2026 – 2027

BUDGET INSTRUCTIONS

Office of the Budget

Administrative Circular 25-11

August 2025

GUIDELINES FOR 2026-27

- Agency budget submissions should only contain cost to carry budget requests. The Governor's Office, the Office of the Budget, and the Governor's Policy Office will work with agencies through the budget preparation process to determine where Program Revision Requests and initiatives will be included.

- No new complement positions should be included in cost to carry budget requests for 2026-27.

- Because the 2025-26 budget has not yet been enacted into law, agencies do not have approved rebudgets. If agencies anticipate requesting new positions or complement shifts during the 2025-26 rebudget, these changes may be included as complement adjustments within the 2026-27 submission. The Office of the Budget will remove any complement adjustments which do not align with the 2025-26 enacted budget and approved agency rebudgets.

- Agencies should use their performance reports to carefully evaluate and review existing programs to ensure that they continue to serve an important purpose and consider phasing out programs which are duplicative or no longer serve their purpose.

- Agencies should identify any increases or decreases to federal funding that have been enacted or are expected to be enacted or implemented. Requested federal appropriations should reflect these changes. The dollar amounts and position impacts should be itemized on the appropriate ASUM page. Agencies should not request increased state resources to address these impacts in their agency submissions unless directed by the Office of the Budget.

- Federal issues including the loss of federal funds, solvency concerns in existing special funds, anticipated shortfalls in programs with statutorily required mandates or formulas, proposals for new or expanded revenue sources, or other emergencies/funding needs expected in 2026-27 should be discussed with the Office of the Budget (direct communications to RA-OBAGENCYSUBMISSON@pa.gov). The Office of the Budget and the Governor's Policy Office will work with agencies to determine the appropriate response to these issues.

TABLE OF CONTENTS

SECTION I

INTRODUCTION

This section presents basic information needed when preparing agency budget requests. This includes terms, rules, guidance on contacting the BudgetPrep resource account, submission instructions, and summaries of the Input Forms and Reports found within BudgetPrep.

GLOSSARY OF TERMS

AGENCY PROGRAM PLAN (APP) – A document consisting of program and financial information projected over a five-year period. It thus serves as the agency input into the Commonwealth program plan.

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.

Appropriations 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 Budget Request, Agencies work in Budget Version 010 and copy to 040 once all updates have taken place and the Budget 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

COMMONWEALTH PROGRAM PLAN (CPP) – The aggregation of all the APPs within the framework of the Commonwealth's program structure.

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 a specific date along with commitment item data from a recent version.

To create a PRR or INIT decision package, please follow guidance from the Governor's Budget Office for that given cycle as instructions could change year over year.

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 a 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.

INITIATIVE – (See also definition of Program Revision Request.) Changes in program purpose, level, or activity as the result of changes in policy, statute, regulation, or court direction that result in dollar increases or decreases too low to require submission of a program revision request (i.e., less than $200,000 or 15 percent of an appropriation, whichever is greater) are identified as initiatives. Proposed improvements should be included. Cost increases to operate an existing program without change in policy, law, or regulation (such as increased fuel costs at an institution or increased rental costs for regional offices) are current commitment costs and are not identified as initiatives.

OBJECTIVE – A statement of program purpose in terms of desired accomplishments that can be measured.

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).

PROGRAM PERFORMANCE MEASURE – A general term applied to any of the substantive measures found in the agency performance measures submission.

PROGRAM POLICY GUIDELINES (PPGs) – Issued by the Governor, the program policy guidelines identify those problems confronting the Commonwealth that are of major concern. The guidelines initiate the budget process in that they ask for a preliminary assessment of alternative program changes that respond to the Governor's concerns.

PROGRAM REVISION REQUEST (PRR) – (See also definition of Initiative) Changes in program purpose, level, or activity as the result of changes in policy, statute, regulation, or court direction. It is considered a PRR when an increase or decrease of more than 15 percent and that 15 percent exceeds $200,000, anything less than that is considered an Initiative.

PROGRAM STRUCTURE – The means that are employed to organize activities within a framework of goals and objectives so that organizations can be reviewed for decision purposes within the appropriate program context.

GENERAL RULES OF BUDGET PREPARATION

1. The development of a budget request that represents the best planning efforts of an agency and is not simply an inflated version of last year's budget requires coordinated information from the Governor's office, the agency head, and agency program managers.

   The steps shown below are suggested as a guide to important interacting points in budget preparation. It is not necessary for an agency to follow these procedures precisely; however, it is important that the flow of information and policy be transmitted effectively to all program managers for the preparation of their budget requests.

   Agency senior management should make program managers aware of the Governor's latest policy guidance and seek responses to the specific problems that the Governor wishes to highlight. Responses to the policy guidance should be reflected throughout the budget request where appropriate, reviewed by the agency head, and sent to the secretary of the budget as part of the budget request.

   Each agency head should provide policy guidelines to program managers by selecting subcategories that should receive attention because of effectiveness, need or demand, or administration policy. In this way, an agency head indicates those programs that are to be emphasized or de-emphasized in the agency budget request.

   Program planners may notify appropriate bureaus of the changes in the type or level of activities that should take place to support agency policy.

   The result is a budget request for resources to fund current programs. Budget request details are entered in BudgetPrep via several input forms for complement and commitment items.

2. **Official Budget Schedules** – All budget requests are to be submitted using BudgetPrep or in the formats shown in this manual. 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). Copies of certain AO reports are to be included in the agency budget request as noted in Table C – Budget Forms.

3. ***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 budget 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).

4. **Agency Head Responsibility** – Budget preparation is the responsibility of the head of each agency.

5. **Method of Preparation** – Preparation of a budget should begin with program decisions at the subcategory level and, if the agency chooses, proceed to the organization element level, where appropriation and organization contributions to elements are determined and documented. Financial data is entered in BudgetPrep input forms at commitment item level 3 and funds center level 3.

6. **Levels of Presentation** – Financial data is presented by appropriation (SAP fund) and aggregated to the agency and the Commonwealth levels. The Summary by Fund and Appropriation (SFA) summarizes all agency appropriation information. In BudgetPrep commitment item planning information is entered at commitment item level 3 and funds center level 3 and rolled up in certain reports. Small amounts may be combined and entered as a consolidated amount.

7. **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. For personnel costs, a manual other adjustment will need to be entered at fund level to meet this requirement.

8. **Identifying Data in Workbooks** – Identifying data is entered on appropriation profile forms in workbooks or directly in stand-alone forms. Use appropriation (SAP account code) symbols as they appear in the latest Status of Appropriations or the latest ESN letter. If no symbol number has been assigned, a temporary symbol number will be assigned for the agency's use. File names are to be entered on the computer forms. See the File Names page for instructions.

9. **Table of Contents** – A table of contents is to be provided in all submissions to facilitate use of the request package. All pages should include a page number at the bottom.

10. **Sequence of Presentation** – The proper sequence of schedule presentation is indicated on the Budget Request – Presentation Order section of this document. Number all pages. Group pages in the presentation by fund type and then by appropriation (first 5 digits of the SAP fund). For all subcategories show program source of funds, program analysis, and appropriation detail for subcategory A, then B, then C, etc. Group all program measures together after the last subcategory.

11. **Capital Expenditures** – Specific instructions are found in the "Other Separate Submission Section V" of these instructions.

12. **Definition of Years**

    A. **Actual Year** – Includes all expenditures, encumbrances, and available balances minus augmentations chargeable to that fiscal year as reflected in the June 30 Status of Appropriations – AO Report, including any supplementals enacted after June 30. For non-appropriated and non-executively authorized restricted receipts and restricted revenues, use expenditures only. (Prior actual data follows the same definitions. Generally, the prior actual should agree with the amounts shown in the actual column of the latest Governor's Executive Budget.) Actual year information will appear in BudgetPrep input forms but will be queried from June 30 current budget amounts.

    B. **Available (Current) Year** – Is consistent with the approved rebudget. Will include amounts appropriated to date or, if an item has not yet been acted upon by the General Assembly, either the amounts estimated in the Governor's Executive Budget for the current year or in the case of federal funds, the best estimate currently available. When a lump sum for future distribution has been appropriated for such costs as employee benefit increases and general salary increases, generally the actual or estimated distribution amount should be included in the available year. For non- appropriated and non-executively authorized restricted receipts and restricted revenues use the best estimate of expenditures currently available. Available year information will not appear in BudgetPrep input forms unless the rebudget has been posted to SAP. Only the adjustments to the available year will be input in the BudgetPrep input forms.

    C. **Budget Year** – Reflects the amounts being requested for the ensuing fiscal year.

    D. **Planning Years 1, 2, 3, and 4** – Reflects the cost of the budget year request projected into the future and the implementation of legislatively mandated increases that may be effective in a future year but will not anticipate additional executive requests.

13. **Bond Funds** – Expenditures from the proceeds of bond issues are not to be included in any of the budget schedules with the exception that bond expenditures by the Department of Transportation, Department of General Services, and the Infrastructure Investment Authority should be budgeted under other funds.

14. **Appropriation of Federal Funds** – On the SFA, federal appropriations and federal executive authorizations will continue to be shown as federal funds with the state appropriation to which they relate. The detail of the individual appropriations will be shown on the SFA.

    For consistency with the treatment of state appropriations, administrative costs should be identified separately from federal funds to be used for grants and subsidies. Do not establish new federal appropriation line items for each additional grant award from the same federal source for essentially the same purpose. For example, if an agency receives several federal grant awards from the Department of Interior for grants for various recreation projects, the grants should be combined into one appropriation.

    Agencies are encouraged to maximize the use of direct appropriation of federal funds and minimize the use of federal subgrants between agencies and programs.

15. **Forms** – Electronic budget forms will be available in the BudgetPrep application.

    Agencies will be notified when BudgetPrep is available for agency staff mapped to budget preparation roles.

16. **Deadline** – Budget documents are to be submitted electronically by the specified deadline as indicated on the Budget Submission Calendar page.

    <u>**No hard copies should be submitted**</u>**. All submissions MUST be legible.**

    Creation of the final PDF budget request should be completed by making individualized PDF versions of each file, then combining those files into one PDF.

BudgetPrep System Issues

There are times users may encounter issues or unexpected results while working within the SAP BudgetPrep role. The most common issues are with user access, system functionality, input assistance, and reporting. If you encounter any issues, please email ra-obgbobudgetprep@pa.gov and provide as many details as possible about the issue or problem that is being encountered. This will expedite the process in resolving any issues.

It is recommended that you use the BudgetPrep Issue Form which is found on the Office of the Budget intranet website Budget and Rebudget Submissions and on the OB Website Budget Instructions & Agency Templates (pa.gov).

Below provides some guidance on information that needs to be provided when emailing the BudgetPrep resource account.

Include the following information in the email:

- *Employee's name who encountered the issue, their "P00#" and the agency they work for.*
- *What type of issue you are having (Access, Input, Reporting, or General Assistance), and which form or report this issue was encountered on.*
- *Date and time this occurred.*
- *All prompts that were used*
- *A full detailed description of the issue*
- *What did you try to fix the issue?*
- *Did the issue replicate when trying other methods or the same method?*

Within this excel template, there is also a FORM to assist in updating the Vacant/LWOP tab for pay scales, that do not have tables associated with BudgetPrep. These amounts will come up with 0.00 or similarly wrong biweekly amount, and subsequently the salary amount and related benefit costs. These complement fields can be requested to be updated to allow the system to generate all factors, in-lieu of doing manual Complement Adjustments for it.

BUDGETPREP ISSUE FORM

(please email to ra-obgbobudgetprep@pa.gov)

Employee Name (as apprears in SAP:	
P00#:	
Agency:	
Issue Focus	
Issue Category:	
Date/Time Issue Occurred	
Report or Input Form (or N/A)	
Prompts	
Fiscal Year	
Version	
Fund	
Fund Center	
Decsion Pacakge	
Description of Issue: **(provide details and screen shots of the issues that are being seen)**	
What steps have you done to try and fix the issue?	
Can you replicate the issue?	

