



2023-24 REBUDGET INSTRUCTIONS

Bureau of Budget Administration
Governor's Budget Office
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SECTION I

INTRODUCTION

This section presents some terms, rules, basic submission instructions, and summaries of the BudgetPrep Input Forms and BudgetPrep Reports.

GLOSSARY OF TERMS

ANALYSIS FOR OFFICE (AO) – SAP software that the Commonwealth uses for Business Warehouse reporting.

APPROPRIATION – Represents an enacted, appropriated, or other source of funding required for budgeting and monitoring. Budget authority or monitoring occurs at the appropriation level. This is a five-digit number that is derived from the first five digits of a fund. Funds are assigned to a ledger based on the type of activity and/or funding source.

Types of Ledgers

- **Ledger 1** – State Funds Appropriated by Legislation
- **Ledger 2** – State Executive Authorizations
- **Ledger 3** – Continuing Appropriation
- **Ledger 4** – Restricted Receipt
- **Ledger 5** – Non-Budget Disbursement Symbol
- **Ledger 6** – Restricted Revenue
- **Ledger 7** – Federal Appropriation by PA Legislature
- **Ledger 8** – Federal Executive Authorization – Subgrants and Carry-Overs

BUDGET PREPARATION (BudgetPrep) – Budgeting and planning software that the Commonwealth uses for budget preparation and rebudget.

BUDGET TYPE – A term used to describe the components of various funding sources and status of the funding sources that determine the total funds available for each Commonwealth appropriation or executive authorization. Budget types include:

- **9999 – Default type** – Represents the amounts, prior to distribution, that are budgeted in the Complement and CI Planning Input Forms. Users must “distribute” amounts shown in the 9999 columns based on how the costs are funded/paid.
- **1000 – Appropriation or Executive Authorization** – The amount provided in an enacted appropriation bill or executively authorized and issued in an approved expenditure symbol notification (ESN).
- **2000 – Augmentations** – The amount made available in an approved allocation or allocation amendment to supplement an appropriation or executive authorization from non-federal sources. Examples include interagency billings or fees which are credited to a specific appropriation.
- **3000 – Federal Transfers** – The amount of expenditures anticipated to occur in the state appropriation or executive authorization in the first instance and then transferred to a related federal appropriation or executive authorization via a 92-commitment item.
- **4000 – Non-Federal Transfers** – The amount of expenditures anticipated to occur in the state appropriation or executive authorization in the first instance and then transferred to another state appropriation or executive authorization, or other non-federal funds source within the same or a different Commonwealth fund via a 92-commitment item.

BUDGET VERSION – Alternate drafts of the budget. Each budget version is a complete budget. For Rebudget Request, Agencies work in Budget Version 205 and copy to 300 once all updates have taken place and the Rebudget Request is ready for submittal. A budget version is a three-digit number.

BUDGET YEAR/FISCAL YEAR – Reflects the ensuing fiscal year of enactment. Agencies will only have access to the applicable year. The budget year/fiscal year is a four-digit number.

BUSINESS AREA – Commonwealth agency.

COMMITMENT ITEM – Used to classify the type of budgeted revenues and expenditure and to detail the balances for each fund in the FM module within the SAP software. Certain budget preparation information is provided based on commitment items. A commitment item hierarchy is used to roll expenditure details up to higher level categories.

Commitment Item Hierarchy – High Level Examples

- 4XXXXXX – Revenue
- 61XXXXX – Personnel
- 63XXXXX – Operational
- 64XXXXX – Fixed Assets
- 66XXXXX – Grants
- 69XXXXX – Non-Expense Items
- 92XXXXX – Admin Transfers

CURRENT COMMITMENT – Current level of services. When used in projecting costs, the future cost consequences of current program policy. The BudgetPrep system refers to this as “cost to carry.”

DECISION PACKAGE – A related set of proposed expenditures designed to fund current programs, projects, and activities or new or substantially changed programs, activities, and projects. A decision package can include entire SAP funds (appropriations) or a subset of an SAP fund. Current decision package types include cost to carry packages (CTC), program revision request packages (PRR), and initiative packages (INIT). Program revision request packages and initiative packages are assigned unique numbers.

The CTC decision package number is 0000000001 (that’s 9 zeroes followed by the number 1). It is comprised of complement data as of specific date determined by GBO along with commitment item data from a recent version.

FUNCTIONAL AREA – Commonwealth programs, program categories, and program subcategories.

FUND – Represents the lowest level source of funding required for budgeting and monitoring. It is generally equivalent to an appropriation when the last three digits of the ten-digit fund code are zeros. If the last three digits are other than all zeros, a lower level of detail is indicated. A fund is 10-digit number.

- **Sending Fund** – (only relevant in the Distributions forms) Represents the source fund for distributions. Receiving funds and sending funds must match for appropriated distributions, augmented revenues, federal distributions, and state distributions. The one exception is direct charges where you can use a different receiving fund with a budget type 1000. A sending fund is a 10-digit number.

