



2022-23
REBUDGET
INSTRUCTIONS

Bureau of Budget Administration
Governor's Budget Office
July, 2022

**2022-23 Rebudget Instructions
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2022-23 REBUDGET INSTRUCTIONS

“Rebudget” is the process of distributing the funds appropriated to each agency as well as estimated augmentations and other available non-appropriated funds to reflect both the program decisions and resource allocations necessary to deliver programs and services within the funds available.

In its rebudget, each agency’s authorized resources are allocated in three ways: among commitment items (detailed categories of expenditure), among funds centers (the organizational units within each agency) and among agency programs (represented generally by budget line items). The rebudget should represent the resource allocation best suited to deliver agency programs and services within the funds available with the maximum level of efficiency and the most effective programmatic outcomes.

In preparing its rebudget submission, each agency must make adequate provision for the funding of planned complement levels and planned operating expenses. Expenditures will be monitored periodically throughout the year; budgetary reserves and complement control procedures may be continued or instituted, where necessary, to avoid any potential deficiencies.

Rebudgets for 2022-23 will be prepared using the BudgetPrep input forms and Analysis for Office (AO) reports. Data for each agency’s rebudget must be entered in the BudgetPrep input forms within AO at funds center level 3 (bureau-level) and commitment item level 3. Rebudgets will be reviewed at this detail level; however, expenditure availability controls will continue to operate at funds center level 1 and commitment item level 1 once rebudget allocations are approved by the Governor’s Budget Office (GBO). SAP fund totals at commitment item level 1 must be rounded to the nearest thousand and total to the appropriated, executively authorized and augmentation amounts.

Agency working versions of the rebudget in BudgetPrep will be numbered from 205 to 299; the official submission to GBO will be version number 300.

Guidelines

The following significant guidelines should be kept in mind in preparing the agency’s 2022-23 rebudget:

- The rebudget will serve as the basis for managing and monitoring expenditures and program delivery throughout the fiscal year. It should also lay the foundation for the realization of long-term operational efficiencies. All agencies should continue to identify efficiencies and strategies that will result in reducing complement and administrative costs.
- The agency’s assigned GBO analyst must be advised if any component of the rebudget is being prepared at a level lower than funds center level 3, commitment item level 3 and appropriation (e.g. an SAP lower level fund). All reports should be rolled to the level required by these instructions.
- In approving the rebudget, GBO will establish an authorized complement that is consistent with appropriated amounts. **Agencies should include complement necessary to fulfill their missions for the entire 2022-23 fiscal year.** If an agency is aware of a new funding source or of a substantive increase to a current funding source and know complement will need to be increased, please submit the complement increase in your rebudget:
 - a. Agencies should assume any complement reductions already presented in the 2022-23 Governor’s Executive Budget and should rebudget up to the current complement control number. Personnel funding cannot exceed the current established complement control. Any excess personnel funding should be placed in budgetary reserve. If any revisions are proposed, they must be supported with full justification, including an analysis of long-term cost implications.
 - b. All General Fund state appropriation vacant positions will be loaded at 13 pay periods. If any vacant positions up to the complement control number cannot be funded for 13 pay periods and cannot be sustained in the future, they should be eliminated from the authorized complement. Any vacant positions over the established complement control number cannot be funded. If there is a need to retain any of these positions for recruitment, agencies may transfer positions to recruitment status.

- c. An appropriation may remain under partial complement control at least until it achieves its established complement control.
- d. **New Positions/Transfer of FTE** – If you are adding any new positions or are transferring FTEs or programs with FTEs from one fund to another, whether within the same or across agencies, a New Positions report will need to be submitted. See the BudgetPrep users guide for more guidance.
- e. Salary adjustment factor:
 1. Longevity and/or increment factors are included where bargaining unit agreements have been finalized. Where bargaining unit negotiations are ongoing for expired labor agreements, factors have not been determined and are not included in these instructions.
 2. Individual percentage factors for the cost or savings from turnover are developed for each bargaining unit group, typically using a ten-year average of turnover experience.

Rebudget Workbooks and Forms

Agencies must use the worksheets built into the BudgetPrep input forms for complement planning and the BudgetPrep distribution input forms for commitment item planning to complete the rebudget submission.

Detailed instructions for the BudgetPrep input forms and reports are available at the following site:

GBO intranet website: [Budget and Rebudget Submission Information](#)

Financial Statements

A *Statement of Cash Flow* must be submitted for each appendix special fund presented in Section H of the 2022-23 Governor's Executive Budget **only if there is a substantial change from the budget or when the fund presents an issue for rebudget review**. Edit the column headings and update the data in accordance with the detailed instructions that appear with the sample form.

Preparation of budget by Fund Center and Commitment Item

The BudgetPrep CI Planning Input forms are prepared to show a department's budget broken down by organizational unit at a level roughly equivalent to bureaus (fund center level 3) and by commitment item level 3 within each SAP fund (appropriation). This is the level of detail that must be submitted to GBO for review and approval. The schedule should include all appropriated state funds, all non-federal augmentations and those federal funds that supplement state appropriations. Separate schedules should also be prepared for each appropriation or executive authorization of federal funds. Federal fund transfers (budget type 3000) are to be included in the schedules in accordance with Management Directive 110.3 for costs not identifiable to a single federal source of funds prior to posting. Once the rebudget is approved, expenditure controls will be established in the SAP Funds Management module.