Just a friendly reminder all IES SAP systems will be unavailable every Sunday from 6:00 am to 10:00 AM; extended and additional outages are published at Integrated Enterprise System Office - IES Availability (pa.gov).

AGENCY BUDGET REQUEST PRESENTATION ORDER

I. AGENCY SUMMARY

- **Agency Cover Page** – This is the first page of an agency's budget request, and it provides basic department information.
- **Transmittal Statement** – This schedule records the number of pages, the submission date, and signature from the agency head.
- **Agency Statement** – This schedule provides a narrative description of an overview of the agency policies and fiscal direction.
- **Agency Organization Chart** – This schedule provides an overall organizational structure of the agency.
- **Table of Contents** – This provides a listing of all the items found within the budget request and the page number they are found.
- **Summary by Fund and Appropriation** – This provides a listing of budgeted figures for four actual years, available year, the budget request and four additional planning years.
- **Authorized and Filled Complement Summary** – Provides, by fund, a summary comparison of complement totals that are reflected in the request.

II. APPROPRIATION DETAIL

Prepared for each related state appropriation, standalone federal or standalone restricted:

- **Related State Summary** – The ***profile tab*** acts as the introduction page to the related state summary.
  - *In addition, it is recommended that the profile tab is proceeded by* ***a separate Word file*** *that includes narratives to describe the appropriations, augmentations, and programs within that related state. Furthermore, it should also contain a narrative breakout of CTC changes that show up on the ASUMs for this group/appropriation.*
- **ASUM (OPER and/or G&S)** – A summary of the major CTC changes from one year to the next, this should be more descriptive than just a CI or general expenses category and should describe the cause of the change. Examples would include increases or decreases in a specific contract, or a breakdown of changes in any rates.
- **Commitment Item Summary** – This compares Actual, Available and Budget year broken down between, state, federal, restricted, and other funds across the different major objects and if those funds are either appropriated or augmented funded.
- **Complement Planning Summary** – This is a report generated from data entered within BudgetPrep comparing two versions within BudgetPrep. For agency submittal purposes, only the agency working version would be used.
- **Institutional Workbook** – This workbook should be used for all institutional appropriations and presents costs by institution and institution population by actual, available, and budget years.

III. SPECIAL FUNDS AND RESTRICTED ACCOUNTS APPENDIX

- Special Fund and Restricted Account Financial Statements

A table of contents is to be included. Budget request pages are to be assembled following the order shown above and numbered sequentially at the bottom of each page. To facilitate completion by section, each section may be numbered separately prefaced by a letter. See sections in the Governor's Executive Budget for an example of this. It is preferred that all page numbering is done in PDF at the very end for page numbering consistency.

If further instruction is needed on the use of the BudgetPrep software, refer to 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).

REQUIREMENTS FOR SUBMISSIONS WITH DUE DATES

OCTOBER 15, 2025	**Budget Request Submission**	All Agencies

The following information should be sent to your Office of Budget Operations (OBO), Bureau of Budget Analysis contacts on or before the deadline shown above:

- ***AGENCY BUDGET REQUEST:***
  - Agencies are required to submit Budget Requests electronically in a text searchable PDF. No hard copy should be submitted.
  - Use the agency name, fiscal year, and type of request for the submission file names.
    - **Example: Community & Economic Development 2026-27 Budget Request.pdf**

- ***VERIFICATION REPORT***
  - Excel format with "saved prompts" checked as described in the Budget Prep Manual.

- ***CHANGES IN AUTHORIZED COMPLEMENT***
  - Excel format with "saved prompts" checked as described in the Budget Prep Manual.

The following required supporting schedules should be sent to your OBO contacts in a separate email and should not be included within the PDF submittal:

- Excel/Word files of the requested submittal.
- Complement adjustment worksheets.
- Request for approval of federal funds (RAFF)
- Models and/or additional schedules historically provided**.**

OCTOBER 15, 2025	**Capital Budget**	All Agencies

The following information should be sent to OB, Agency Submissions (RA-OBAGENCYSUBMISSON@pa.gov)resource account and cc your OBO contacts:

- ***CAPITAL BUDGET REQUEST:***
  - Use the agency name, fiscal year, and type of request for the submission file names.
    - **Example Community & Economic Development 2026-27 Capital Budget Request.pdf**
  - Agencies should submit a PDF and excel files of the below reports.
    - New Projects
    - Previous Budget Book Projects
    - Additional Funds for Itemized Projects

OCTOBER 15, 2025	**Performance Measures Updates**	*Submission instructions provided separately.*

NOVEMBER 7, 2025	**Public Relations Expenditures**	*Submission instructions and templates provided separately*

ELECTRONIC FILE NAMES

For ease of identification of electronic files, file names are to be established.

For example, appropriation level workbooks are to be identified by the following:

- Business area from Table A – Appropriation Code with identifier from Table B – Budget Period
  - For example, the file name for the Department of Environmental Protection General Government Operations file is **35-10390-2026**

Table A – Business Area

Agency Name	Business Area
Aging	10
Agriculture	68
Attorney General	14
Auditor General	92
Banking and Securities	75
Civil Service Commission	32
Community and Economic Development	24
Conservation and Natural Resources	38
Corrections	11
Drug and Alcohol Programs	74
Education	16
Emergency Management Agency	31
Environmental Hearing Board	37
Environmental Protection	35
Ethics Commission	40
Fish and Boat Commission	22
Game Commission	23

Agency Name	Business Area
Executive Offices:	
Office of Administration	*81-OA*
State Inspector General	*81-OSIG*
Office of the Budget	*81-OB*
Office of General Counsel	*81-OGC*
Human Relations Commission	*81-PHRC*
Council on the Arts	*81-ARTS*
Juvenile Court Judges Commission	*81-JCJC*
Commission on Crime and Delinquency	*81-PCCD*
Department of Insurance:	
Insurance	*79A*
PA Health Insurance Exchange Authority	*79E*
Gaming Control Board	65
General Services	15
Governor's Office	99
Health	67
Health Care Cost Containment Council	43
Higher Education Assistance Agency	39

Agency Name	Business Area
Historical and Museum Commission	30
Housing Finance Agency	94
Human Services	21
Infrastructure Investment Authority	33
Labor and Industry	12
Lieutenant Governor	28
Liquor Control Board	26
Military and Veterans Affairs	13
Milk Marketing Board	27
Patient Safety Authority	83
Public School Employees' Retirement System	72
Public Utility Commission	17
Revenue	18
State	19
State Employees' Retirement System	70
State Police	20
Transportation	78
Treasury	73

Table B – Naming Convention

Forms	Code	Example
Agency Workbook (Budget Submission)	Business Area – Budget Period (BP)	35-2026
• Agency Statement (*Word file)*	Business Area – Agency Statement – BP	35-Agency Statement-2026
• Summary by Fund and Appropriation	Business Area – SFA – BP	35-SFA-2026
Authorized and Filled Complement Report	Business Area – AFC – BP	35-AFC-2026
Commitment Item Summary Report	Business Area – SAP Appropriation number (5 digits only) - BP	35-10390-2026
• Related State Summary (*Word file*)	Business Area – RelatedStateSum – BP	35-RelatedStateSum-2026
Complement Planning Summary	Business Area – SAP Appropriation number (5 digits only) + C – BP	35-10390C-2026
Institution Workbook	Business Area – SAP Fund number (5 digits only) + I – BP	21-10249I-2026
Fund/Account Financial Statement	Business Area – SAP Fund Type code – BP	18-002-2026
Capital – Departmental Summary of Requests	Business Area – CDS BP	35-CDS-2026

Forms	Code	Example
Changes in Authorized Complement Report	Business Area – CAC – BP	35-CAC-2026
Complement Adjustment Worksheet	Business Area – SAP Appropriation number (5 digits only) + CAJW – BP	35-10390CAJW-2026
Agency Models based on Fund Type	Business Area – SAP Fund Type Code + M - BP	18-002M-2026
Agency Models based on Appropriation	Business Area – SAP Appropriation Code + M – BP	35-10390M-2026

BUDGET FORMS (Table C)

The budget 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 (pa.gov). The table below lists each form/report required for the budget and/or rebudget and indicates how the form/report is prepared. Use only the forms needed for budget based on the below.

Further guidance is available in the BudgetPrep user's guide, found at the links above. **Before beginning, budget version must be defined by the agency, decision packages must be created by the agency and requests for new SAP funds must be submitted to the GBO Budget Prep Resource Account.**

Input Forms	Budget Prep / Excel (WB)	Tab Names	Budget / Rebudget	Preparation
BudgetPrep Input Forms – Complement Input Form				
Vacant / LWOP Positions	BudgetPrep - Complement Input	Vacant / LWOP Positions Input Form	Budget and Rebudget	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	Budget and Rebudget	Agency prepares only if they are requesting new OB Authorized positions.
Complement Adjustments	BudgetPrep - Complement Input	Complement Adjustment Input Form	Budget and Rebudget	Agency enters adjustments against filled, vacant, or LWOPs at the FTE, pay period and/or Salary/Wage amount, and benefits are calculated off 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	Budget and Rebudget	Agency prepares for other personnel costs such as Overtime, Shift Differential, Higher Class Pay, etc.
Other Adjustments	BudgetPrep - Complement Input	Other Adjustments Input Form	Budget and Rebudget	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.*

Input Forms	Budget Prep / Excel (WB)	Tab Names	Budget / Rebudget	Preparation
BudgetPrep Input Forms – CI Planning Input Form				
Commitment Item Planning	Budget Prep - CI Planning	Commitment Item Planning	Budget and Rebudget	Agency prepares. Used to display, in detail, all non-personnel items included in the request year distribution input form.
Augmentations	Budget Prep - CI Planning	Augmentations	Budget and Rebudget	Agency prepares. Used to display, in detail, the revenue commitment items included in the estimated augmentations in the request year distribution input form.

Input Forms	Budget Prep / Excel (WB)	Tab Names	Budget / Rebudget	Preparation
BudgetPrep Input Forms – Distributions Input Form				
Distributions	BudgetPrep - Distributions	Distributions	Budget and Rebudget	Agency prepares. Commitment items appear as budget type 9999. Agency distributes by budget type.
Transfer Distributions	BudgetPrep - Distributions	Distributions	Budget and Rebudget	Agency prepares. Allows entry of Non-Federal and Federal CI92 transfers in the receiving fund and funds center.

Submittal Reports	Budget Prep / Excel (WB)	Tab Names	Budget / Rebudget	Preparation
I. AGENCY SUMMARY				
Agency Cover Page	Intranet and OB Website – Agency Excel File	Cover	Budget	Agency prepares.
Transmittal Statement	Intranet and OB Website – Agency Excel File	Transmittal	Budget	Agency prepares.
Agency Statement	Intranet and OB Website – Agency Excel File	Statement	Budget	Agency prepares.
Agency Organizational Chart	Intranet and OB Website – Agency Excel File	Org. Chart	Budget	Agency prepares.
Table of Contents	Intranet and OB Website – Agency Excel File	Contents	Budget	Agency prepares.
Summary by Fund and Appropriation	Intranet and OB Website – Agency Excel File	SFA	Budget	Agency prepares.
Authorized and Filled Complement Summary	BudgetPrep - AO	BudgetPrep - Reports	Budget	Agency prepares. Report located within Business Warehouse/Budget Preparation/Reports. Use the variant to assist in the population of the prompt screen.