FUNDS CENTERS – Represents the organizational areas of responsibility for budgetary monitoring and reporting. Funds Centers are in a standard hierarchy and roll up to a business area (BA). Most input forms require a unique funds center for entry. A funds center is a 10-digit number.

- **Sending Funds Center** – (only relevant in the Distributions forms) Represents the source funds center for distributions. A sending funds center is a 10-digit number.

FUND TYPE – An independent fiscal and accounting entity comprising a source of money set aside by law for the purpose of carrying out specific activities in accordance with special regulations, restrictions, or limitations. A fund is created by legislation. The General Fund is the fund from which most state programs are financed.

GOAL – A goal is a desired state of affairs based upon current knowledge and values. It is timeless in the sense that as achievement approaches, goals tend to be restated at a higher level of aspiration or new goals are projected. Goals reflect the basic values of our society and are, therefore, always culture bound and subjective.

PAY SCALE GROUP – Pay range.

PAY SCALE LEVEL – Pay step.

PAY SCALE TYPE – Pay schedule.

PROGRAM – A general term applied to any level of program aggregation defined in the APP. Included are the Commonwealth program, the program category, and the program subcategory.

PROGRAM CATEGORY – The first major subdivision of the Commonwealth program. The program category is defined in terms of desired substantive goals (e.g., clean air environment).

GENERAL RULES OF REBUDGET PREPARATION

“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. 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.

1. 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.

In its rebudget, each agency’s authorized resources are allocated to agency programs, via funds centers, at a commitment item level. 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.

2. Commonwealth funds to be included – All expenditure symbols, (appropriations, executive authorizations, augmentations, restricted receipts, restricted revenues, and non-budgeted ledger 5 accounts) are to be included in rebudget preparation. Only expenditures from the General (001), Lottery (002), and Motor License (010) funds shall be entered as state funds (source of funds S). Other special funds, restricted receipts and revenues that are not appropriated, and non-budgeted (ledgers 4, 5 and 6) shall be entered as other funds (source of funds O). Funds that augment state funds shall be entered as augmentations (source of funds A). All funds from federal sources, including subgrants from other agencies, are to be entered as federal funds (source of funds F). Appropriations and executive authorizations from restricted receipt and restricted revenues are shown as source of funds R (ledgers 16 and 26).

3. Rebudgets will be prepared using the BudgetPrep input forms and BudgetPrep reports. The specific BudgetPrep input form instructions are included in the BudgetPrep user’s guide found on the Office of the Budget intranet website [Budget and Rebudget Submissions](#) and on the OB website [Budget Instructions & Agency Templates \(pa.gov\)](#).

4. Data for each agency’s rebudget must be entered in the BudgetPrep input forms by commitment item within funds center level 3 (bureau-level). Rebudgets will be reviewed at this detail level; however, expenditure availability controls will continue to operate at the highest level funds center and commitment item once rebudget allocations are approved by the Governor’s Budget Office (GBO). 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 within an appropriation.

5. 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 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 most recent 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.

6. Thousands Only – In furnishing dollar amounts on all submissions, ensure that each CI Availability Control Level (e.g. 6300000) within each fund is rounded to the nearest thousand. If the automated rounding function is not available in the BudgetPrep system for personnel costs, a manual other adjustment will need to be entered at fund level to meet this requirement.

7. Financial Statements – A *Statement of Cash Flow* must be submitted for each appendix special fund presented in Section H of the most recent Governor’s Executive Budget **only if there is a substantial change from the budget or when the fund presents an issue for rebudget review**. In addition this also applies to any restricted accounts. Edit the column headings and update the data in accordance with the detailed instructions that appear with the sample form.

8. 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.

SUBMISSION OF THE REBUDGET

After the various BudgetPrep input forms and supporting information have been prepared, an agency rebudget is ready for submission to GBO. See the BudgetPrep user’s guide for any additional information. The specific BudgetPrep input form instructions are included in the BudgetPrep user’s guide found on the Office of the Budget intranet website [Budget and Rebudget Submissions](#) and on the OB website [Budget Instructions & Agency Templates \(pa.gov\)](#).

- 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.**

- **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.**

- Please provide a cash flow statement for each of the agency’s special funds presented in Appendix H of the most recent 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. These statements can be submitted directly to the GBO analyst.**

APPROVAL OF THE 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-obagencysubmisson@pa.gov.**

Notification of approval will be communicated to the agency head. For Rebudgets submitted prior to an official enactment, approval will be based on guidance provided by GBO. For Rebudgets submitted after enactment, approval will be based on the verification report and its accuracy based on enactment and other startup ESNs.

REBUDGET SUBMISSION CALENDAR

Agency rebudget submissions are due Monday, August 14, 2023

TABLE A REBUDGET FORMS

The rebudget will be prepared using BudgetPrep input forms and reports. Also, additional required Excel documents are found on the Office of the Budget intranet website [Budget and Rebudget Submissions](#) and on the OB website [Budget Instructions & Agency Templates](#). The table below lists each form/report required for the rebudget, indicates whether or not an electronic copy of the form/report should be included in the rebudget submission, and how the form/report should be prepared/utilized. Use only the forms/reports specified below to prepare the rebudget.