Use the BudgetPrep reports within AO to review the information at the fund center and commitment item level. GBO will verify that total proposed allocations agree with approved appropriations and executive authorizations.

Performance Measure Reporting Updates

Agencies should continue to follow instructions from the Office of Performance Through Excellence to provide updated performance measure projections.

Submission of the Rebudget

After the various BudgetPrep forms and supporting information have been prepared, an agency rebudget is ready for submission to GBO. See the BudgetPrep users guide for any additional information.

- The complement and commitment item data in BudgetPrep needs to be transferred to GBO using the Version Copy input form located in BudgetPrep. **When the agency's final version is ready for transfer, the agency should copy version 205 to 300 and notify their GBO analysts that the submission is ready in BudgetPrep. Instructions to copy versions can be found in the BudgetPrep Users Guide beginning on page 67.**
- **Please provide the Verification Report and New Position Report (if applicable) along with an email to the resource account when the data is copied. Please make sure you CC: your GBO Budget Analyst.**
- Budgeted fund financial (Motor Fund and Lottery Fund) and cash flow statements for each of the agency's special funds presented in Appendix H of the 2022-23 Governor's Executive Budget. **Cash flow statements are only needed if there is a substantial change from the Governor's Budget or when the fund presents an issue for rebudget review.**

Approval of Rebudget

An agency's rebudget approval is contingent upon the correct submission of requested data. **An agency's rebudget request will not be considered complete until the BudgetPrep submission and supporting documentation have been received in the resource account ra-obagencysubmission@pa.gov.**

Notification of approval will be communicated to the agency head. Approved rebudgets will be based on approved commitment item planning schedules in BudgetPrep.

Periodic Budget Monitoring During the Fiscal Year

Once the rebudget has been approved, GBO will periodically monitor budget compliance during the fiscal year. The agency and GBO will review actual expenditure activity against the budget plan and discuss as necessary.

REBUDGET SUBMISSION CALENDAR

Agency rebudget submissions are due Friday, July 22, 2022

**REBUDGET FORMS
TABLE A**

The rebudget will be prepared using 2022-23 BudgetPrep input forms and AO reports. The table below lists each form required for the rebudget, identifies the location of the form, indicates whether or not an electronic PDF copy of the form is included in the electronic copy of the rebudget submission and indicates how the form is prepared. Use only the forms specified below to prepare the rebudget.

FORM	BudgetPrep/ EXCEL (WB)	TAB NAME	PDF (Y/N)	PREPARATION
BudgetPrep Input Forms and Business Warehouse Reports				
Commitment Item Summary	AO	AO report	N	Agency verifies; BudgetPrep report
Complement planning summary	AO	AO report	N	Agency verifies. This report provides both summary and detail views of the data recorded in BudgetPrep in the complement planning input form.
Vacant/LWOP planning	BudgetPrep – complement planning	Vacant/LWOP position planning	N	Position data entered from human resources. Agency edits to reflect any adjustments to vacant positions.
New position planning	BudgetPrep – complement planning	New position planning	N	Agency prepares
Complement adjustment	BudgetPrep – complement planning	Complement adjustment	N	Agency enters adjustments for filled, vacant, new position or other personnel costs. AGENCY DOCUMENTS ALL ADJUSTMENTS IN SEPARATE DOCUMENTATION.
Other personnel costs	BudgetPrep – complement planning	Other personnel	N	Agency enters
Distribution of costs	BudgetPrep - Distributions		N	Agency enters

**SECTION I
COMPLEMENT PLANNING**

COMPLEMENT INSTRUCTIONS

Personnel costs (commitment item 61xxxxx) are to be prepared on the complement planning input forms in the BudgetPrep system using the factors and directions provided in these instructions. Totals shown for 2022-23 state, augmenting and other funds must agree with the 2022-23 personnel totals on the *Commitment Item Summary*.

Existing filled and vacant position data as of **Monday, July 4, 2022** is loaded to BudgetPrep from human resources information at the budget posting level for each agency (funds center level 3 or 4). BudgetPrep benefit calculations occur at the same level. **All adjustments to complement planning data must be clearly identified and explained in separate documentation for each appropriation.**

Filled Positions – data will be loaded into the BudgetPrep system. Biweekly salaries are multiplied by **26.1** pay periods.

Filled Position Savings from Complement Reductions – If reductions to filled complement are anticipated during 2022-23, go to the complement adjustment input form. Enter the number of positions to be eliminated, the number of pay periods and the total dollar value of the change (without benefits). The biweekly salary for each position is multiplied by the number of pay periods and the total for all positions is calculated. Since the pay periods and biweekly salary have been entered, the employee benefit salary/complement input form will calculate the employee benefits for these positions.