Submittal Reports	Budget Prep / Excel (WB)	Tab Names	Budget / Rebudget	Preparation
II. APPROPRIATION DETAIL				
Report located within Business Warehouse/Budget Preparation/Reports (Agencies that do not use BudgetPrep can continue to use the Agency Workbook). **Do not hide any tabs that are not already hidden in your submission reports.**				
Profile Tab - (Appropriation Description)	BudgetPrep - AO	BudgetPrep - Reports	Budget	Agency prepares. This profile must include legal citations from enabling legislation for the appropriation. Areas in green must be entered manually by agency.
ASUM- OPER Tab	BudgetPrep - AO	BudgetPrep - Reports	Budget	Agency prepares. Please ensure that all changes from the available year amounts are itemized on the submission. Areas in green must be entered manually by agency.
ASUM- G&S Tab	BudgetPrep - AO	BudgetPrep - Reports	Budget	Agency prepares. (Only for use in funds that have grant funding). Areas in green must be entered manually by agency.
CI Summary Tab/Request by Decision Package Tab /Request Augmentations Tab	BudgetPrep - AO	BudgetPrep - Reports	Budget	Agency prepares. Information automatically generated from data entered via BudgetPrep.
Complement Planning Summary	BudgetPrep - AO	BudgetPrep - Reports	Budget	Agency prepares. This report provides both summary and detail views of the data recorded in BudgetPrep in the complement input form.

Submittal Reports	Budget Prep / Excel (WB)	Tab Names	Budget / Rebudget	Preparation
Institutional Workbook - Appropriation Detail Continued				
Title Sheet	Intranet and OB Website – Institution Workbook File	Titles	Budget and Rebudget	Agency prepares.
Institutional Cost Sheet	Intranet and OB Website – Institution Workbook File	Inst. Costs	Budget and Rebudget	Agency prepares; should tie back to your Budget and Rebudget Submittals and corresponding SFA, when applicable.
Institutional Population Sheet	Intranet and OB Website – Institution Workbook File	Inst. Pop	Budget and Rebudget	Agency prepares.
Institutional Data Points	Intranet and OB Website – Institution Workbook File	Data Points	Budget and Rebudget	Automatically updated from input data. Captures information that can be used for graphs.
Miscellaneous Calculations and Notes	Intranet and OB Website – Institution Workbook File	Scratchpad	Budget and Rebudget	Agency prepares as needed.

Submittal Reports	Budget Prep / Excel (WB)	Tab Names	Budget / Rebudget	Preparation
III. 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	Budget and Rebudget	Agency prepares.
IV. OTHER SUPPORTING SCHEDULES				
Verification Report	BudgetPrep - AO	BudgetPrep - Reports	Budget and Rebudget	Agency prepares. Use the variant to populate the prompt screen. Instructions are included on the Checklist tab.
Changes in Authorized Complement	BudgetPrep - AO	BudgetPrep - Reports	Budget and Rebudget	Agency prepares. This accounts for all changes in authorized complement based on user input. These changes include New, Eliminated (RC002) and Transfers of Authorized Complement (RC019)
Complement Adjustment Worksheet	Intranet and OB Website – Complement Adjustments Worksheet	BudgetPrep - Reports	Budget	Agency prepares. Enter all calculations and explanations necessary due to any proposed modifications to standard factors and/or other adjustments to complement summary projections.
RAFF	Intranet and OB Website - RAFF Templates	Federal Fund Number	Budget	Agency prepares; should tie back to your Budget and Rebudget Submittals and corresponding SFA, when applicable.
V. Capital Budget Workbook				
New Projects	Intranet and OB Website - Capital Template File	New Projects	Budget	Agency prepares.
Previous Budget Book Projects		Previous Budget Book Projects		
Additional Funds for Itemized Projects		Additional Funds for Itemized Projects		

SECTION II

AGENCY SUMMARY

This section presents the budget request of the agency, highlighting appropriation totals, and overall agency policy.

Agency Summary

This section presents the information that should be included within the agency summary section of an agency's budget request. It provides narratives and summaries from an agency level on budget and complement totals, as well as overall agency policy.

The below items need to be present from every agency. They below provides a high summary of the purpose of each schedule. Within this section each of these schedules are described in more detail.

- **Agency Cover Page** – This is usually the first page of an agency's budget request; it provides basic department information.
- **Transmittal Statement** – This schedule records the number of pages, the submission date, and signature from the agency head.
- **Agency Statement** – This schedule provides a narrative description of an overview of the agency policies and fiscal direction.
- **Agency Organization Chart** – This schedule provides an overall organizational structure of the agency.
- **Table of Contents** – This provides a listing of all the items found within the budget request and the page number they are found.
- **Summary by Fund and Appropriation** – Provides a listing of all the appropriations and augmentations of an agency. It provides historical and planning years for comparison purposes.
- **Authorized and Filled Complement Summary** – Provides, by fund, a summary comparison of complement totals that are reflected in the request.

AGENCY COVER PAGE

This section can be completed either within the Agency Template (available on the OB website: (Budget Instructions and Agency Templates) or can be completed as a separate file (e.g., Word doc).

The agency cover page provide the agency name and business area to be used on all other files for identification purposes.

The agency mission statement should be the same mission statement as provided on the agency's website and within the Governor's Executive Budget.

AGENCY COVER PAGE
20XX - XX Budget Request

	BA#s	Title
BUSINESS AREA	XX	Agency (BUSINESS AREA) Name

AGENCY MISSION STATEMENT	

TRANSMITTAL STATEMENT

This section can be completed either within the Agency Template (available on the OB website: (Budget Instructions and Agency Templates) or can be completed as a separate file (e.g., Word doc.)

This transmittal statement shall be used once in an agency presentation. The purpose of the schedule is:

- To record the total number of pages submitted to OBO.
- To secure the required signature of the agency head.
- To establish the date of submission

Transmittal Statement
Agency (BUSINESS AREA) Name

To the Secretary of the Budget:

This and the accompanying statements, schedules, and explanatory sheets comprising _____ pages constitute the operating budget estimates of this Agency for all proposed expenditures for the fiscal year ______.

All statements and explanations contained in the estimates submitted herewith are true and correct to the best of my knowledge.

Signed: ____ Date: ______________________________

(Agency Head)

<u>AGENCY STATEMENT</u>

This schedule is to be used by the agency head to present a narrative explanation of the overall policy, program, and operational considerations that are being emphasized in this budget request.

The narrative statement should highlight the agency's overall approach within the framework of a strategic plan to implement the Commonwealth's mission statement and program goals. It should include highlights of specific proposals to improve the efficiency and effectiveness of program operations, initiatives, and shifts in directions in programs and the way these relate to the Governor's policy guidance and agency mission, goals, and objectives.

The following should be included:

- A discussion of the agency's overall approach to the budget and its priorities.

- A brief discussion of the agency's response to the Governor's policy guidance and any other specific initiatives proposed that focus on program and operational efficiencies or new programs or improvements in the treatment of ongoing programs.

- A brief discussion of how the agency's mission statement as presented on the agency profile page relates to the Commonwealth's mission statement and program goals (as presented in the Governor's Executive Budget).

- A brief description of any strategic planning efforts the agency is undertaking to achieve its mission and goals.

- <u>***A narrative description of any changes related to the Cost-to-Carry budget that has increased or decreased from the available year based on all ESNs that have been issued year to date. This can also be provided within the*** **Appropriation description** ***section of the Appropriation Detail section.***</u>

- Cost reduction proposals including elimination of programs that are no longer effective and/or low priority programs or activities.

<u>**This section can be completed either within the Agency Template (available on the OB website: (Budget Instructions and Agency Templates) or can be completed as a separate file (e.g., Word doc).**</u>

AGENCY ORGANIZATIONAL CHART

This is used to provide the agency's current organizational structure and/or any proposed changes to the organizational structure that are reflective in the budget request.

For all agencies under the Governor's jurisdiction, a current copy of the organizational chart can be obtained at the following website, [Organizational Chart.]

The below shows an example of the template for the organizational chart page which is available on the OB website: [Budget Instructions and Agency Templates]

Organizational Chart
Agency (BUSINESS AREA) Name

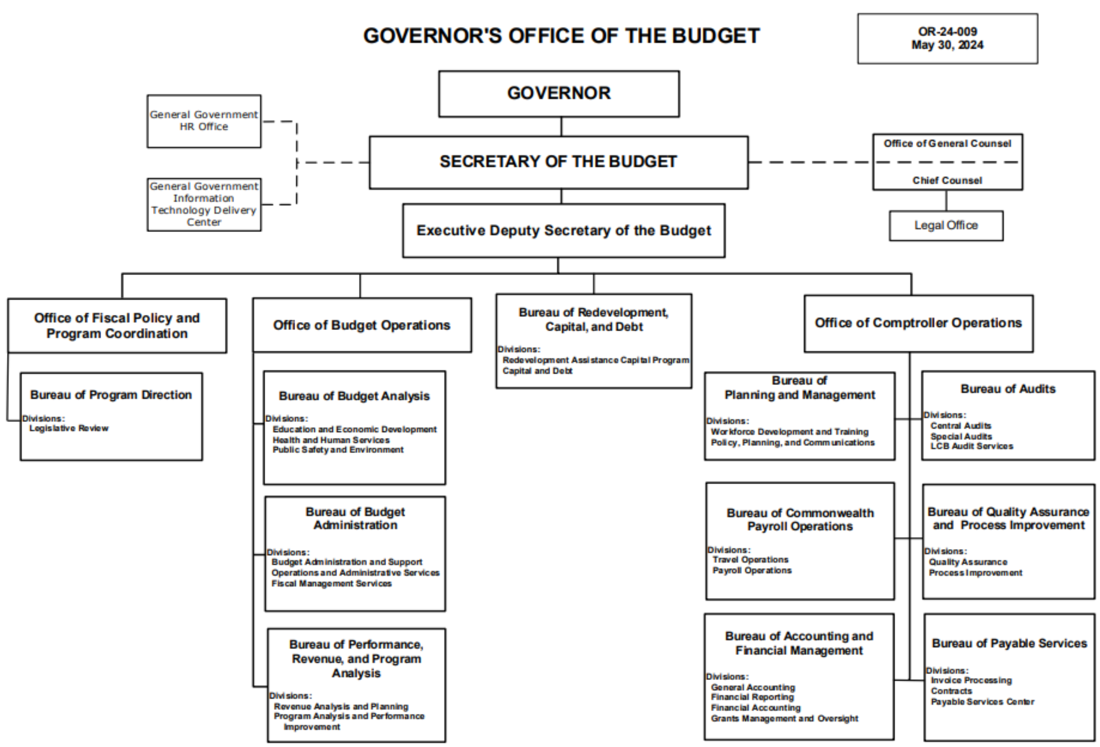

TABLE OF CONTENTS

The Table of Contents page should not list any pages that precede it in the packet; the first item on the Table of Contents, in most cases, should be the Summary by Fund and Appropriation.

A table of contents is required in all submissions to facilitate use of the request package.

Number all pages at the bottom of the page.

To facilitate completion by section, each section may be numbered separately prefaced by a letter. See sections in the Governor's Executive Budget for an example.

If done in Excel, the correct formatting to use is "@*.", to create the dot leaders.

This section can be completed either within the Agency Template (available on the OB website: (Budget Instructions and Agency Templates) or can be completed as a separate file (e.g., Word doc.)

TABLE OF CONTENTS

Agency (BUSINESS AREA) Name
20XX - XX Budget Request

<u>SUMMARY BY FUND AND APPROPRIATION (SFA)</u>

The Summary by Fund and Appropriation (SFA) includes detailed information on General Fund, Special Funds, Federal Funds, Restricted Receipts/Revenues, Augmentations and Other Funds. Information is provided for four actual years, available year, the budget request and four additional planning years. The most recent actual year is available from the June 30 Status of Appropriations, including any supplementals enacted after June 30. Generally, the prior actual years should agree with the amounts shown in the actual columns of the latest published Governor’s Executive Budget.