Input Forms	BudgetPrep/ Excel (WB)	TAB Name	Electronic Submission (Y/N)	Preparation
BudgetPrep Input Forms - CI Planning Input Form				
Commitment Item Planning	BudgetPrep - CI Planning	Commitment Item Planning	N	Agency prepares. Used to display, in detail, all non-personnel items included in the request year distribution input form.
Augmentations	BudgetPrep - CI Planning	Augmentations	N	Agency prepares. Used to display in detail the revenue commitment items included in the estimated augmentations in the request year distribution input form.
BudgetPrep Input Forms - Complement Input Form				
Vacant/LWOP Positions	BudgetPrep - Complement Input	Vacant/LWOP Positions Input Form	N	Position data extracted from HR. Agency edits to reflect any adjustments to vacant positions for budget request. 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.
New Positions	BudgetPrep - Complement Input	New Positions Input Form	N	Agency prepares only if they are planning on adding new OB Authorized positions.
Complement Adjustments	BudgetPrep - Complement Input	Complement Adjustment Input Form	N	Agency enters adjustments against filled, vacant, or LWOPs at the FTE, Pay period and/or Salary/Wage amount, and benefits are calculated off of the adjustments entered. Agency needs to document all adjustments in the BudgetPrep Complement Adjustments workbook.
Other Personnel Costs	BudgetPrep - Complement Input	Other Personnel Costs Input Form	N	Agency prepares.
Other Adjustments	BudgetPrep - Complement Input	Other Adjustments Input Form	N	Agency prepares for commitment item level changes; no benefits will be calculated when using this section. Agency needs to document all adjustments in the BudgetPrep Complement Adjustments workbook.
Rounding	BudgetPrep - Complement Input	Rounding	N	If the automated rounding function isn't available in the BudgetPrep system for personnel costs, a manual "other adjustment" will need to be entered at fund level to meet this goal.
BudgetPrep Input Forms - Distributions Input Form				
Distributions	BudgetPrep - Distributions	Distributions	N	Agency prepares. Commitment items appear as budget type 9999. Agency distributes by budget type.

TABLE B
REBUDGET REPORTS REQUIRED FOR SUBMISSION

Submittal Reports	BudgetPrep/ Excel (WB)	TAB Name	Electronic Submission (Y/N)	Preparation
Complement Reports				
New Positions	BudgetPrep - AO	BudgetPrep - Reports	Y	Agency prepares. If requesting new positions or accounting for transfers of FTE's between appropriations, this report needs to be submitted.
Complement Adjustment Worksheet	Intranet and OB Website – Complement Adjustments Worksheet	External Spreadsheet	Y	Agency prepares. Enter all calculations and explanations necessary due to any proposed modifications to standard factors and/or other adjustments to complement summary projections.
Verification Checklist				
Verification Report	BudgetPrep - AO	BudgetPrep - Reports	Y	Agency prepares. Use the variant to populate the prompt screen. Instructions are included on the Checklist tab.
Special Fund and Restricted Accounts				
Cash Flow Statements - Appendix Special Funds and Restricted General Fund Accounts	Intranet and OB Website - Cash Flow File	Fund or Account Number and Name	Y	Agency Prepares.

SECTION II

COMPLEMENT

This section presents guidance on complement planning and the various methods of input into BudgetPrep.

COMPLEMENT INSTRUCTIONS

Existing filled and vacant position data as of **Monday, July 17, 2023** is loaded to BudgetPrep from human resources (HR) data by IES.

- Filled positions are loaded with salary and benefits for **26.0, 26.1, or 26.2 pay periods depending on the budget year.**
- Vacant positions are loaded with salary and benefits for **13.0 pay periods.**
- Leave without Pay positions (LWOPs) are loaded with “per payroll” benefits only for **26.0, 26.1, or 26.2 pay periods depending on the budget year.**

All adjustments to complement planning data must be made within the tabs of the Complement Input Form. Additionally, the adjustment(s) must be explained in the Complement Adjustments Worksheet ([Budget Instructions and Agency Templates](#)) for each appropriation.

Salary Related Benefits – The factors used in BudgetPrep are displayed on the Factors by Version report found in the report folder in BudgetPrep. These percentages and dollar amounts per pay period are an estimate of the statewide averages.

All adjustments proposed by the agency must be provided to GBO and approved prior to budget 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 must be provided in separate documentation. Employee benefit factors, including the leave payout factor, are shown on Table D. Estimated workers' compensation factors by agency are provided in Table G. If an agency proposes using a benefit factor other than those shown on the chart in Tables D or G, an adjustment must be entered in the complement adjustment input form and a Complement Adjustments Worksheet must be provided.

Salary Adjustment Factor – The salary adjustment factor is the sum of the longevity increment and the estimated turnover factor (which may be either positive or negative) by bargaining unit group.