Savings from Employee Layoffs or Furloughs – While agencies should not use layoffs or furloughs solely as a way to balance their 2022-23 budgets, it is appropriate to eliminate positions that cannot be supported in the enacted budget or that would no longer be necessary after a reorganization. In the complement adjustment input form, enter the total number of positions being laid off, the total pay periods (number of positions times the number of pay periods) for which salary costs are not funded for each position and the total dollar value (without benefits). The biweekly salary for each position is multiplied by the number of pay periods of the layoff and the total for all positions is calculated. Since the pay periods and biweekly salary have been entered, the employee benefit salary/complement input form will calculate the employee benefits for these positions. If layoffs are anticipated, unemployment compensation must be budgeted in the other personnel costs input form.

Unemployment Costs for Employee Layoffs -- Determine the annual salary of the position(s).

Calculate the highest quarter by dividing by 26 pay periods and multiplying by 7.

Look up the weekly unemployment compensation benefit using the link below.

Multiply the weekly unemployment compensation benefit by the number of weeks eligible for state paid unemployment compensation benefits in 2022-23 (26 weeks for new layoffs, number of weeks remaining in 2022-23 from the state paid 26 week maximum for layoffs occurring in 2022-23).

Enter the resulting amount in the other personnel costs input form, commitment item 6149000.

Link to Labor and Industry unemployment compensation tables: <http://www.uc.pa.gov/unemployment-benefits/Am-I-Eligible/financial-charts/Pages/default.aspx>

Filled Changes from Other Adjustments – If any other adjustments to filled complement are to be made such as those necessary from reorganizations that result in transfers from one appropriation to another, enter an adjustment type, the number of positions to be added or deleted, the number of pay periods and the total dollar value of the change (without benefits) increase or decrease on the comp adjustment input form.

Adjustments – Enter the information necessary to calculate the dollar amount of any of these filled adjustments in separate documentation to your GBO analyst. **All adjustments to complement planning data must be clearly identified and explained in separate documentation for each appropriation, provided to your GBO analyst.**

Salary Adjustment Factor – The salary adjustment factor is the sum of the longevity increment and the turnover factor.

Longevity Increment – Bargaining unit negotiations may be ongoing for any expired labor agreements. Longevity increments for these bargaining units may not been determined and may not be included in these instructions. Increments for negotiated bargaining unit agreements are included where applicable.

Turnover – The turnover factors have been estimated using a ten-year average of turnover experience by bargaining unit group. The turnover factor includes an assumption that a lower paid employee will be hired into a position that has been vacated by a higher paid employee, and the average position is vacant for a net of one month before it is filled again. Agencies must review the factors carefully. If an agency feels its pattern will result in a different factor, an alternative factor may be used. If an agency uses another factor, the agency must provide a separate page with an explanation and justification for the change along with a description of the computation prior to rebudget submission. GBO will change the factor in BudgetPrep if applicable.

Vacant/LWOP Positions –

The Vacant/Leave Without Pay (LWOP) input form lists all vacant positions within funds centers by position number and job title as of the complement data loaded into BudgetPrep. **The agency should budget for vacancies at thirteen (13) pay periods for only those vacant positions that funding is available.** Where there is not enough funding to fill and maintain a position, a negative filled or vacant complement adjustment should be entered into BudgetPrep and the agency should plan to use attrition to maintain budget. Planned furloughs should be discussed with GBO immediately. Pay periods and biweekly hours may be adjusted on the line in the vacant position input form where the default data appears. Any other adjustments are made in the Complement Adjustments input form.

Generally, LWOP positions are budgeted at 26.1 (or 26.2) pay periods (only health and life insurance benefits; not salary) and vacant positions are budgeted at 13 pay periods. Typically, an agency has several people on LWOP every year. If the amount of LWOPs is higher than the average of the previous years, you may fund the LWOPs with salary and benefits. If the number of LWOPs are lower than your average, then fund for benefits only.

When BudgetPrep is loaded with the updated personnel data for each cycle, any LWOPs are loaded with health and life insurance benefits only for 26.1 pay periods. If salary amounts should be funded, then the hours column will need to be updated from 0 hours to 75/80 (depending on the position) in the input form within BudgetPrep.

Funding for any vacancies that were eliminated during the budget process must be removed from the vacant position projections by setting the pay periods to zero if the pay periods are not already zero.

Provide a separate explanation for any adjustments in the BudgetPrep Complement Summary – Adjustments and Explanations template.

Vacancy Changes from Other Adjustments – If any other adjustments to vacancies are to be made, such as those necessary from reorganizations that result in transfers from one appropriation to another, follow the same process as outlined above for adjustments to filled positions.

New Positions – Do not include positions that are already part of the authorized complement but have not yet been created in the human resources system. Include these positions as a vacant position adjustment in the complement adjustment input form. Enter only new positions the agency is requesting that have not been reviewed by GBO.

Complement Adjustment Input form – If adjustments are entered in the complement adjustment input form, the related employee benefit adjustments will be calculated in employee benefits salaries/complement input form. If adjustments are entered in the other adjustment input form, no employee benefit adjustments will be calculated.

Other Personnel Costs – List each other personnel cost separately in the other personnel costs input form by commitment item.

