requested budget. The grand total of all programs, activities and functions on the ZBB Worksheets must equal the grand total for all of your office's units.

### **Supported (Grant) Projects and Enterprise Funds**

Some additional instructions are necessary to prepare budget requests for supported grant projects and enterprise funds. The first step is to identify the level of anticipated revenue and complete **Form L: Supported Projects (Grants) Revenue Worksheet** and/or **Form L-1: Enterprise/Special Fund Revenue Worksheet** (See Appendices L and L-1). In many cases, revenue for budgeted grants is not available at the time that you prepare your budget. Provide the best estimate possible using input from your contact at MSDE or other grantors. Notify you budget specialist promptly if you receive any additional information about grant and enterprise fund revenues after you have submitted your budget request.

**Anticipated revenue over and above the current year's revenue amount will need to be used to fund same service level increases, such as changes in the costs of salaries, benefits, enrollment growth, inflation, and the make-up of any projected deficits in the current year. If the revenue increase exceeds the amount needed to cover same services and you wish to use the funds to expand the program, you must complete Form E: Budget Initiative/Program Enhancement Request Form indicating how you would propose using the additional revenue and Form E-1: Budget Initiative and Program Enhancement Cost Worksheet. (See Appendices E and E-1).** Do not include the resources for program expansion on the ZBB Worksheets or Budget Resource Worksheet.

If you anticipate a reduced level of funding next year, you must reduce the same services budget to match the expected revenue or prepare a budget initiative form to request that local resources be added to the budget to make up the shortfall. On the ZBB and Budget Resource Worksheets you should show the reduction in the proposed or requested budget column pending decision by the superintendent to add local resources to the program. While continuing salary costs, negotiated costs, and related employee benefit costs for existing positions in the project will not be calculated until later in the process, these will automatically increase the cost of the program. The program may have to be scaled back further to accommodate these increases later in the process.

Other factors to consider when preparing budgets for supported projects are audit costs and indirect costs. All federally supported projects must undergo an annual independent audit. Please refer to **Appendix F** for instructions on how to budget for audit and indirect costs. Benefits for budgeted

grants and enterprise funds must be broken out into separate accounts based on the type of benefit. See **Appendix F** for instructions on how to budget changes in employee benefits for FY 2011 for budgeted grants and enterprise funds.

### **3. ORGANIZATION CHARTS AND PERSONNEL COMPLEMENTS**

Current organization charts published in the FY 2010 Operating Budget Summary and Personnel Complement need to be updated to reflect functional and reporting relationships among and between units in an office, any current year changes approved by the Chief Operating Officer since the FY 2010 Operating Budget Summary and Personnel Complement was printed in July 2009, and any proposed FY 2011 position realignments. If you do not have a copy of this document, it can be found on the MCPS website, or you may request copies of current organization chart(s) from your management and budget specialist. **DMBP will only consider current year changes if documentation that the change has been approved is provided in the budget submission.** Position changes also must be annotated on the published personnel complement. **Chart and Personnel Complement changes should only reflect proposed same service level changes. Do not include any positions requested via Budget Initiative/Program Enhancement requests or changes provided on the PEAR proposals.**

### **4. PROGRAM EFFICIENCY, ABANDONMENT, AND REDIRECTION (PEAR)**

The fiscal outlook will force MCPS to make significant budget reductions for FY 2011. Therefore, offices will need to identify a 5 percent reduction in the central services budget as well as a 1 percent reduction in school-based resources. Offices will be notified of target reduction amounts. Grant-funded projects and enterprise funds are excluded from the reduction targets.

Reductions can be made using position and/or non-position funds. Employee benefits may be used if position or part-time salary reductions are proposed. Reductions may be identified from any unit in an office and do not need to be applied across the board, or from all units in an office.

**The description, amount, and impact of each proposed reduction must be described in detail on Form M: Program Efficiency, Abandonment, Redirection (PEAR) Form (Appendix M). Form M-1: The PEAR Cost Worksheet (See Appendix M-1) should be used to show the detailed calculations of your reduction proposal. Related reductions may be combined on a single Program Reduction Form. Proposed reductions, like other budget proposals, should be considered confidential until disclosure is authorized by the superintendent.**

## **5. PROGRAM BUDGET NARRATIVES**

Managers need to review the Program Budget narratives to ensure that they convey the alignment of the program to the strategic plan. The most current version of the narratives resides in the FY 2010 Program Budget published in July 2009. This document will be distributed to all offices and is also available on the MCPS website. Your management and budget specialist will provide you with the accounts that are mapped to particular programs for your review. If account changes are needed to ensure that the correct accounts are mapped to programs, please contact your budget specialist. Be sure that the narrative reflects the account mapping of the program(s).

### **BUDGET SUBMISSION CHECKLIST**

Your budget submission should be submitted in the order displayed on **Form N: Budget Submission Checklist (See Appendix N)**. This checklist is to be filled out and submitted to DMBP as the **first** page of your budget submission. Your submission will not be considered on time until **all** parts of the submission are complete; including required backup justification and documentation.

### **AFTER THE BUDGET SUBMISSION**

After your FY 2011 budget is submitted, it will be reviewed by the Department of Management, Budget and Planning, the Chief Operating Officer and Deputy Superintendent of Schools (as well as union and MCCPTA representatives), and the superintendent. Proposed PEARS and same services budgets, including current budget amounts, will receive a great deal of scrutiny. Offices may be asked to provide additional analyses and materials. DMBP staff will inform you as decisions about your budget are made.