Longevity Increment – Bargaining unit negotiations may be ongoing for any expired labor agreements, therefore longevity increments may be unknown 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 multi-year (varies depending on budget 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 brief justification for the purpose of the adjustment in the Complement Adjustments Worksheet.

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, therefore general salary increases may be unknown and may not be included in these instructions.

Savings from Employee Layoffs or Furloughs – Planned furloughs should be discussed with GBO immediately. While agencies should not use layoffs or furloughs solely as a way to balance their 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. To account for these adjustments, an agency should use the Complement Adjustment input tab.

Agencies should enter a reason code, the total number of positions being furloughed, the total pay periods (number of positions times the number of pay periods), and the total dollar value (without benefits). When saved, the biweekly salary for each position is multiplied by the number of pay periods spanning the furlough and benefits are calculated in the background. Additionally, unemployment compensation (UC) must be budgeted in the Other Personnel Costs input tab.

To calculate Unemployment Costs for Employee Layoffs/Furloughs

- 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 UC benefit using the Labor and Industry UC tables (link below).
- Multiply the weekly UC benefit by 26 (the number of weeks eligible for state paid UC benefits in the rebudget year).
- Enter the resulting amount in the Other Personnel Costs input tab, commitment item 6149000. Also, include calculations in the Complement Adjustments Worksheet ([Budget Instructions and Agency Templates](#)).

Link to Labor and Industry unemployment compensation tables: <https://www.uc.pa.gov/unemployment-benefits/benefits-information/pages/weekly-benefit-rate.aspx>.

Reminder to provide a separate explanation for any complement adjustment that is made to any tab within the Complement Input form, in the Complement Adjustments Worksheet.

Vacant LWOP Positions Input Tab (V or L) – The Vacant LWOP Positions input tab lists all vacant positions within funds centers by position number and job title as of the complement date listed above. 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.

Pay periods, payscale, and biweekly hours may be adjusted on a per position basis in the Vacant LWOP Positions input tab. 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. Any other adjustments are made in the Complement Adjustments input tab.

Generally, LWOP positions are budgeted at 26, 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. 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).

If there are vacancies listed and no corresponding biweekly salary and the agency intends to fund any portion of these positions, the agency would need to either, enter a complement adjustment to account for the estimated vacancy funding for any position that is authorized but not accounted for on this tab, or contact the [RA-OB BudgetPrep](#) and ask for the amount to be updated by providing the position number and the biweekly amount. Once changed the agency can make adjustments on this tab.

New Positions Tab (N) – 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 Adjustments input tab. For positions not yet reviewed by GBO, that would increase your complement, and are not transferred from another appropriation, enter these positions as “New” positions.

Complement Adjustments Input Tab (CAJ) – If adjustments are entered in the Complement Adjustment input tab, the related employee benefit adjustments will be calculated in employee benefits salaries/complement input tab. If adjustments are entered in the Other Adjustment input tab, no employee benefit adjustments will be calculated. Special cases are listed below. Please see the below scenarios to ensure proper entry. Federal Direct and Non-Federal Direct adjustments should NOT be entered on this tab.

Filled or Vacant Position Savings from Complement Reductions (Eliminations) – If reductions to filled complement are anticipated during the year for which rebudget is being prepared, enter the number of positions to be eliminated, the number of pay periods, and the dollar value of the change (without benefits) on the Complement Adjustment input tab. When saved, the biweekly salary for each position is multiplied by the number of pay periods and benefits are calculated in the background. **Additionally, the adjustment(s) must be explained in the Complement Adjustments Worksheet ([Budget Instructions and Agency Templates](#)).** Please use Reason Code 00002 to account for this activity.

Filled or Vacant Authorized Complement Transfers – If any adjustments to complement are to be made such as those necessary from reorganizations or any that result in transfers from one appropriation to another, enter the number of positions to be added or removed, the number of pay periods, and the total dollar value of the change (without benefits) on the Complement Adjustment input tab. Provide a brief justification for the purpose of the adjustment in the Complement Adjustments Worksheet. **Please use Reason Code 00019 to account for this activity.**

Other Personnel Costs Tab (OPC) – This tab provides specific commitment items related to Overtime, Unemployment Compensation, Non-Standard Salaries, Rewards/Bonuses, Allowances, and Litigation/Arbitration Payouts. This tab automatically calculates the benefits (based on Table F) for the items entered.

Other Adjustments Tab (OAJ) – This tab is used to enter an adjustment without the need/want to factor benefits. These adjustments are commonly used to make a specific amount adjustment. Just like with the CAJ, there are reason codes to assist in justification and categorization of adjustments made to a fund. **These should not be made for significant amounts or any adjustment that is described within another section.**

Rounding Tab (RAJMO) – This tab is used to round the personnel costs of a fund to the nearest thousand. When submitting the Budget Request, all CI Available Control Levels (e.g. 6100000 – Personnel) must be rounded to the nearest thousand.