Other Personnel Costs Savings – Identify and subtract the amount of savings in any other personnel costs such as shift differential, overtime, etc. as a result of complement reductions. Enter the adjustment in the other personnel costs input form and explain briefly in separate documentation.

Other Personnel Costs – Other Adjustments – If any other adjustments to other personnel costs are to be made such as those necessary from reorganizations that result in transfers from one appropriation to another, identify the item (*i.e.* shift differential, overtime, etc.) and enter the dollar amount of increase or decrease. Explain in separate documentation.

General Salary Increase (GSI) – Salary increases for negotiated bargaining unit agreements are included where applicable. Bargaining unit negotiations may be ongoing for expired labor agreements. Any general salary increases for these bargaining units may not have been determined and may not be included in these instructions.

Employee Benefits – Salary Related Benefits – The employee benefit salary/complement input form computes employee benefits. The factors used in BudgetPrep are displayed on the Factors by Version AO report. All adjustments proposed by the agency must be provided to GBO and approved prior to rebudget submission. GBO will update the BudgetPrep factors if necessary. Justification for BudgetPrep factor updates must include: The nature of the adjustment, the calculations supporting the adjustment and a brief explanation of why the adjustment is needed must be provided in separate documentation.

The employee benefits other personnel input form is used to calculate the employee benefits for other personnel costs. The employee benefits for other personnel costs vary by commitment item (minor object). The amount budgeted by commitment item for each applicable cost is shown in the chart in Table E.

BudgetPrep includes unemployment compensation in the other personnel costs input form. Unemployment compensation is to be budgeted only when the agency plans layoffs in an appropriation or has a documentable history of ongoing costs for this benefit. Enter the dollar amount to be budgeted in the input form and explain the basis for these estimates in separate documentation. For additional information, see the *Savings from Employee Layoffs or Furloughs* section above.

Complement Funding by Type – All complement costs are projected in total dollars in BudgetPrep.

After the total costs are entered in budget type 9999, source of fund breakdowns for complement costs are entered in the distribution input form. In this input form, agencies must indicate and deduct any augmentations and federal funds used to support the complement by entering information in the appropriate budget type.

The total personnel costs projected in the default 9999 column should agree with the total of the commitment item 61 state funds, augmentations and federal complement costs on commitment item summary report and should be rounded in thousands.

Complement Funding – Cross Charges – The HR/payroll system provides for the use of Cross Application Time Sheets (CATS) and other direct charge methods to immediately split the costs of payroll among various sources of funds. In most cases funds previously budgeted in type 3000 will now become part of the total in budget type 1000. **These cross charges are to be reflected in the BudgetPrep distributions input form or the complement/other adjustments input form.**

Complement Planning Summary Report – The complement planning summary is generated from the BudgetPrep complement planning input forms. The report is to be verified for each appropriation (SAP fund).

**TABLE B
SALARY ADJUSTMENT FACTORS**

Bargaining Unit Group	Bargaining Unit	Average Turnover	Longevity/ Increment	Salary	
				Adjustment Factor	GSI
11	GENERAL NONSUPERVISORY - MASTER AGREEMENT	-0.01592	0.01125	-0.00467	0.01875
12	GENERAL SUPERVISORY - MASTER MEMORANDUM	-0.01617	0.01125	-0.00492	0.01875
13	CORRECTIONS OFFICERS/PSYCHIATRIC SECURITY AIDES RANK & FILE	-0.02672	0.01480	-0.01192	0.01500
15	LIQUOR STORE CLERKS RANK AND FILE	-0.02186	0.01535	-0.00651	0.01875
17	STATE POLICE RANK AND FILE	-0.02811	0.01015	-0.01796	0.01750
18	LIQUOR STORE CLERKS SUPERVISORY	-0.03135	0.01145	-0.01990	0.01875
19	MEDICAL AND SUPPORTIVE SERVICES, NONSUPERVISORY	-0.01486	0.01125	-0.00361	0.01875
20	MEDICAL AND SUPPORTIVE SERVICES, SUPERVISORY	-0.02026	0.01125	-0.00901	0.01875
21	SOCIAL AND REHABILITATIVE SERVICES, NONSUPERVISORY	-0.01888	0.01125	-0.00763	0.01875
22	SOCIAL AND REHABILITATIVE SERVICES, SUPERVISORY	-0.02072	0.01125	-0.00947	0.01875
23	COMPENSATION REFEREES UNIT	-0.01699	0.01125	-0.00574	0.01875
24	ADULT CORRECTION EDUCATION, NONSUPERVISORY	-0.02049	0.01110	-0.00939	0.00895
26	PHYSICIANS AND RELATED OCCUPATIONS, NONSUPERVISORY	-0.00637	0.01125	0.00488	0.01875
27	PHYSICIANS AND RELATED OCCUPATIONS, SUPERVISORY	-0.00227	0.01125	0.00898	0.01875
29	SECURITY RANK AND FILE	-0.01937	0.01125	-0.00812	0.01875
30	SECURITY SUPERVISORY	-0.01818	0.01125	-0.00693	0.01875
31	EDUCATIONAL AND CULTURAL NONSUPERVISORY	-0.01900	0.01125	-0.00775	0.01875
32	EDUCATIONAL AND CULTURAL SUPERVISORY	-0.02321	0.01125	-0.01196	0.01875
33	INSTRUCTIONAL NONTENURED, NONSUPERVISORY	-0.02175	0.00000	-0.02175	0.02000
34	PUC ASSISTANT COUNSEL, NONSUPERVISORY	-0.02034	0.01125	-0.00909	0.01875
35	CAPITOL POLICE	-0.02924	0.01070	-0.01854	0.01875
36	LIQUOR LAW ENFORCEMENT, NONSUPERVISORY	-0.02034	0.01125	-0.00909	0.01875
37	LIQUOR LAW ENFORCEMENT, SUPERVISORY	-0.02341	0.01125	-0.01216	0.01875
38	STATE PARK RANGERS	-0.03379	0.01495	-0.01884	0.01000
40	GAME LAW ENFORCEMENT OFFICERS	-0.02753	0.01125	-0.01628	0.01500
41	ATTORNEY GENERAL INVESTIGATORS ASSOC	-0.02286	0.01125	-0.01161	0.02500
43	FISH FOP R/F	-0.01633	0.01125	-0.00508	0.01500
86	PHILADELPHIA REGIONAL PORT AUTHORITY - RANK AND FILE	-0.00432	0.02000	0.01568	0.00000
87	INDEPENDENT AGENCY - MANAGEMENT	-0.00357	0.01125	0.00768	0.01875
89	PENNSYLVANIA PUBLIC UTILITY COMMISSION - MANAGEMENT	-0.01766	0.01125	-0.00641	0.01875
93	AUDITOR GENERAL - MANAGEMENT	-0.00753	0.01125	0.00372	0.01875
94	NO ELECTED REPRESENTATION	-0.01749	0.01125	-0.00624	0.01875
97	MANAGEMENT AND TRAINEES	-0.01491	0.01125	-0.00366	0.01875
98	UNCLASSIFIED	-0.01491	0.01125	-0.00366	0.01875