<u>Follow the format of the SFA found in the latest version of the Governor's Executive Budget.</u>

Enter the agency name in the heading and indicate appropriate fiscal years.

List your agency's state fund appropriations and executive authorizations by Commonwealth funds for actual, available, budget and planning years. **Include the appropriation number in parentheses after the fund name.**

List each federal appropriation or executive authorization following the state fund appropriation it supplements. Enter "(EA)" following each executive authorization title. Precede each federal appropriation or executive authorization with the letter "(F)". Every federal appropriation and executive authorization must be included following the most appropriate state appropriation. Generally, the sequence appearing in the Governor's Executive Budget should be followed. **Include the appropriation number in parentheses after the fund name.**

List each augmentation following the state fund appropriation it supplements. Precede each augmentation with the letter "(A)". Include the commitment item of the augmentation if it correlates to only one commitment item in parentheses after the augmentation name. On a separate page (or in each related state section), provide an explanation of the assumptions and the basis of computation upon which the estimate of augmentations is made as well as the commitment items that are accounted for within that Augmentation; this can be sent along with the other supporting schedules.

Non-augmenting Other Funds include monies from certain other special funds included in the Special Fund Appendix to the Governor's Executive Budget and major restricted receipts and revenues that have program significance. They are identified in the SFA and the Governor's Executive Budget as Other Funds. Include on the SFA all those Other Fund monies included or proposed to be included in the Other Funds Section of the Summary by Fund and Appropriation in the Governor's Executive Budget for which monies were received or are expected to be received during the years reflected on the budget request forms. Generally, any Special Fund Appendix monies that are appropriated or executively authorized should be included.

In certain cases, funds in restricted receipt or restricted revenue accounts are appropriated or executively authorized. For these accounts only, enter the item under the appropriate General or Special Fund. Precede each title with the letter (R). **Include the appropriation number in parentheses after the fund name**.

The next two pages illustrate a full example of a SFA to show the formatting, proper naming conventions with appropriate coding, formats, and colors dictating how items should subtotal throughout the form. Also, follow the latest Governor’s Executive Budget for latest sequence and format.

SUMMARY BY FUND AND APPROPRIATION
Agency (BUSINESS AREA) Name

Fund/Appropriation (SAP Fund Type / SAP Fund)	Four Years Prior 20XX-XX Actual	Three Years Prior 20XX-XX Actual	Two Years Prior 20XX-XX Actual	One Year Prior 20XX-XX Actual	20XX-XX Available	20XX-XX Budget	20XX-XX PY1	20XX-XX PY2	20XX-XX PY3	20XX-XX PY4
GENERAL FUND (001):										
General Government:										
General Government Operations (10345)										
(F) Federal Grant - Admin (71234)										
(A) Criminal History Checks (4012345)										
(A) Reimbursement for Services (4023445, 4123445)										
(A) Miscellaneous (see footnote A)										
(R) Fines and Fees (60123)										
Subtotal										
Information Systems (10234)										
Subtotal - State Funds										
Subtotal - Federal Funds										
Subtotal - Augmentations										
Subtotal - Restricted Revenue										
Total General Government										
Grants and Subsidies:										
Grants to Entities (11123)										
(F) Federal Grant - Admin (71987)										
(A) Assessments (4000123)										
Subtotal										
Subtotal - State Funds										
Subtotal - Federal Funds										
Subtotal - Augmentations										
Total Grants and Subsidies										

STATE FUND	
FEDERAL FUNDS	
AUGMENTATIONS	
RESTRICTED	
GENERAL FUND TOTAL	

MOTOR LICENSE FUND (010):

Grants and Subsidies:

Grants to Entities (11123)	
Subtotal - State Funds	
Subtotal - Federal Funds	
Subtotal - Augmentations	
Subtotal - Restricted Revenue	
Total Grants and Subsidies	

OTHER FUNDS:

STATE STORES FUND (168)

Liquor Control Enforcement (EA) (21234)	
(A) Enforcement Reimbursement (4000777)	
(A) Sales Of Vehicles (4000888)	
STATE STORES FUND TOTAL	

DEPARTMENT TOTAL - ALL FUNDS

GENERAL FUND	
MOTOR LICENSE FUND	
LOTTERY FUND	
FEDERAL FUNDS	
AUGMENTATIONS	
RESTRICTED	
OTHER FUNDS	
TOTAL ALL FUNDS	

FOOTNOTES:

A: Miscellanous (4001234, 4002345, 4003456, 4004567 and 4005678)

AUTHORIZED AND FILLED COMPLEMENT SUMMARY

The Authorized and Filled Complement Summary report provides the number of authorized and filled salary positions by appropriation. This report provides information on the actual year, current authorized, and requested authorized counts, and is found within Business Warehouse Reports connection under the Budget Preparation/Reports folder.

- Prepare one summary exhibit via BudgetPrep for the agency that includes state, federal, and other accounts that have authorized complements. The total agency complement should be identified in the report.

- Use the variants for the report to assist in the population of the prompt screen. These will assist the dates for the report. As a reference, the Actual Year date should be the last Monday in the most recent fiscal year end, while the Available Year should be the most recent Monday that has occurred.

- Below is an example that shows a portion of the report that should be submitted with each agency‘s Requested Budget submittal.

Authorized and Filled Complement Summary

Fund Type		Appropriation(N)		Actual Authorized	Actual Filled	Current Authorized	Current Filled	Request Cost To Carry	Request PRR/I	Request Total Version: 040	OB Recom Version: 100	Recom Vs. Request Total	Recom Vs. Available Auth.
001	**General Fund**	**Cnstbl Ed&Trng Acct**	**60137**	3.00	3.00	3.00	3.00	3.00		3.00	3.00	0.00	0.00
		Crime Victims Pymnts	**60136**	8.00	6.00	0.00		0.00		0.00	0.00	0.00	0.00
		CrimeVictimSvcCompFd	**60511**			10.00	8.00	10.00		10.00	10.00	0.00	0.00
		Crm Vctms Cmp Srvcs	**70376**	2.00	1.00	2.00	2.00	2.00		2.00	2.00	0.00	0.00
		FirearmsEducTrngComm	**63054**	2.00	2.00	0.00		0.00		0.00	0.00	0.00	0.00
		InspctGnlWelfarFraud	**10600**	166.00	146.00	166.00	144.00	166.00		166.00	166.00	0.00	0.00
		JCJC	**10596**	22.00	19.00	25.00	21.00	25.00		25.00	25.00	0.00	0.00
		OffcStateInspctrGnrl	**10595**	40.00	39.00	41.00	38.00	41.00		41.00	41.00	0.00	0.00
		Office of Admin	**10620**	2,408.00	2,202.00	2,420.00	2,241.00	2,410.00		2,410.00	2,410.00	0.00	(10.00)
		Office of the Budget	**10622**	522.00	468.00	535.00	476.00	522.00		522.00	522.00	0.00	(13.00)
		OGC	**10599**	30.00	25.00	35.00	30.00	30.00		30.00	30.00	0.00	(5.00)
		PA Council on Arts	**10621**	11.00	10.50	12.00	11.50	11.50		11.50	11.50	0.00	(0.50)
		PCCD	**10624**	80.00	72.00	106.00	85.00	106.00		106.00	106.00	0.00	0.00
		PHRC - State	**10633**	87.00	82.00	87.00	79.00	87.00		87.00	87.00	0.00	0.00
		Safe School Advocate	**11015**	3.00	1.00	3.00	2.00	3.00		3.00	3.00	0.00	0.00

SECTION III

APPROPRIATION DETAIL

This section presents the appropriation information for the actual, available, and budget year.

Detailed information, including a commitment item summary, institutional costs, and federal funds, must be presented for each appropriation that supports a subcategory program. Each of these reports summarizes the total costs for the appropriations. In addition, appropriation detail will be entered in the BudgetPrep complement input forms and commitment item input forms at funds center level 3 and commitment item level 3. This section also provides guidance for the completion of the input forms and a summary of the required submittal reports.

APPROPRIATION DETAIL SUMMARY

The appropriation detail section of the agency budget request provides an overview of each related state group, standalone federal funds or standalone restricted funds based on the grouping on the SFA. These groupings should be presented in the agency budget request in the same order that is outlined in the SFA.

This section outlines details related to the entry and subsequent reporting of the agency budget request and covers the below items:

1) Guidance for the entry of data into the below listed BudgetPrep input forms and the details regarding their placement at the appropriate funds center and commitment item.

- i. Complement Input Form
- ii. Commitment Item Input Form
- iii. Distributions

2) Guidance on the Appropriation Detail submittal reports. This includes reviewing the report "Commitment Item Summary" and the institutional costs schedule for each related state program as shown on the SFA. Each of these reports summarizes the total costs for the appropriations and the fund source of the expenditures listed within.

BUDGETPREP COMPLEMENT PLANNING – INPUT INSTRUCTIONS

Existing filled and vacant position data as of ***August 18, 2025*** will be loaded to BudgetPrep from human resources (HR) data by IES.

- Filled positions are loaded with salary and benefits for either **26.0/26.1/26.2 pay periods depending on the budget year**.
- Vacant positions are loaded with salary and benefits for **9.0 pay periods**.
- LWOPs are loaded with "per payroll" benefits only for **26.0/26.1/26.2 pay periods depending on the budget year.**

Agencies should review that information to ensure that it reflects the approved rebudgets. All adjustments to complement planning data including filled positions, vacant/LWOP positions, new positions, other personnel costs, benefit costs, salary adjustment factors, and general salary increases 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.

Before beginning complement cost projections, agencies must:

- Verify that their agency data is populated in BudgetPrep. Generally, information will be loaded in version 10 at the start of the process.
- If separate Decision Packages are needed, the agency must contact the OBO BudgetPrep resource account at OB, GBO Budget Prep to request non-cost to carry decision packages. Please provide a short title to name the decision package. Please follow any guidance provided by OBO for the Budget Request submission.
- If the agency intends to request a new appropriation, the agency must contact the OBO BudgetPrep resource account at OB, GBO Budget Prep to request the Temporary Fund Request Template so that a temporary SAP fund can be created within BudgetPrep. If a new augmentation commitment is needed, please follow this same guidance.

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 amount per pay period are an estimate of the statewide averages. All adjustments proposed by the agency must be provided to OBO and approved prior to budget submission. OBO 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 E. Estimated workers' compensation factors by agency are provided in Table H. If an agency proposes using a benefit factor other than those shown on the chart in Table E or H, an adjustment must be entered in the complement adjustment input form and a Complement Adjustments Worksheet must be provided.

Salary Adjustment Factor (SAF) – 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 expired labor agreements; therefore longevity increments may be unknown and may not be included.

Turnover – The turnover factors have been estimated using a multi-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, 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.

Savings from Furloughed Employees – Planned furloughs should be discussed with OBO immediately. If employee furloughs are necessary during the requested budget year, the biweekly payroll figure for filled positions will need to be reduced by the sum of the actual biweekly payroll for those employees furloughed after the date of the biweekly payroll.

To account for these types of 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 UC costs for employees furloughed in the current budget year

- 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 requested budget year).
- Enter the resulting amount in the Other Personnel Costs input tab, entered as commitment item 6149000. Also, include calculations in the Complement Adjustments Worksheet (Budget Instructions and Agency Templates)

Link to Labor and Industry UC tables: https://www.pa.gov/agencies/dli/resources/for-claimants-workers/benefits-information/benefit-guide

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 loaded into BudgetPrep. The agency should budget for vacancies at ***nine (9) 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, pay scale, and biweekly hours may be adjusted on a per position basis on 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.

If there are vacancies listed and no corresponding biweekly salary and the agency intends to fund any portion of these positions, 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.