TABLE C
SALARY ADJUSTMENT FACTORS

Bargaining Unit		Average Turnover	Longevity/ Increment	Salary Adjustment Factor	GSI
11	GENERAL NONSUPERVISORY - MASTER AGREEMENT	-0.01551	0.01125	-0.00426	0.05000
12	GENERAL SUPERVISORY - MASTER MEMORANDUM	-0.01662	0.01125	-0.00537	0.05000
13	CORRECTIONS OFFICERS/PSYCHIATRIC SECURITY AIDES RANK & FILE	-0.03107	0.01480	-0.01627	0.02000
15	LIQUOR STORE CLERKS RANK AND FILE	-0.02465	0.01125	-0.01340	0.05000
17	STATE POLICE RANK AND FILE	-0.02477	0.01015	-0.01462	0.01750
18	LIQUOR STORE CLERKS SUPERVISORY	-0.03429	0.01125	-0.02304	0.05000
19	MEDICAL AND SUPPORTIVE SERVICES, NONSUPERVISORY	-0.01529	0.01125	-0.00404	0.05000
20	MEDICAL AND SUPPORTIVE SERVICES, SUPERVISORY	-0.01966	0.01125	-0.00841	0.05000
21	SOCIAL AND REHABILITATIVE SERVICES, NONSUPERVISORY	-0.01923	0.01125	-0.00798	0.05000
22	SOCIAL AND REHABILITATIVE SERVICES, SUPERVISORY	-0.02027	0.01125	-0.00902	0.05000
23	COMPENSATION REFEREES UNIT	-0.01792	0.01125	-0.00667	0.05000
24	ADULT CORRECTION EDUCATION, NONSUPERVISORY	-0.01813	0.01125	-0.00688	0.05000
26	PHYSICIANS AND RELATED OCCUPATIONS, NONSUPERVISORY	-0.00293	0.01125	0.00832	0.05000
27	PHYSICIANS AND RELATED OCCUPATIONS, SUPERVISORY	-0.00238	0.01125	0.00887	0.05000
29	SECURITY RANK AND FILE	-0.01993	0.01125	-0.00868	0.05000
30	SECURITY SUPERVISORY	-0.01998	0.01125	-0.00873	0.05000
31	EDUCATIONAL AND CULTURAL NONSUPERVISORY	-0.01884	0.01125	-0.00759	0.05000
32	EDUCATIONAL AND CULTURAL SUPERVISORY	-0.02535	0.01125	-0.01410	0.05000
33	INSTRUCTIONAL NONTENURED, NONSUPERVISORY	-0.01372	0.01125	-0.00247	0.05000
34	PUC ASSISTANT COUNSEL, NONSUPERVISORY	-0.01354	0.01125	-0.00229	0.05000
35	CAPITOL POLICE	-0.02203	0.01125	-0.01078	0.05000
36	LIQUOR LAW ENFORCEMENT, NONSUPERVISORY	-0.01297	0.01125	-0.00172	0.05000
37	LIQUOR LAW ENFORCEMENT, SUPERVISORY	-0.02012	0.01125	-0.00887	0.05000
38	STATE PARK RANGERS	-0.01898	0.01495	-0.00403	0.01000
40	GAME LAW ENFORCEMENT OFFICERS	-0.01999	0.01125	-0.00874	0.01750
41	ATTORNEY GENERAL INVESTIGATORS ASSOC	-0.02312	0.01125	-0.01187	0.05000
43	FISH FOR R/F	-0.00140	0.01125	0.00985	0.01750
86	PHILADELPHIA REGIONAL PORT AUTHORITY - RANK AND FILE	-0.00928	0.01000	0.00072	0.00000
87	INDEPENDENT AGENCY - MANAGEMENT	0.00806	0.00000	0.00806	0.03000
89	PENNSYLVANIA PUBLIC UTILITY COMMISSION - MANAGEMENT	-0.02419	0.01125	-0.01294	0.05000
93	AUDITOR GENERAL - MANAGEMENT	-0.00125	0.01125	0.01000	0.05000
94	NO ELECTED REPRESENTATION	-0.02140	0.01125	-0.01015	0.05000
97	MANAGEMENT AND TRAINEES	-0.01634	0.01125	-0.00509	0.05000
98	UNCLASSIFIED	-0.01634	0.01125	-0.00509	0.05000

TABLE D
EMPLOYEE BENEFIT FACTORS, SALARIED COMPLEMENT, AND OTHER
PERSONNEL COSTS

Dollars Per Funded			
Type of Benefit	Pay Period	Percentage	Rate
Health Benefits			The health rates are applied per active employee.
Active Employee	\$590		
Annuitant	\$275		
State Police Enlisted	\$785		
State Police Annuitant	\$1,500		
Medicare		1.45%	
Social Security		6.20%	For 2023, 6.20% up to about \$160,200 for survivors and old age retirement.
Life Insurance	\$3.77		Billed at \$0.204 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		1.33% 0.88% 2.00% 3.48% 1.96%	Corrections Human Services Transportation State Police All Other Agencies