**TABLE C
EMPLOYEE BENEFIT FACTORS, SALARIED COMPLEMENT AND OTHER PERSONNEL COSTS**

	<u>Dollars Per Funded Pay Period</u>	<u>Percentage</u>	<u>Rate</u>										
Health Benefits													
Active employees	\$536		The health rates are applied per active employee										
Annuitant	\$120												
State Police enlisted	\$650												
State Police annuitant	\$1,500												
Social Security		7.65%	For 2022, 6.20% up to about \$147,000 for survivors and old age retirement and 1.45% for Medicare.										
Life Insurance	\$4.17		Billed at \$0.226 per \$1,000 of payroll per month up to the \$40,000 salary limit.										
Workers' Compensation			Rate ranges based on agency experience as per Table F.										
Unemployment Compensation		To be calculated	Agencies are billed for actual claims. See instructions for information on calculating unemployment compensation costs.										
Leave Payouts			<table border="0"> <tr> <td> Corrections</td> <td style="text-align: right;">1.39%</td> </tr> <tr> <td> Human Services</td> <td style="text-align: right;">0.93%</td> </tr> <tr> <td> Transportation</td> <td style="text-align: right;">2.59%</td> </tr> <tr> <td> State Police</td> <td style="text-align: right;">3.26%</td> </tr> <tr> <td> All other agencies</td> <td style="text-align: right;">2.22%</td> </tr> </table>	Corrections	1.39%	Human Services	0.93%	Transportation	2.59%	State Police	3.26%	All other agencies	2.22%
Corrections	1.39%												
Human Services	0.93%												
Transportation	2.59%												
State Police	3.26%												
All other agencies	2.22%												

**TABLE D
EMPLOYEE BENEFITS – RETIREMENT**

Class Category		Category Description	Rate
A	0	All Others – Age 60 Retirement	30.44%
A	1	Age 50 Retirement	34.34%
A	2	Legislators	34.34%
A	3	Judges	30.44%
A	4	Magisterial District Judges	30.44%
A	5	State Police Officers	56.59%
A	6	Liquor Control Enforcement Officers	34.34%
A	7	Capitol Police/Park Rangers	32.76%
A	8	Enforcement Officers (Attorney General/Probation & Parole/Fish & Boat)	34.34%
AA	0	All Others – Age 60 Retirement	38.82%
AA	1	Age 50 Retirement	43.47%
AA	2	Legislators	43.47%
AA	6	Liquor Control Enforcement Officers	43.47%
AA	7	Capitol Police/Park Rangers	39.73%
AA	8	Enforcement Officers (Attorney General/Probation & Parole/Fish & Boat)	43.47%
A3	0	All Others – Age 65 Retirement	26.05%
A3	1	Age 55 Retirement	29.31%
A3	2	Legislators	29.31%
A3	5	State Police Officers	50.20%
A3	6	Liquor Control Enforcement Officers	29.31%
A3	7	Capitol Police/Park Rangers	27.05%
A3	8	Enforcement Officers (Attorney General/Probation & Parole/Fish & Boat)	29.31%
A4	0	All Others – Age 65 Retirement	26.05%
A4	1	Age 55 Retirement	29.31%
A4	2	Legislators	29.31%
A4	5	State Police Officers	50.20%
A4	6	Liquor Control Enforcement Officers	29.31%
A4	7	Capitol Police/Park Rangers	27.05%
A4	8	Enforcement Officers (Attorney General/Probation & Parole/Fish & Boat)	29.31%
A5	0,3,4	Class A-5 Hybrid	18.43%
A6	0,3,4	Class A-6 Hybrid	18.43%
DC	0,3,4	Defined Contribution Plan Only	18.37%
D4	2	Legislators	47.56%
E1	3	Judges	50.75%
E2	4	Magisterial District Judges	50.75%