Generally, LWOP positions are budgeted at 26, 26.1, or 26.2 pay periods (only health and life insurance benefits; not salary). 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).

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 OBO, that would increase your complement, and are not transferred from another appropriation, enter these positions as "New" positions. Include the justification for new positions and the number of pay periods budgeted in the Complement Adjustments Worksheet. ***Positions added during rebudget, but not yet created by HR are not to be entered as new positions. These positions should be entered as a vacant position adjustment.***

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. Federal Direct and Non-Federal Direct adjustments added directly to distributions should NOT be entered on this tab.

Please see the below scenarios to ensure proper entry:

> **Filled or Vacant Position Savings from Complement Reductions (Eliminations)** – If reductions to complement are anticipated during the requested budget year, enter the number of positions to be eliminated, the number of pay periods, and the total 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, this adjustment(s) must be shown 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 and/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 Comp, Non-Standard Salaries, Rewards/Bonuses, Allowances, and Litigation/Arbitration/Payouts. This tab automatically calculates the benefits (based on Table G) for the items entered.

Other Adjustments (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. Explain the adjustment in the Complement Adjustments Worksheet

Reason Codes: These are used to categorize various adjustments or records that are made within the complement section. These codes can be up to five character in length and contain both numeric and alpha characters.

Below is the list of Reason Codes that you will encounter while making your adjustments or reviewing reports within BudgetPrep. There are a few reason codes that could be used interchangeably. Some interchangeable reasons codes can be used for similar activity but are for two separate purposes to assist in grouping adjustments within BudgetPrep.

00001. Reclass Position(s) - A CAJ to account for reclassifying a position. This could be as simple as a change moving from a “II” to a “III” or much more involved such as with a reorganization.

00002. Eliminate Position(s) – A CAJ to a decrease authorized complement that is not being transferred to another program/fund.

00003. Transfer out – A CAJ or OAJ for transferring out partial positions to another fund/program. Should not be used to move FTEs from one fund/program to another.

00004. Transfer in – A CAJ or OAJ for transferring in partial positions to another fund/program. Should not be used to move FTEs from one fund/program to another.

00005. Move to Recruitment Pool/Vacant – CAJ to account for shifting a position from the Recruitment Pool to a vacancy, or visa-versa.

00006. Time sheet transfer in – CAJ to account for when a portion of an employee’s salary is time carded to more than one fund that the position is authorized in.

00007. Time sheet transfer out – CAJ to account for when a portion of an employee’s salary is time carded to more than one fund that the position is authorized in.

00008. Per diem Committee/Board member – This is to account for any additional personnel costs such as per diem that board members receive.

00009. Position adjustment-salary/wage – CAJ to account for small adjustments to positions to account for minor salary adjustments.

00010. Missing Benefits – wage positions – OAJ to add additional benefits costs for wage positions that were not added as a CAJ or brought in with the complement pull.

00011. Labor Distribution – CAJ to increase or decrease costs that are charged to other funds.

00012. Cross Charges – in/(out) – This is to account for positions that are charged across multiple funding sources.

00013. Adjust Authorized Complement (F/V/N/L) – CAJ to account for positions that were added as authorized complement but have not yet been added as a vacancy FTE. This is primarily used in Budget Requests to account for positions that were added as authorized complement at Rebudget.

00014. Benefit Adjustments – OAJ to account for either a reduction or an addition to benefit commitment item.

00015. Attrition Adjustment - OAJ to account for either a reduction or an addition to the SAF/GSI commitment item.

00016. Reclassification Adjustment - A CAJ to account for reclassifying a position. This could be as simple as a change moving from a "II" to a "III" or much more involved such as with a reorganization.

00017. Payroll Additive –CAJ and OAJ to account for miscellaneous adjustments.

00018. Cost Sharing – CAJ for costs that are shared by multiple agencies and/or funds.

00019. Transfer Authorized FTE/Program – CAJ when you are transferring authorized complement from one fund to another fund. Only use if you are not going to back fill with New Positions in the fund that reduced the FTE. The only exception to this rule is if you are transferring a program to another fund/agency, then you will need to request these as new.

00020. Ending Adjustment – A final adjustment that is needed to prepare personnel costs for submission reporting. This adjustment should ensure that all personnel major objects, by fund, are rounded to the closest thousands.

NO_RC **NO REASON CODE - BUD PREP DUMMY** – This reason code shows on reports for all Other Personnel Adjustments.

**Not assigned** – Default Complement Pull (F/V/L)

<u>Personnel Ending Adjustment – Preparing for Submittal Reporting</u>

Budget rules state that all major objects need to be aligned to the closest thousand. Below outlines the current process for adjusting personnel, at the fund level, to the closest thousand.

<u>THERE IS NO LONGER AN AUTOMATIC ROUNDING FEATURE WITHIN BUDGETPREP TO ALIGN PERSONNEL TO THE CLOSEST THOUSAND.</u>

<u>It is HIGHLY RECOMMENDED that rounding is done at the VERY end of the Budget Request Process.</u>

Once all adjustments have been made in Complement for a particular fund, close all excel workbooks so there are no active connections to Business Warehouse including any connections to the input forms. Run the Complement Detail report and determine the amount of the adjustment to finalize the personnel amount.

Enter an OAJ using the “Reason Code 00020 Ending Adjustment” reason code. The agency has the flexibility to enter this adjustment anywhere that can sustain that adjustment. **<u>Do not enter a negative adjustment to a fund/ fund center/commitment item combination that does not have a sufficient positive budget to sustain the adjustment</u>.** Usually, “6111000-Salaries-RegHour” within the first fund center that has funded complement, and has adequate budget, is used.

More than one Reason Code 00020 can be entered into a fund, and there is no dollar restriction on the amount, please exercise caution while making these adjustments.

<u>If an agency needs to make an adjustment to this amount due to additional complement adjustment being entered, they can either:</u>

1) Rerun the reports, determine the new total amount, and replace the current adjustment with the updated amount.

Or

2) Rerun the reports and enter a new adjustment to another commitment item with the new difference to finalize personnel.

SALARY ADJUSTMENT/GENERAL SALARY INCREASE FACTORS
TABLE D

Bargaining Unit Group	Bargaining Unit	Turnover	Longevity / Increment	Salary Adjustment Factor	GSI
11	GENERAL NONSUPERVISORY - MASTER AGREEMENT	-0.01320	0.03375	0.02055	0.02000
12	GENERAL SUPERVISORY - MASTER MEMORANDUM	-0.01416	0.03375	0.01959	0.02000
13	CORRECTIONS OFFICERS/PSYCHIATRIC SECURITY AIDES RANK & FILE	0.01475	0.04335	0.05810	0.02250
15	LIQUOR STORE CLERKS RANK AND FILE	-0.01485	0.03975	0.02490	0.02000
17	STATE POLICE RANK AND FILE	0.02981	0.02505	0.05486	0.02000
18	LIQUOR STORE CLERKS SUPERVISORY	-0.02638	0.03525	0.00887	0.02000
19	MEDICAL AND SUPPORTIVE SERVICES, NONSUPERVISORY	-0.00986	0.03375	0.02389	0.02000
20	MEDICAL AND SUPPORTIVE SERVICES, SUPERVISORY	-0.01393	0.03375	0.01982	0.02000
21	SOCIAL AND REHABILITATIVE SERVICES, NONSUPERVISORY	-0.01423	0.03375	0.01952	0.02000
22	SOCIAL AND REHABILITATIVE SERVICES, SUPERVISORY	-0.01553	0.03375	0.01822	0.02000
23	COMPENSATION REFEREES UNIT	-0.01544	0.03375	0.01831	0.02000
24	ADULT CORRECTION EDUCATION, NONSUPERVISORY	-0.02137	0.06000	0.03863	0.02500
26	PHYSICIANS AND RELATED OCCUPATIONS, NONSUPERVISORY	0.02607	0.03375	0.05982	0.02000
27	PHYSICIANS AND RELATED OCCUPATIONS, SUPERVISORY	0.00530	0.03375	0.03905	0.02000
29	SECURITY RANK AND FILE	-0.01187	0.03375	0.02188	0.02000
30	SECURITY SUPERVISORY	-0.01563	0.03375	0.01812	0.02000
31	EDUCATIONAL AND CULTURAL NONSUPERVISORY	-0.01458	0.03375	0.01917	0.02000
32	EDUCATIONAL AND CULTURAL SUPERVISORY	-0.02369	0.03375	0.01006	0.02000
33	INSTRUCTIONAL NONTENURED, NONSUPERVISORY	-0.00851	0.03375	0.02524	0.02000
34	PUC ASSISTANT COUNSEL, NONSUPERVISORY	-0.01414	0.03375	0.01961	0.02000
35	CAPITOL POLICE	0.00434	0.03375	0.03809	0.02250
36	LIQUOR LAW ENFORCEMENT, NONSUPERVISORY	-0.01725	0.03375	0.01650	0.02000
37	LIQUOR LAW ENFORCEMENT, SUPERVISORY	-0.02280	0.03375	0.01095	0.02000
38	STATE PARK RANGERS	-0.01553	0.04215	0.02662	0.02750
40	GAME LAW ENFORCEMENT OFFICERS	-0.00165	0.03375	0.03210	0.02250
41	ATTORNEY GENERAL INVESTIGATORS ASSOCIATION	-0.01482	0.03375	0.01893	0.02000
43	FISH LAW ENFORCEMENT OFFICERS	0.01459	0.03375	0.04834	0.02250
45	FOP LODGE 92	-0.01320	0.03375	0.02055	0.02000
46	FOP LODGE 92 OAG	-0.01320	0.03375	0.02055	0.02000
86	PHILADELPHIA REGIONAL PORT AUTHORITY - RANK AND FILE	0.00202	0.00000	0.00202	0.00000
87	INDEPENDENT AGENCY - MANAGEMENT	0.01672	0.03375	0.05047	0.02000
89	PENNSYLVANIA PUBLIC UTILITY COMMISSION - MANAGEMENT	-0.01318	0.03375	0.02057	0.02000
93	AUDITOR GENERAL - MANAGEMENT	-0.00189	0.03375	0.03186	0.02000
94	NO ELECTED REPRESENTATION	-0.01781	0.03375	0.01594	0.02000
97	MANAGEMENT AND TRAINEES	-0.01362	0.03375	0.02013	0.02000
98	UNCLASSIFIED	-0.01362	0.03375	0.02013	0.02000

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

Type of Benefit	Dollars Per Funded Pay Period	Percentage	Comments
Health Benefits			
Active Employee	$688		The health rates are applied per active employee.
Annuitant	$240		
State Police Enlisted	$1,215		
State Police Annuitant	$1,795		
Social Security		6.20%	For 2025, 6.20% up to about $176,100 for survivors and old age retirement.
Medicare		1.45%	
Life Insurance	$3.75		Billed at $0.203 per $1,000 of payroll per month up to the $40,000 salary limit.
Workers' Compensation Unemployment		To be calculated	Rate ranges based on agency experience as per Table F. Agencies are billed for actual claims. See instructions for information on calculating unemployment compensation costs.
Leave Payouts		1.10%	Corrections
		0.74%	Human Services
		1.40%	Transportation
		3.39%	State Police
		1.66%	All Other Agencies

RETIREMENT RATES
TABLE F

Class	Category	Category Description	Average Rate
A	0	All Others - Age 60 Retirement	31.21%
A	1	Age 50 Retirement	35.20%
A	2	Legislators	35.20%
A	3	Judges	31.21%
A	4	Magisterial District Judges	31.21%
A	5	State Police Officers	57.59%
A	6	Liquor Control Enforcement Officers	35.20%
A	7	Capitol Police/Park Rangers	33.39%
A	8	Enforcement Officers (Attorney General/Probation & Parole/Fish & Boat)	35.20%
AA	0	All Others - Age 60 Retirement	39.56%
AA	1	Age 50 Retirement	44.38%
AA	2	Legislators	44.38%
AA	6	Liquor Control Enforcement Officers	44.38%
AA	7	Capitol Police/Park Rangers	40.55%
AA	8	Enforcement Officers (Attorney General/Probation & Parole/Fish & Boat)	44.38%
A3	0	All Others - Age 65 Retirement	26.58%
A3	1	Age 55 Retirement	30.22%

Class	Category	Category Description	Average Rate
A3	2	Legislators	30.22%
A3	5	State Police Officers	51.36%
A3	6	Liquor Control Enforcement Officers	30.22%
A3	7	Capitol Police/Park Rangers	27.75%
A3	8	Enforcement Officers (Attorney General/Probation & Parole/Fish & Boat)	30.22%
A4	0	All Others - Age 65 Retirement	26.58%
A4	1	Age 55 Retirement	30.22%
A4	2	Legislators	30.22%
A4	5	State Police Officers	51.36%
A4	6	Liquor Control Enforcement Officers	30.22%
A4	7	Capitol Police/Park Rangers	27.75%
A4	8	Enforcement Officers (Attorney General/Probation & Parole/Fish & Boat)	30.22%
A5	0,3,4	Class A-5 Hybrid	18.75%
A6	0,3,4	Class A-6 Hybrid	18.75%
DC	0,3,4	Defined Contribution Plan Only	18.71%
D4	2	Legislators	47.50%
E1	3	Judges	51.49%
E2	4	Magisterial District Judges	51.49%

OTHER PERSONNEL COSTS
TABLE G

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

WORKERS' COMPENSATION RATES
TABLE H

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 2026-27 fiscal year.