TABLE E
EMPLOYEE BENEFITS - RETIREMENT

Class	Category	Category Description	Average Rate
A	0	All Others - Age 60 Retirement	32.24%
A	1	Age 50 Retirement	36.24%
A	2	Legislators	36.24%
A	3	Judges	32.24%
A	4	Magisterial District Judges	32.24%
A	5	State Police Officers	59.29%
A	6	Liquor Control Enforcement Officers	36.24%
A	7	Capitol Police/Park Rangers	34.62%
A	8	Enforcement Officers (Attorney General/Probation & Parole/Fish & Boat)	36.24%
AA	0	All Others - Age 60 Retirement	41.09%
AA	1	Age 50 Retirement	45.86%
AA	2	Legislators	45.86%
AA	6	Liquor Control Enforcement Officers	45.86%
AA	7	Capitol Police/Park Rangers	41.92%
AA	8	Enforcement Officers (Attorney General/Probation & Parole/Fish & Boat)	45.86%
A3	0	All Others - Age 65 Retirement	27.60%
A3	1	Age 55 Retirement	31.05%
A3	2	Legislators	31.05%
A3	5	State Police Officers	52.69%
A3	6	Liquor Control Enforcement Officers	31.05%
A3	7	Capitol Police/Park Rangers	28.73%
A3	8	Enforcement Officers (Attorney General/Probation & Parole/Fish & Boat)	31.05%
A4	0	All Others - Age 65 Retirement	27.60%
A4	1	Age 55 Retirement	31.05%
A4	2	Legislators	31.05%
A4	5	State Police Officers	52.69%
A4	6	Liquor Control Enforcement Officers	31.05%
A4	7	Capitol Police/Park Rangers	28.73%
A4	8	Enforcement Officers (Attorney General/Probation & Parole/Fish & Boat)	31.05%
A5	0,3,4	Class A-5 Hybrid	19.65%
A6	0,3,4	Class A-6 Hybrid	19.65%
DC	0,3,4	Defined Contribution Plan Only	19.60%
D4	2	Legislators	49.37%
E1	3	Judges	53.65%
E2	4	Magisterial District Judges	53.65%

TABLE F
OTHER PERSONNEL COSTS

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 G WORKERS' COMPENSATION RATES

Individual agency rates are calculated by modifying the composite rate 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 0.5%.

Business Area		2023-24 Rate
11	Corrections	2.4500%
13	Military and Veterans Affairs	2.2652%
14	Attorney General	0.7667%
15	General Services	1.5075%
18	Revenue	0.5800%
20	State Police	1.3783%
21	Human Services	3.7028%
22	Fish and Boat Commission	2.0795%
23	Game Commission	2.0902%
26	Liquor Control Board	2.4428%
30	Historical and Museum Commission	1.6680%
31	Emergency Management Agency	0.8123%
35	Environmental Protection	0.6954%
38	Conservation and Natural Resources	2.4787%
68	Agriculture	1.4803%
78	Transportation	2.0706%
88	Port Authority	1.2532%
92	Auditor General	1.2772%

SECTION III

CI PLANNING / DISTRIBUTIONS

This section presents guidance on planning for non-personnel costs and the distribution of all planned expenditures across budget types.

CI PLANNING/DISTRIBUTIONS INSTRUCTIONS

CI Planning Input Form

For rebudget, commitment item level 3 information is entered in BudgetPrep through the CI Planning Input Form, via the Commitment Item Planning input tab and the Augmentations input tab. A separate set of input tabs is required for each fund center level 3 (roughly equivalent to a bureau) within a fund. When the input form is made available to the agency, it 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. **Please remember to use the following CI's accordingly:**

6000035 – Parent Side of Subgrants

6343124 – HR Shared Services

6343400 – IT Shared Services

The Augmentations input tab 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). 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 be distributed to the budget type 2000 on the Distributions Input Form.

Distributions Input Form

This input form is used to distribute budgeted costs (that were entered via the CI Planning and Complement Input Forms) 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 amounts in budget type 1000 must agree exactly with the enacted appropriation or approved executive authorization amount. (Each fund should be rounded to thousands so that the last three digits are zero.) In the event of a pre-enactment rebudget submission, guidance will be provided by GBO for the completion of the submission.
- The total commitment item and complement amounts shown as augmentations in budget type 2000, shown in the 6xxxxxx series commitment items,(and offset in the revenue commitment item 4xxxxxx series) must agree with the agencies augmentation estimates for the rebudget year.
- The distribution to 92xxxxx series commitment items in budget type 3000 federal transfers must net out to zero by budget type. Each federal transfer must have an equal amount of commitment item 6xxxxxx series commitment items to offset the transfer amount.
- 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 to other appropriations, other special funds, or any other non-federal funding source.
- It is preferred that direct (e.g. Cross-Application Time Sheet) and after-the-fact (e.g. cost allocations, expenditure adjustments) personnel charges be directly distributed to other funds (including other state appropriations within the Business Area) or through 92xxxxx transfers in BudgetPrep Distributions versus adjustments made in the Complement Input Form tabs.

SECTION IV

SUBMISSION

This section presents guidance on the submission of the rebudget.