**TABLE E
WAGE BENEFITS BY COMMITMENT ITEM**

For other than general classes, make adjustments consistent with rates shown on list of employee benefits. Some commitment items may receive different employee benefits than shown below (for example, wage employees may be eligible for all benefits if considered full time). Adjust projections as necessary.

Commitment Item	Title	Benefits Applied
6112000	Salaries shift differential	Social Security, Medicare, retirement, workers' compensation
6113000	Salaries higher class pay	Social Security, Medicare, retirement, workers' compensation
6121000	Wages-regular hours (varies by employee)	Social Security, Medicare, workers' compensation (may be eligible for all benefits if permanent and, in some cases, retirement).
6122000	Wages-shift differential	Social Security, Medicare, workers' compensation (in some cases, retirement may apply.)
6123000	Wages-higher class pay	Social Security, Medicare, workers' compensation (in some cases, retirement may apply.)
6131000	Overtime hours straight	Social Security, Medicare, retirement, workers' compensation
6161000	Litigation arbitration payouts (varies)	Depending on the payouts, benefits may not apply
6163000	Rewards and bonuses (varies)	Social Security, Medicare, workers' compensation (in some cases, retirement may apply)
6164000	Allowances	Social Security, Medicare, workers' compensation

**TABLE F
WORKERS' COMPENSATION RATES**

Individual agency rates are calculated by modifying the composite rate of 2.18% for the commonwealth by several factors. One factor provides a basic underwriting charge for each agency based on payroll; another is a loss factor based on each agency's share of losses; and a third factor is a charge which is dependent on the increase or decrease in an agency's losses over time.

Positive loss prevention and control measures by each agency will contribute toward holding the line in the future on both commonwealth total losses and individual agency experience.

These rates will be applied to both state and federal programs for the entire fiscal year.

Unless otherwise noted below, the minimum rate for agencies is 0.75%.

Business Area		2022-23 Rate
11	Corrections	2.5436%
13	Military and Veterans Affairs	2.7856%
14	Attorney General	0.8377%
15	General Services	1.7391%
20	State Police	1.2303%
21	Human Services	3.8842%
22	Fish and Boat Commission	1.5315%
23	Game Commission	2.0178%
26	Liquor Control Board	2.5985%
30	Historical and Museum Commission	1.8060%
31	Emergency Management Agency	0.9599%
38	Conservation and Natural Resources	2.4755%
68	Agriculture	1.4279%
78	Transportation	2.2831%
88	Port Authority	1.4443%
92	Auditor General	1.4184%

**SECTION II
COMMITMENT ITEM PLANNING
(CI Planning)**

COMMITMENT ITEM INPUT FORMS AND REPORTS

For rebudget, commitment item level 3 information is entered in BudgetPrep through two commitment item planning input forms, the commitment item input form and the augmentations input form. A separate set of commitment item planning input forms is required for each fund center level 3 (roughly equivalent to a bureau) within an SAP fund (appropriation). When the input forms are made available to the agency, they will include information from the governor's budget as the starting point for agency rebudget requests. Some of this information may be aggregated at higher levels and will need to be distributed to the required fund center level 3 and commitment item level 3.

When preparing rebudget requests, agencies are required to enter information at commitment item level 3 within funds center level 3. This generates detailed information for review and allotments. Explanations and justifications for the rebudget request amounts must be included in the agency narrative.

Availability Control

Detail at the funds center level 3 and commitment item level 3 will be rolled up in reports to the availability control level. This level must be rounded in thousands. The availability controls will be set at this level. After rebudget review and approval, budget by fund center level 3 and commitment item level 3 will be posted to the SAP Funds Management module for budget execution. Agencies will be able to make changes among commitment items and funds centers as long as the new distributions do not exceed the commitment item level 1 allocations within an appropriation (SAP fund).

Commitment Item Planning – Budget Types

Information available for BudgetPrep rebudget reporting will include 2020-21 actual, 2021-22 available, and 2022-23 enacted amounts. (See Budget Instructions Manual 110.1 for definitions of actual year and available year.)

Distributions Input Form

This input form is used to distribute commitment item amounts across budget types. Reports must be used to show the totals of personnel and non-personnel commitment items and to view the effects of certain source of funds distributions among subtypes.