Factors below are shown as decimals.

Governor's Office	0.00100
Executive Offices	0.00100
Lt. Governor's Office	0.01162
Attorney General	0.01024
Auditor General	0.00760
Treasury	0.00111
Aging	0.00100
Agriculture	0.01171
Banking and Securities	0.00100
Civil Service Commission	0.00100
Community and Economic Development	0.00100
Conservation and Natural Resources	0.01580
Corrections	0.02181
Drug and Alcohol Programs	0.00100
Education	0.00100
Emergency Management Agency	0.00183
Environmental Hearing Board	0.00100
Environmental Protection	0.00441
Ethics Commission	0.00100
Fish and Boat Commission	0.01865
Game Commission	0.01422
Gaming Control Board	0.00100
General Services	0.00793
Health	0.00369
Health Care Cost Containment Council	0.00100
Historical and Museum Commission	0.01051
Human Services	0.02131
Infrastructure Investment Authority	0.00100
Insurance	0.00100
Labor and Industry	0.00183
Liquor Control Board	0.01706
Military and Veterans Affairs	0.01810
Milk Board	0.00812
Municipal Retirement System	0.00100
Philadelphia Regional Port Authority	0.00981
Public School Employees' Retirement	0.00100
Public Utility Commission	0.00114
Revenue	0.00340
State	0.00156
State Employees' Retirement System	0.00100
State Police	0.01460
Thaddeus Stevens	0.00207
Transportation	0.01749
Legislature - House	0.00100
Legislature - Senate	0.00100
Legislature – Other Agencies	0.00100

BUDGETPREP CI (COMMITMENT ITEM) PLANNING – INPUT INSTRUCTIONS

CI Planning Input Form

- This input form is used to provide a detailed breakdown of the total estimated non-personnel costs (operations, grants, fixed assets, etc.).

- Separate input is required at "Funds Center Level 3" (roughly equivalent to bureau) within a fund. Separate input is also required for each decision package. When preparing budget requests, agencies are required to enter information at the commitment item level within "Funds Center Level 3".

- ***Federal subgrants:*** ***The parent side of a subgrant should use commitment item 6000035 (BR-Federal Subgrants Planned) to budget for the amount that will be subgranted (budget transfer) to another line item.***

- ***HR & IT Billings*****: *The commitment item to be used by agencies for HR costs is 6343124 (HR Shared Services) and for IT costs is 6343400 (IT Shared Services).***

Augmentations Input Form

- This input form is used to provide a detailed breakdown by source of the total estimated augmentations supplementing an appropriation (SAP fund). A revenue commitment item number exists for all current augmentation sources.

- Enter the revenue commitment item and the estimated dollar amount for the budget year. If the agency anticipates a new augmentation source, they must contact OB, GBO Budget Prep to have a temporary revenue commitment item created. Please provide a title and details for the revenue source with this temporary request.

Projections of Financial Data (For SFA planning years)

- All financial data must be projected for the budget year as well as for future years. The trends described by these projections are intended to show the future cost consequences of current existing policy commitments. In other words, the projections are to show the future trends in program costs if the current level of service is maintained over the five-year period. Trends in costs may change to reflect productivity changes. The following are a few of the more obvious factors that should be considered in making the projection:

  1. Inflationary trends that will affect the costs of services.

  2. Changes in the number of clients receiving services. If the Commonwealth has committed to serving all those meeting eligibility requirements, program activity and cost will change with the number of eligible clients.

  3. Mandated Services – Where funding levels are pre-determined by a formula, program service output and cost will fluctuate consistent with the formula.

  4. A new method of processing in the budget year may increase productivity and reduce costs or increase output in the future.

BUDGETPREP DISTRIBUTION – INPUT INSTRUCTIONS

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. Agencies enter the budget year amounts requested for each commitment item at funds center level 3 and commitment item level 3. Detail below commitment item level 3 may also be provided. Lower-level commitment items are available for data input on the screen. Changes to request amounts for personnel services must be made in the Complement Planning Input form. Reports must be used to show the totals of personnel and non-personnel commitment items and to view the effects of source of funds distributions among types.

Agencies distribute each commitment item by budget types: appropriation, augmentations, federal transfers and non-federal transfers.

- The total of the commitment item and complement amounts in budget type 1000, appropriation and executive authorizations, must agree with the requested appropriation amounts and must total to rounded thousands at commitment item level 1, funds center level 1.

- The total commitment item and complement amounts shown as augmentations in budget type 2000 shown in 6xxxxxx series commitment items (and offset in revenue commitment item 4xxxxxx series) must agree with the total shown on the summary by fund and appropriation.

- 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 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 in the first instance and transferred to other appropriations, 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 your Business Area) or through 92xxxxx transfers in BudgetPrep Distributions versus adjustments made in the Complement Input form tabs.**

Amounts on this input form are in total dollars including appropriated funds, federal transfers, non-federal transfers, and augmentations. Double check to ensure that amounts are submitted in thousands at the CI Availability Control Level (e.g. 6300000).

To review the accuracy of the information entered into the Distributions Input form, utilize the *Commitment Item by Budget Type-Version Comparison* report.

For specific BudgetPrep questions, review the BudgetPrep User's Guide on the Office of the Budget intranet website Budget and Rebudget Submissions and on the OB Website Budget Instructions & Agency Templates.

SUMMARY OF APPROPRIATION DETAIL / SUBMISSION REPORTS

A set of schedules should be prepared, for each related state appropriation, standalone federal, or standalone restricted as displayed on the SFA. This set of schedules should include the following information:

- **CI Summary** – This is a report generated from data entered within BudgetPrep that provides multiple tabs that are needed for submittal purposes. Below lists each tab and any additional materials that could be provided for additional support.
    - **Related State Summary** – The profile tab acts as the introduction page to the related state packet.
        - *In addition, it is recommended that the profile tab is proceeded by* ***a separate Word file*** *that includes narratives to describe the appropriations, augmentations, background on programs, and narrative breakout of CTC changes that show up on the ASUMs for this group/appropriation.*
    - **ASUM (OPER and/or G&S)** – A summary of the major CTC changes from one year to the next, this should be more descriptive than just a CI or general expenses category and should describe the cause of the change. Examples would include increases or decreases in a specific contract, or a breakdown of changes in any rates.
    - **Commitment Item Summary** – This compares Actual, Available and Budget year broken down between, state, federal, restricted, and other funds across the different major objects and if those funds are either appropriated or augmented funded.

- **Complement Planning Summary** – This is a report generated from data entered within BudgetPrep comparing two versions within BudgetPrep. For agency submittal purposes, only the agency working version would be used.

- **Institutional Workbook** – This workbook should be used for all institutional appropriations and presents costs by institution and institution population by actual, available, and budget years.

COMMITMENT ITEM SUMMARY – INSTRUCTIONS

The commitment item summary report is used to provide brief, executive level summaries of the requests for each state appropriation (SAP fund), associated federal appropriations, and executive authorizations within a related state appropriation. It is important that key activities and intended accomplishments be highlighted on these forms for executive level review.

Complete a separate report, in the BudgetPrep folder within Analysis for Office, for each related state appropriation. In most cases a report should not be completed for federal appropriations unless the federal appropriation is related to itself and must be reported. Below will detail the tabs associated with this report.

PROFILE Tab – is for a brief description of the program and activities funded by this appropriation. In the report, within the green box below, provide a concise descriptive statement regarding the types of activities conducted and services provided by the program. In addition, include the statutory citation or court decision that created this appropriation and any additional changes in legislation that affect the operation of the program, the activities performed, and/or the services provided. Avoid long presentations of the history of the program or the organization providing the services.

*It is recommended that the profile tab is proceeded by **a separate word file** that includes narratives to describe the appropriations, augmentations, background on programs and narrative breakout of CTC changes that show up on the ASUMs for this group/appropriation.*

APPROPRIATION / FUND PROFILE

Business Area:	**81**	**Executive Offices**
Appropriation: (first 5 digits of SAP Fund)	**10620**	**Office of Administration**
Fund Type:	**001**	**General Fund**

This box is on the profile tab of the report and should be linked to the ASUM tabs, if the ASUM tabs are not linked, please link them to the green box on the profile tab.

Budget Year	**2022**	**Version**	**0**	**40**	**#**
Related State	**10620**	**DPACK Type**	**CTC**	**PRR**	**INIT**
		Decision	**1**		

ASUM – OPER Tab

Used for general government and institutional appropriations that include complement information.

Complete the green highlighted sections using the following guidelines:

Complement Information – For the actual year, enter the total authorized complement based on the last Monday of June from the most recent fiscal year end. For the available year, enter the complement based on the most recent Monday.
Agency Proposal and GBO Changes from Available Year: The lower section of this report is designed to highlight all the increases and decreases between the available amount and the budget request by activity. It includes three subsections:
(1) nonrecurring costs, (2) cost to carry costs, and (3) PRR and initiatives costs.

For each item of significant change, enter the dollar amount involved and the associated complement. Identify state (S), federal (F), and augmentations or restricted other (A) funds separately. Do not use the letter designations S, F, and A on any subtotal lines. Use of these designations will result in double counting of the dollar amounts in the request.

Nonrecurring costs – Separately identify each item that no longer applies to the budget request that was previously included in the available year amount. These include items such as major contracts and equipment purchases and should be entered with a minus sign in front of the dollar amounts.
Cost to Carry – The focus on this summary should be on activities and intended accomplishments. Increases requested for cost to carry must be separately identified by activity and if necessary, by item. Include a separate entry for each increase necessary to carry forward costs funded in the available year. Unusual factors such as statutory salary increases, major reclassifications, significant increases in fuel or rental costs, etc. may also be identified separately.

- If the Agency Request authorized complement is different from the available year authorized complement, this change needs to be identified within the green box utilizing the position column. Follow the guidance above to account for this change.
- Each significant change should appear as a separate item.
- A single entry that reflects the accumulation of changes too small to highlight individually may be entered at the end of the list.
- **PRRs and Initiatives - PRRs and initiatives are not to be submitted in the 2026-27 budget request.**
- The total request is the sum of the current programs. The template will add the total automatically and should reflect the overall agency request on the CI Summary tab.