SUBMISSION OF THE REBUDGET

After the various BudgetPrep input forms and supporting information have been prepared, an agency is now ready to start the submission process.

The first step is to run the Verification Report. The Verification Report provides various reports that check specific budget details to ensure that the request meets the guidelines stated on the checklist tab. The agency should review the report to ensure no adjustments are needed. This report needs to be saved for submittal to GBO as part of the rebudget submission.

If an agency rebudget contains new positions or transfers of authorized complement, an additional report, New Positions, must be submitted as well.

Agencies should copy version 205 to version 300 as a final step prior to submission to GBO. Instructions to copy versions can be found in the BudgetPrep user's guide.

The screenshot shows a dialog box titled "Copy Version" with a close button (X) in the top right corner. The main title is "Standard Version Copy". Below the title are two dropdown menus: "Select Budget Year:" and "Select Business Area:". The dialog is divided into three main sections: "Agency Versions", "GBO Versions", and "For Rebudget". Under "Agency Versions", there are two sub-sections: "For Budget" with a radio button for "Copy Version V010 to V040", and "For Rebudget" with a radio button for "Copy Version V205 to V300". The "For Rebudget" section is highlighted with a red rectangular box. Under "GBO Versions", there are two sub-sections: "For Budget" with radio buttons for "Copy Version V040 to V100" and "Copy Version V100 to V110", and "For Rebudget" with radio buttons for "Copy Version V300 to V310" and "Copy Version V310 to V400". At the bottom of the dialog are "OK" and "Cancel" buttons.

Email the GBO resource account RA-OBAGENCYSUBMISSION@pa.gov, copying the agency's GBO contact(s), with these reports and confirmation that the rebudget has been copied from version 205 to 300.

Other backup, such as models and cash flow statements, should be submitted directly to the agency's GBO contact. Also remember to submit the Complement Adjustments Worksheet for any adjustments an agency has entered within the tabs of the Complement Input Form.

This section provides additional guidance and more details related to the Verification Report and the New Positions report.

VERIFICATION REPORT

The Verification Report can be found within the reports folder of Budget Preparation within Analysis for Office (AO). When executed for an agency, it provides various reports that check specific budget details to ensure that the request meets the guidelines stated on the checklist tab.

There is a variant that is updated regularly within the report to assist with dates and version data. When running this report please use the variant “Rebudget – Agency” as it will populate all parameters other than Business Area. For informational purposes only, the basis for the dates provided in the variant are listed below.

Calendar Day for Actual Year – The last Monday of the fiscal year that just ended.

Calendar Day for Current Year –The most recent Monday in the current fiscal year.

If there is a different result than the standard, but the submission is still correct, please provide a justification in the space provided to explain the difference. Below is a detailed description of each tab within the Verification Report, what each tab is checking, and what the user needs to do to complete the step.

1) **Budget Type 1000 Check** – This tab is used to check that the amounts entered within BudgetPrep in *Budget Type 1000* are the same as the amounts that are listed on the SFA. The agency prepares the SFA manually and all amounts and items that are listed in BudgetPrep should be listed on the SFA. In addition, this tab also assists in checking that all appropriations have been entered and rounded to the nearest thousand. **This tab has historically been used only for Budget Request.**

1R) **Budget Type 1000 Check at Rebudget – THIS IS ONLY USED FOR POST-ENACTMENT REBUDGETS.** This tab is used to check that the amounts entered within BudgetPrep are the same as the amounts that were appropriated or executively authorized (EA). Not all amounts that have been entered within BudgetPrep will be appropriated or executively authorized; this would apply to most ledger 4/5/6. In addition, this is also a check to ensure that all appropriations are entered and rounded to the nearest thousand.

2a) **Budget Type 2000 Check** – This tab is used to check that the augmentation amounts located in the 4* Cis within *Budget Type 2000* total or equal the amounts that are listed on the SFA under that corresponding related state and/or appropriation as shown on this tab of the report. Appropriations with augmenting revenues report these amounts either individually or in groups depending on the type of revenues being collected. The SFA needs to identify which CIs that the augmentation represents as shown in the SFA section of the Budget Instructions. Fully augmented appropriations do not need to list both an augmentation and expense number if they are the same, this also applies to most ledger 4/5/6. In addition, this tab also checks that all augmentations are entered and rounded to the nearest thousand. **At Rebudget submission this tab will be used as a projection of augmentations to be received and should be reviewed for accuracy and consistency.**

2b) **Budget Type 2000 Check; Augmentations are fully offset** – This tab is used to check that the amounts entered within the 4* CIs, have a corresponding amount across the 6* CIs in *Budget Type 2000*, and net to zero. All amounts entered as an augmentation must be fully accounted for with a corresponding expense. The tab is set-up to show the total of the CIs by major object, filtered to show Budget Type 2000. If the bottom line of this report shows anything other than a zero an issue could exist, or justification must be provided.