Budget types are used to enter and distribute the rebudget commitment item amounts. Within each fund center, agencies distribute each commitment item by appropriation, augmentations, federal transfers and non-federal transfers. When all the funds centers within an appropriation are added together:

- The total of the commitment item and complement planning amounts in budget type 1000 must agree exactly with the estimated enacted appropriation or approved executive authorization amount. (Each fund should be rounded to thousands so that the last three digits are zero.)
- The total commitment item and complement planning augmentations in budget type 2000 shown in the 6xxxxxx series commitment items (and offset in the revenue commitment item 4xxxxxx series in the estimated augmentations input form) must agree with the total augmentations shown on the summary by fund and appropriation.
- The distribution to 92xxxxx series commitment items in budget type 3000 must also be compared to the Commitment Item Summary to assure all amounts for federal transfers agree with the amounts shown as 92xxxxx transfers.
- Non-federal transfers in budget type 4000 are to be treated the same as federal transfers. These are created to show the amounts that are charged to the appropriation or executive authorization in the first instance and transferred out to other appropriations, other special funds or any other non-federal funding source.
- CATS and other direct charges will be adjustments made in the distribution input form.

Budget types include:

1. Budget Type 1000 – Appropriation or executive authorization amount.
2. Budget Type 2000 – Estimated augmentations – The estimated augmentations are identified as a positive amount in the commitment item (in the expenditures and transfers input form) where the proposed expenditures will occur. They are offset with positive entries in the estimated revenues input form. The sum of the estimated augmentations in the expenditures and transfers input form must equal the sum of the revenue commitment items in the rebudget estimated augmentations input form.
3. Budget Type 3000 – Federal transfer – The federal transfer is shown as a positive amount in the commitment item where the proposed expenditures will occur. It is offset with a negative entry in 92xxxx series commitment items detailed for each funds center for state appropriations. This column must net to zero.
4. Budget Type 4000 – Non-federal transfer – The non-federal transfer is shown as a positive amount in the commitment item where the proposed expenditures will occur. It is offset with a negative entry in 92xxxx series commitment items detailed for each funds center. This column must net to zero.
5. Budget Type 5000 – Pending lapse – Segregates funds that may potentially lapse. **Not used in rebudget.**
6. Budget Type 6000 – Lapse – Funds from an appropriation or executive authorization for which a lapse has been processed and approved. **Not used in rebudget.**
7. Budget Type 7000 – Waivers – May be used to segregate funds that have an approved Act 146 waiver. **This budget type is not used at this time.**
8. Budget Type 8000 – Agency reserve – May be used by an agency to reserve funds and retain account assignment by commitment item. Allocation amendments to transfer funds into and out of budget type 8000 do not require GBO approval as long as the changes do not affect the commitment item level 1 allocation within a SAP fund **Not used in rebudget.**
9. Budget Type 9000 – Budget carry forward – Prior year funds that have been carried forward to a new fiscal year. **Not used in rebudget.**

IMPORTANT NOTE related to budget types: Debit budgets in type 1000 posted in the 92xxxx commitment item series must be equally offset by credit budgets in type 3000 or type 4000 in the 92xxxx commitment item series at the business area level. This equal offset must be maintained throughout the fiscal year as budgets are adjusted through allocation amendments. There are very limited circumstances where the agency's overall 92xxxx commitment item series does not net to zero.

- Agencies should run the Distribution by Budget Type report in AO to confirm that the 92xxxx commitment item series nets to zero. Input parameters would be limited to the (a) request appropriation symbol year, (b) request fiscal year, (c) budget version, (d) business area and (e) 92* as the selection criteria for the commitment items field.
- If the 92xxxx commitment item series does not net to zero, the agency must prepare a schedule to identify and explain the difference.

Estimated Augmentations Input form

This input form is used to provide a detailed breakdown by source of the total estimated augmentations for each level 3 funds center within an appropriation (SAP fund). A revenue commitment item numbers have been created for existing augmentation sources.

Enter the revenue commitment item and the estimated dollar amount for the rebudget year. If the agency anticipates a new augmentation source, they must contact the comptroller's office to have a new revenue commitment item created. The total of the revenue commitment items entered in this input form for each fund center must agree with the total budget type 2000 estimated augmentations on the distributions input form.

Reports from Information Entered in BudgetPrep Input forms – Verification Checklist

In order to see the allotments and allocations that result from the data entered into the input forms in BudgetPrep, AO reports can be used to review entered data. For assistance in using the reports, refer to the Business Planning and Consolidations Users Guide.

In lieu of transmitting copies of reports, a verification report is provided in AO. This new report will provide a copy of the checklist on the first tab. Then there is a corresponding tab within the report for each step in the checklist. This report must be executed and returned to your GBO analyst when your rebudget is submitted.

The verification report checklist can also be found on GBOs internal website: [Budget and Rebudget Submission Information](#)

When running this report please use the variant “**rebudget 2022 – agency**” as it will fill in all items besides “Business Area” and “Calendar Day for Current Year” in the prompt box.

Please see the below dates that should be used throughout the Rebudget process while prompting data.