Executive Offices
10620
Office of Admin
General Fund
[Dollar Amounts in Thousands]

STATE FUNDS SUMMARY	Request	Recomm.
	$ 10,453	$ 10,453
Change from Actual - Amount	$ 806	$ 806
Change from Actual - Percent	8.35%	8.35%
Change from Available - Amount	$ 0	$ 0
Change from Available - Percent	0.00%	0.00%

APPROPRIATION DESCRIPTION

This box is on the profile tab of the report and should be linked to the ASUM tabs, if the ASUM tabs are not linked, please link them to the green box on the profile tab.

APPROPRIATION FUNDING AND COMPLEMENT SUMMARY

	Actual		Available		Agency Request		GBO Recomm	
SOURCE	Amount	Pos.	Amount	Pos.	Amount	Pos.	Amount	Pos.
State	$ 9,647	-	$ 10,453	-	$ 10,453	-	$ 10,453	-
Federal	1,333	-	0	-	0	-	0	-
Augs	401,413	-	430,068	-	430,068	-	430,068	-
Total	412,393	0	440,521	0	440,521	0	440,521	0

AGENCY PROPOSAL AND GBO CHANGES FROM AVAILABLE YEAR

		Agency Request		GBO Recomm	
	SOURCE	Amount	Pos.	Amount	Pos.
Available Year Appropriation:	S	$ 10,453	-	$ 10,453	-
	F	0	-	0	-
	A	430,068	-	430,068	-
Non-recurring					
Cost to Carry					
PRRs and Initiatives					

ASUM – G&S Tab –

Used for non-complement grants and subsidies appropriations, which could include minimal operating funds.

This form provides a breakdown of the components of the funding within the appropriation.

Breaking out each component provides descriptions on what those components are and how the requested funding is calculated or determined.

Complete the green highlighted sections that are applicable for the submittal using the following guidelines:

STATE FUNDS SUMMARY	Request	Recomm.
	$ 11,576	$ 0
Change from Actual - Amount	$ 1,929	($ 9,647)
Change from Actual - Percent	20.00%	-100.00%
Change from Available - Amount	$ 1,123	($ 10,453)
Change from Available - Percent	10.74%	-100.00%

Executive Offices
10620
Office of Admin
General Fund
[Dollar Amounts in Thousands]

APPROPRIATION DESCRIPTION
This box is on the profile tab of the report and should be linked to the ASUM tabs, if the ASUM tabs are not linked, please link them to the green box on the profile tab.

APPROPRIATION FUNDING SUMMARY

	Actual	Total Approp (Available	Agency Request: Cost to Carry	PRR/I	Total Request	GBO Recommended: Cost to Carry	PRR/I	Total Recomm
State	**$ 9,647**	**$ 10,453**	**$ 11,576**	**$ 0**	**$ 11,576**	**$ 0**	**$ 0**	**$ 0**
Federal	1,333	0	0	0	0	0	0	0
Augs	401,413	430,068	457,913	0	457,913	0	0	0
Total	412,393	440,521	469,489	0	469,489	0	0	0

Program Cost Components – This represents major sections within the grant funding request. On this form only show the state funding. In most cases these components should tie back to a model that is provided separately. This section also provides a column to breakout any PRRs, if applicable to that request year.

PROGRAM COST COMPONENTS
State Funds Only

Program Cost Co	Actual	Total Approp (Available	Agency Request: Cost to Carry	PRR/I	Total Request	GBO Recommended: Cost to Carry	PRR/I	Total Recomm	Diff from Avail: Agency Request	OB Recomm
					0			0	0	0
					0			0	0	0
					0			0	0	0
					0			0	0	0
					0			0	0	0
					0			0	0	0
					0			0	0	0
					0			0	0	0
Total State Fun	0	0	0	0	0	0	0	0	0	0

Description Of Program Components – In this section, please provide a description of the components listed above, and provide an explanation of the changes from the available year to the Total Agency Request. In applicable years, please provide descriptions, both numerical and narrative, for any PRRs that are shown in the Program Cost Component section.

DESCRIPTION OF PROGRAM COMPONENTS AND EXPLANATION OF CHANGES FROM AVAILABLE YEAR

COMMITMENT ITEM SUMMARY

The below represents a summary of historical and requested funding based on the criteria entered on the prompt screen.

- Amounts on the CI Summary tab for "Actual Year" and "Available Year" columns are populated with SAP data at that moment in time (live data).
- "Request Year" columns will populate based on the data entered in BudgetPrep. Dollar amounts should be rounded to thousands for the Request Year columns.
- The request year totals by State/Federal/Augs should reflect the overall agency request on the ASUM-Oper tab

Commitment Item Summary

CI Avail Ctrl	GBO Src Fnds	Actual Year Appropriated	Actual Year Augmentations	Actual Year Total	Available Year Appropriated	Available Year Augmentations	Available Year Total	Request Year Appropriated	Request Year Augmentations	Request Year Total
Budgetary Reserve	**F**	$ 336		$ 336						
	S	$ (58,702)	$ 58,702	$ 0						
	Overall Result	**$ (58,366)**	**$ 58,702**	**$ 336**						
Personnel Services	**S**	$ 3,144,702	$ 261,370,778	$ 264,515,480	$ 3,698,000	$ 269,071,334	$ 272,769,334	$ 4,020,000	$ 298,155,000	$ 302,175,000
	Overall Result	**$ 3,144,702**	**$ 261,370,778**	**$ 264,515,480**	**$ 3,698,000**	**$ 269,071,334**	**$ 272,769,334**	**$ 4,020,000**	**$ 298,155,000**	**$ 302,175,000**
Operating Expenses	**F**	$ 378,584		$ 378,584						
	R		$ 18,614,442	$ 18,614,442		$ 24,392,000	$ 24,392,000		$ 23,500,000	$ 23,500,000
	S	$ 5,749,000	$ 115,372,263	$ 121,121,263	$ 5,983,000	$ 132,098,175	$ 138,081,175	$ 6,784,000	$ 131,213,000	$ 137,997,000
	Overall Result	**$ 6,127,584**	**$ 133,986,705**	**$ 140,114,289**	**$ 5,983,000**	**$ 156,490,175**	**$ 162,473,175**	**$ 6,784,000**	**$ 154,713,000**	**$ 161,497,000**
Fixed Assets Expense	**F**	$ 954,080		$ 954,080						
	R		$ 1,354,898	$ 1,354,898		$ 608,000	$ 608,000		$ 1,500,000	$ 1,500,000
	S	$ 757,000	$ 4,642,080	$ 5,399,080	$ 732,000	$ 3,898,376	$ 4,630,376	$ 732,000	$ 3,545,000	$ 4,277,000
	Overall Result	**$ 1,711,080**	**$ 5,996,978**	**$ 7,708,058**	**$ 732,000**	**$ 4,506,376**	**$ 5,238,376**	**$ 732,000**	**$ 5,045,000**	**$ 5,777,000**
Grants	**S**	$ 55,000		$ 55,000	$ 40,000		$ 40,000	$ 40,000		$ 40,000
	Overall Result	**$ 55,000**		**$ 55,000**	**$ 40,000**		**$ 40,000**	**$ 40,000**		**$ 40,000**
Total	**F**	$ 1,333,000		$ 1,333,000						
	R		$ 19,969,340	$ 19,969,340		$ 25,000,000	$ 25,000,000		$ 25,000,000	$ 25,000,000
	S	$ 9,647,000	$ 381,443,823	$ 391,090,823	$ 10,453,000	$ 405,067,885	$ 415,520,885	$ 11,576,000	$ 432,913,000	$ 444,489,000
	Overall Result	**$ 10,980,000**	**$ 401,413,163**	**$ 412,393,163**	**$ 10,453,000**	**$ 430,067,885**	**$ 440,520,885**	**$ 11,576,000**	**$ 457,913,000**	**$ 469,489,000**

The remaining two tabs of the Commitment Item Summary (shown below) are not required for submittal and are for informational purposes only.

COMPLEMENT PLANNING SUMMARY REPORT

This report is generated from the BudgetPrep Complement Input Form for each appropriation (SAP fund) included in the agency's budget request submission. The Complement Planning Summary is used to calculate and to document personnel costs. This information should be prepared using the various tabs of the Complement Input form within the BudgetPrep system. A separate Complement Planning Summary should be prepared for each state appropriation or executive authorization (SAP fund), and all other accounts for which there is an authorized complement or complement is requested. Totals for state, federal, and other funds must agree with the Agency Request totals on the Commitment Item Summary. All dollar, position, and pay period information must be entered to ensure proper calculation. All salary and benefit information, factors, and rates may be subsequently adjusted by OBO, as needed, to reflect such changes as those resulting from collective bargaining.

		Version 40 - Agency Budget Submission				
		As of Date 08/15/2022				
				CURRENT	PAY	TOTAL
		RATE	POS	PAYROLL	PDs	REQUEST
SALARY	Current Filled	26.0	2,200	$6,982,195.20	57,226.0	$181,537,450.00
	Filled Adjustments		0		(4,290.0)	($752,311.00)
	Salary Adjustment Factor					$1,256,865.00
	TOTAL SALARIES		**2,200**	**$6,982,195.20**	**52,936.0**	**$182,042,004.00**
	Vacancies/LWOP	26.0	207	$553,780.50	2,041.0	$5,428,311.00
	Vacant/LWOP Adjustments		3		(182.0)	$322,384.00
	TOTAL VACANT/LWOP		**210**	**$553,780.50**	**1,859.0**	**$5,750,695.00**
	New Positions		0	$0.00	0.0	$0.00
	Other Personnel Costs					$0.00
	Salary Increase					$0.00
	Benefits	69.2%				$129,870,438.00
	Other Adjustments					($14,683,887.00)
	TOTAL SALARIED PAYROLL		**2,410**	**$7,535,975.70**	**54,795.0**	**$302,979,250.00**
WAGE	Current Filled		14	$29,523.75	364.0	$767,618.00
	Filled Adjustments		-12		(312.0)	$3,962,388.00
	Salary Adjustment Factor					$4,092.00
	TOTAL WAGE		**2**	**$29,523.75**	**52.0**	**$4,734,098.00**
	Vacancies/LWOP		20	$29,936.25	78.0	$152,217.00
	Vacant/LWOP Adjustments		-15		(65.0)	($45,435.00)
	TOTAL VACANT/LWOP		**5**	**$29,936.25**	**13.0**	**$106,782.00**
	Other Personnel Costs					$0.00
	Salary Increase					$0.00
	Benefits	8.7%				$422,650.00
	Other Adjustments					$776,220.00
	TOTAL WAGE PAYROLL		**7**	**$59,460.00**	**65.0**	**$6,039,750.00**
TOTALS	Transfers In					$0.00
	Direct Charges In					$0.00
	TOTAL PERSONNEL		**2,417**	**$7,595,435.70**	**54,860.0**	**$309,019,000.00**
	Federal Transfers Out					$0.00
	Non-Federal Transfers Out					$0.00
	Augmentations					$305,151,000.00
	Direct Charges Out					$0.00
	Personnel					**$3,868,000.00**

		#NAME?				
		#NAME?				
				CURRENT	PAY	TOTAL
		RATE	POS	PAYROLL	PDs	RECOMMENDED
SALARY	Current Filled	26.0	0	$0.00	0.0	$0.00
	Filled Adjustments		0		0.0	$0.00
	Salary Adjustment Factor					$0.00
	TOTAL SALARIES		**0**	**$0.00**	**0.0**	**$0.00**
	Vacancies/LWOP	26.0	0	$0.00	0.0	$0.00
	Vacant/LWOP Adjustments		0		0.0	$0.00
	TOTAL VACANT/LWOP		**0**	**$0.00**	**0.0**	**$0.00**
	New Positions		0	$0.00	0.0	$0.00
	Other Personnel Costs					$0.00
	Salary Increase					$0.00
	Benefits	#DIV/0!				$0.00
	Other Adjustments					$0.00
	TOTAL SALARIED PAYROLL		**0**	**$0.00**	**0.0**	**$0.00**
WAGE	Current Filled		0	$0.00	0.0	$0.00
	Filled Adjustments		0		0.0	$0.00
	Salary Adjustment Factor					$0.00
	TOTAL WAGE		**0**	**$0.00**	**0.0**	**$0.00**
	Vacancies/LWOP		0	$0.00	0.0	$0.00
	Vacant/LWOP Adjustments		0		0.0	$0.00
	TOTAL VACANT/LWOP		**0**	**$0.00**	**0.0**	**$0.00**
	Other Personnel Costs					$0.00
	Salary Increase					$0.00
	Benefits	#DIV/0!				$0.00
	Other Adjustments					$0.00
	TOTAL WAGE PAYROLL		**0**	**$0.00**	**0.0**	**$0.00**
TOTALS	Transfers In					$0.00
	Direct Charges In					$0.00
	TOTAL PERSONNEL		**0**	**$0.00**	**0.0**	**$0.00**
	Federal Transfers Out					$0.00
	Non-Federal Transfers Out					$0.00
	Augmentations					$0.00
	Direct Charges Out					$0.00
	Personnel					**$0.00**

The below shown tabs of the Complement Planning Summary are not required for submittal as they are support in creating the Form tab. All information on these tabs are reflective of the BudgetPrep data that was entered into the Complement Input form.