3) **Budget Type 3000/4000 Check** – This tab is used to check that the amounts entered within the 92* CIs in *Budget Type 3000 and 4000*, have a corresponding amount across the 6* CIs in *Budget Type 3000 and 4000*, and nets to zero. All amounts entered in as a 92-Transfer must be fully accounted for with a corresponding expense. This tab is set-up to show the total of the CIs by major object filtered to show Budget Type 3000, 4000. If the bottom line of this report shows anything other than a zero an issue could exist, or justification must be provided.

4) **Budget Type 92-Transfer Check** – This tab is used to check that the amounts entered within the 92* CIs in *Budget Type 1000*, have a corresponding amount across the 92* CIs in *Budget Type 3000 and 4000*, and nets to zero. All amounts entered in as a 92-Transfer must be fully accounted for with a corresponding 92* Transfer. Budget Type 3000 is used for federal transfers and should be linked to a corresponding federal appropriation. Budget Type 4000 is used for all non-federal transfers and is used for all non-federal appropriations. The tab is set-up to show the total of the CIs by major object filtered to show Budget Type 1000, 3000, 4000. If the bottom line of this report shows anything other than a zero an issue could exist, or justification must be provided.

5) **Undistributed Amounts Check** – This tab is used to ensure that all the amounts that have been entered on the Complement and CI Planning Input Forms have been distributed to either Budget Type 1000, 2000, 3000 or 4000. If the bottom line of this report shows anything other than a zero an issue could exist, or justification must be provided.

6) **Negative Amounts Check** – This tab is used to check for all negative CIs within Budget Type 1000. ***In most cases there should not be any negative CIs on the report except for CI6111920-Salary Adjustment Factor amount.*** If any other items are shown then an issue could exist, or justification must be provided.

7) **Upper and Lower-Level Fund Centers Check** – This tab is used to ensure that no funding was added to Any Budget Type in the **00000000 or **99999999 fund centers. This report is specifically designed to only bring in the fund centers that end with all zeros and all nines. No items should appear here and should be removed prior to submittals.

8) **Authorized Vs BudgetPrep: Complement Check** – This tab is used to compare the most recent complement data in SAP, to what is being shown within BudgetPrep. If no authorization changes are to occur with the Request or Rebudget, then there should be no red warnings on the tab. If there are warnings and the number is positive, a higher Authorization than FTEs exists within BudgetPrep. Either add the required positions or the Request or Rebudget eliminates or transfers out positions, essentially lowering your authorized complement. If the warning amount is shown as a negative, BudgetPrep has a higher complement than the current authorized. This means either positions need to be removed or New or transferred-in positions exist that will increase your authorized complement. All transfers that change authorized complement, whether in or out, should be entered with reason code 19. This will allow the transfers to appear within the New Position Report. All New or transferred-in(out) positions **NEED** to show up on the New Positions report.

9) **Average Pay Period Check** – This tab is used to check the average pay periods by fund. In normal circumstances, this should not exceed 26, 26.1, or 26.2 depending on the fiscal year. If a position's FTE is housed in one fund, but another fund is responsible for a portion of the salary, depending on how this is entered into BudgetPrep, this could cause the average pay periods to exceed 26.2. If any red warnings are shown then an issue could exist, or justification must be provided.

NEW POSITIONS REPORT

The data represented in this form is generated from the New Positions and Complement Adjustments tabs of the Complement Input form within BudgetPrep and is included for each appropriation (SAP fund) that has new positions or FTE Transfers within their agency's budget request submission.

This report provides a snapshot of any changes to the agency's authorized complement and is made up of two tabs.

The 'New' tab provides a summary of the new positions included in the agency request while the 'Reason Code 19' tab provides for transfer of FTEs to other appropriation(s). The main difference between the two tabs is that the Reason Code 19 positions already exist.

SECTION V

SPECIAL FUNDS

This section presents guidance related to General and budgeted Special Fund Restricted Account statements.

APPENDIX SPECIAL FUND AND RESTRICTED ACCOUNT STATEMENT OF CASH FLOW

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.

If a statement is required based on the guidance listed above, please use the Special Fund statement presented in the most recent Governor’s Executive Budget as the starting point for narrative, formatting, and data. For brand new statements, please ensure the narrative contains the following data:

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

For rebudget, make sure to edit the column headings to match the sample included below. Also, when the rebudget is 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.

COMMONWEALTH FUND OR ACCOUNT				
NARRATIVE:				
Use the same narrative as shown in the last Gov. Executive Budget Book				
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS:				
(Dollar amounts in Thousands)				
	Actual	Available	Budget	Rebudget
	20XX - XX	20XX - XX	20XX - XX	20XX - XX
Cash Balance, Beginning	\$ 0	\$ 0	\$ 0	\$ 0
Receipts:				
Source A.....	\$ 0	\$ 0	\$ 0	\$ 0
Source B.....	0	0	0	0
Interest	0	0	0	0
Total Receipts	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Funds Available	\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>
Disbursements:				
Agency A.....	\$ 0	\$ 0	\$ 0	\$ 0
Total Disbursements	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Cash Balance, Ending.....	\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>