Calendar Day for Actual Year – June 28, 2021

Calendar Day for Current Year –The most recent Monday

Budget/Rebudget Business Warehouse Report Verification Checklist				
Contact Person:			Phone Number:	
Tab	Verification Check	Additional Notes	Results Verified (date)	Comment
1	Amounts allocated in type 1000 exactly equal the requested appropriation or Executive Authorization and are rounded to the nearest thousand.	Compare amounts to SFA for Budget Request and Approp Control vs Budget Control for Rebudget. In the case of an early Rebudget, compare to SFA.		
2a	Check commitment items 4xxxxx equal requested augmentations.	Check 4xxxxx CIs against the SFA at Budget Request. For Rebudget, if no SFA, review for historical accuracy.		
2b	Amounts distributed to type 2000, estimated augmentations, in commitment item 6xxxxx series are equally offset by revenues in commitment item 4xxxxx series and are rounded to the nearest thousand.	Look at the Result row(s) for each fund and ensure each fund in the 2000 column is zero.		
3	Amounts distributed to type 3000 Federal Transfers, or type 4000 Non-Federal Transfers in commitment item series 6xxxxx are equally offset in commitment item 92xxxx series and are rounded to the nearest thousand.	Look at the Result row(s) for each fund and check each fund in the 3000 and 4000 column is zero.		
4	Amounts distributed as credits in commitment item 92xxxx series (Budget Type 3000/4000) are equally offset by debits in commitment item 92xxxx series (Budget Type 1000).	Look at the related state total and confirm that the 92 Transfers column nets to zero. Provide an explanation for any that are not offset.		
5	All costs in type 9999 have been distributed to other types.	Look at the Result(s) row(s) within the Undistributed Amount column to ensure no balance exists. Indirect Costs would show a balance. If any balance exists, please provide an explanation.		
6	No negative commitment item balances will occur as a result of the proposed allocations.	Verify there are no negatives in any columns. CI 6111920 Salary Adjustment Factor can be shown as a negative if the Factor is negative.		
7	No dollar amounts remain in funds center xx00000000 or xx99999999 (xx = Business Area).	Verify there are no amounts using the upper level funds centers.		
8	BPC agency complement totals by appropriation match the Authorized and Filled Complement Summary.	Current Authorized - Request Total should be zero unless there are new positions or transfers of FTEs.		
9	Pay periods in BPC for complement cost do not exceed 26.0, 26.1, or 26.2 depending on the fiscal year.	Average Pays that exceed 26.1 or 26.2 (fiscal year depending) are highlighted in red. Please provide an explanation for these overages.		

**SECTION III
SPECIAL FUNDS APPENDIX**

Only prepare this statement for any appendix fund that has substantial changes from the Governor's Executive Budget or that presents an issue for rebudget review.

STATEMENT OF CASH FLOW

Industrial Sites Clean

Act 2 of 1995 created the Industrial Sites Clean-up Fund. The fund provides for the development agencies and others who own or operate property contaminated by industrial activity to provide performance-based loans, with a program to include remediation of non-Hazardous Sites Cleanup Fund, any funds appropriated by the General Assembly, interest earnings and loan repayments. Grants and loans are prioritized based on the benefit of the project to the public health and safety, the cost effectiveness of the project, the economic distress of the area and the potential of the project to result in economic development. Revenue to the fund is primarily derived through transfers from the Hazardous Sites Cleanup Fund. This revenue source ended with the full phase-out of the Capital Stock and Franchise Tax. A replacement revenue source must be identified.

The narrative for each appendix special fund is to include:

1. A description of the purpose for which the fund was established.
2. Identification of revenue sources and significant trends in revenues.
3. Identification of the purpose for which expenditures are made.
4. Key factors influencing expenditure levels, including formulas, mandates, caseload or other factors.

Statement of Cash Receipts and Disbursements

(Dollar amounts in Thousands)

	20XX-XX Actual	20XX-XX Available	20XX-XX Budget	20XX-XX Rebudget
Cash Balance, Beginning	\$ 18,201	\$ 19,915	\$ 11,590	\$ 11,590
Receipts:				
Loan Principal and Interest Repayments.....	894	900	900	900
Transfer from Hazardous Sites Cleanup Fund.....	2,000	2,000	2,000	2,000
Interest.....	490	554	350	350
Total Receipts	3,384	3,454	3,250	3,250
Total Funds Available	\$ 21,585	\$ 23,369	\$ 14,840	\$ 14,840
Disbursements:				
Community and Economic Development.....	\$ 1,670	\$ 11,779	\$ 5,614	\$ 6,000
Total Disbursements	(1,670)	(11,779)	(5,614)	(6,000)
Cash Balance, Ending	\$ 19,915	\$ 11,590	\$ 9,226	\$ 8,840

The format should be similar to the statement found in the current printed budget. For the rebudget, edit the column headings to match the headings shown on this sample.

When the rebudget is being prepared prior to the close of the fiscal year, agencies may choose to prepare the statement on a modified accrual rather than a cash basis. Agencies should use their best estimates of receipts and expenditures as of June 30 of the fiscal year.