New_Pos	Vacant_Pos	Comp_Adj_Det	Other_Adj_Det	Other_Adj_Rounding	OPC_Det	Benefits	FVLN	saf-gsi_amt	trans_charges_in	trans_augs_charges_out

INSTITUTION WORKBOOK

The institution workbook should be used to present information about costs by institution and institution population. List each institution name on the title page. The names will automatically carry over onto the other institutional forms. A separate workbook is prepared for each state appropriation that funds more than one institution.

Institution Workbook Template can be found here.

Title Sheet – The title sheet provides input for Business Area, Fund Type, SAP Fund, and Institution Name, which carries forward on to the cost and population tabs.

Institution Workbook
Title Sheet

Business Area:	21
Fund Type:	001
Appropriation	10248
Institution 1	Institution name 1
Institution 2	Institution name 2
Institution 3	Institution name 3

Costs by Institution – This tab within the Institution Worksheet is used to show the funding/costs over the Actual, Available, and Budget years. This report is manually updated by the agency using FMB reports for the fiscal year end that the data is referring to. The total of this report should tie back to your requested SFA that is provided within the Budget Request submittal.

BUSINESS AREA:	FUND TYPE:	APPROPPRIATION:
21	001	10248

COST BY INSTITUTION

(Dollar Amounts in Thousands)

SOURCE	Actual	Available	Budget
STATE FUNDS	$ -	$ -	$ -
FEDERAL FUNDS	-	-	-
AUGMENTATIONS	-	-	-
TOTAL	$ -	$ -	$ -

INSTITUTION	Actual	Available	Budget
Institution name 1			
State Funds	$ -	$ -	$ -
Federal Funds	-	-	-
Augmentations	-	-	-
TOTAL	$ -	$ -	$ -

Population by Institution - This manual report provides a history of the populations across all institutions.

The below data should correspond with any projected increases and decreases in populations and capacities for that fiscal year.

- Actual year is always "budget year minus two" so this data should be reflective of fiscal year 2024-25.
- Available year is always "budget year minus one" so this data should be reflective of fiscal year 2025-26.
- In this case for budget year, the projected data would be reflective of activity that will occur in fiscal year 2026-27.

BUSINESS AREA: 21		FUND TYPE: 001		APPROPPRIATION: 10248

	Actual Year		Available Year Estimated		Budgeted Year Projected		
Institutions	**Population 20XX-XX**	**Bed Capacity 20XX-XX**	**Population 20XX-XX**	**Bed Capacity 20XX-XX**	**Population 20XX-XX**	**Bed Capacity 20XX-XX**	**Percentage of Capacity 20XX-XX**
Institution name 1							N/A
Institution name 2							N/A
Institution name 3							N/A
Institution name 4							N/A

SECTION IV

SPECIAL FUNDS AND RESTRICTED ACCOUNT APPENDIX

The following forms should be used to present information on all active Commonwealth special funds as well as applicable General and Budgeted Special Fund restricted accounts.

These forms should include a brief narrative description of the fund and financial information for three actual, available, budget, and four plan years. The budget and plan year estimates should reflect the agency's best estimate of fund activity in comparison with actual and available year information.

SPECIAL FUNDS AND RESTRICTED ACCOUNT STATEMENT

Special Fund Appendix

[Special Fund and Restricted Account Cash Flow Template can be found here.]

This schedule is prepared on a cash basis. It must be prepared for each appendix special fund as well as General and Budgeted Special Fund restricted accounts included on the agency's Summary by Fund and Appropriation. The basis and format is the same as the statement of cash flow for appendix special funds found in the most recent Governor's Executive Budget. *There is an example of the statement on the next page.*

The statement should include the fund or account name and narrative at the top of the form. The statement should include three actual years, the current or available year, the requested budget year, and four plan years.

Below provides a brief description of the various terms on the statement. Reminder this activity is based on all cash activity wtihin a fiscal year (July 1 to June 30).

Cash Balance, Beginning - July 1 of the initial actual year included on the statement as shown in previous Governor's Executive Budgets for appendix special funds. Each successive year is the closing balance from the previous year.

Receipts - Include all cash receipts by major source received or anticipated for each fiscal year.

Total Funds Available - Show the sum of the beginning cash balance and receipts.

Disbursements (by agency) –

Actual Years - List actual cash disbursements against the fund or account by agency.

Available Year - List actual and estimated cash disbursements against the fund or account by agency. For estimated disbursements, all current and prior appropriation or authorization commitments and balances should be assumed to be disbursed within the available year unless otherwise noted. Any estimated surplus of prior or current year appropriations or authorizations should be placed in pending lapse or budgetary reserve, respectively.

Budget and Plan Years - List estimated cash disbursements against the fund or account by agency.

Cash Balance, Ending - The difference by column between total funds available and total disbursements.

If the restricted fund is new, or a Special Fund wasn't in the most recent Governor's Executive Budget, please provide a narrative that includes the following information:

1. **A brief narrative that includes:**
   a. A description of the purpose for which the fund was established.
   b. Identification of revenue sources.
   c. Identification of the purpose for which expenditures are made.
2. **A brief description of the relationship between this fund and other portions of the agency's budget.**
   a. In addition to other revenue sources, does the fund receive revenues through General Fund appropriations or special fund transfers?
   b. Are expenditures from this fund reflected in the agency's Summary by Fund and Appropriation?
   c. What programs and activities are supported by the fund? In what subcategory does this appear?
3. **A brief explanation of revenues and expenditures.**
   a. What are the significant trends for revenues?
   b. Are fee increases proposed to mitigate projected fund solvency issues?
   c. What are the key factors influencing expenditure levels? Are they formula driven, mandated, etc?

APPENDIX SPECIAL FUND AND RESTRICTED ACCOUNT STATEMENT OF CASH FLOW

COMMONWEALTH FUND OR ACCOUNT

NARRATIVE:

Use the Same Narrative as shown in the last Gov. Budget Book

STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS:

	(Dollar Amounts in Thousands)								
	Actual 20XX-XX	Actual 20XX-XX	Actual 20XX-XX	Available 20XX-XX	Request 20XX-XX	PY1 20XX-XX	PY2 20XX-XX	PY3 20XX-XX	PY4 20XX-XX
Cash Balance, Beginning:									
Receipts:									
Source A									
Source B									
Interest									
Total Receipts									
Total Funds Available									
Disbursements:									
Agency A									
Agency B									
Total Disbursements									
Cash Balance, Ending									

Below is a condensed version of the statement if restricted funds are also included within the special fund so segregation of restricted funds and non-restricted funds are properly accounted for.

COMMONWEALTH FUND OR ACCOUNT									
Use the Same Narrative as shown in the last Gov. Budget Book									
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS:									
	(Dollar Amounts in Thousands)								
	Actual 20XX-XX	Actual 20XX-XX	Actual 20XX-XX	Available 20XX-XX	Request 20XX-XX	PY1	PY2	PY3	PY4
Restricted Beginning Balance:									
Receipts:									
Source A									
Source B									
Interest (if applicable)									
Total Receipts									
Total Funds Available									
Disbursements:									
Agency A									
Agency B									
Total Disbursements									
Restricted Ending Balance									
Cash Balance, Beginning:									
Receipts:									
Source A									
Source B									
Interest									
Total Receipts									
Total Funds Available									
Disbursements:									
Agency A									
Agency B									
Total Disbursements									
Cash Balance, Ending									

SECTION V

SUPPORTING SCHEDULES

This section provides additional information on items that agencies submit outside of the PDF submission but are part of the Budget Request process.

Within this section information on the below Supporting Schedules can be found:

- BudgetPrep Verification Report Checklist
- Changes in Authorized Complement
- Complement Adjustments
- Models
- Request For Approval of Federal Funds (RAFF)

<u>VERIFICATION REPORT</u>

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.

<u>Agencies are required to submit the Excel version of this report alongside the Budget Request PDF when submitting their official request.</u>

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 "20XX – Budget Request – 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.

<u>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</u>. 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 *<u>Budget Type 1000</u>* 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. <u>In addition</u>, this tab also assists in checking that all appropriations have been entered and rounded to the nearest thousand. ***<u>This tab has historically been used only for Budget Request.</u>***

1R) **Budget Type 1000 Check *<u>at Rebudget</u>*** – **<u>THIS IS ONLY USED FOR POST-ENACTMENT REBUDGETS</u>**. 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. <u>In addition</u>, 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 *<u>Budget Type 2000</u>* 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. <u>In addition</u>, this tab also checks that all augmentations are entered and rounded to the nearest thousand. ***<u>At Rebudget submission this tab will be used as a projection of augmentations to be received and should be reviewed for accuracy and consistency.</u>***

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 *<u>Budget Type 2000</u>*, 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 Changes in Authorized Complement report. All new, eliminated, or transferred-in(out) positions NEED to show up on the Changes in Authorized Complement report. If warnings appear, the offsets need to be on the Changes in Authorized Complement 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.

Changes in Authorized Complement

The data represented in this form is generated from the New Positions and Complement Adjustments tabs of the Complement Input form, within BudgetPrep.

The report summarizes any changes in authorized complement an agency has made within their Agency submittal then provides details tab on each. This includes new positions, authorized FTE Transfers, and eliminations.

This report provides a breakdown of the overall agency complement changes that appear on the Authorized and Filled Summary and the Verification Report.

The ‘New’ tab provides a summary of the new positions included in the agency request. The Eliminations tab shows any items that have been entered with a ‘Reason Code 2 – Eliminate Positions’ while the ’Reason Code 19 – Transfer Authorized FTE’ tab provides for transfer of FTEs to other appropriation(s). There is also a Summary tab that provides a high level total from each tab.

Within the detail tabs, if data is entered, saved, then deleted out in the Complement Input Form the record still exists but the value is shown as zero within the report.

Changes In Authorized Complement - Summary

Last Data Update (Most Recent) 4/8/24 12:20 AM Query Last Refreshed At 4/10/24 9:09 AM

	Requested Position FTE	Requested Bi-weekly Amount	Total ($)
New Positions	**221.00**	**$ 366,414.15**	**$ 15,423,148.29**
Eliminated	**(116.00)**	**$ 0.00**	**$ (5,693,379.35)**
Transfer Authorized Complement	**0.00**	**$ 0.00**	**$ 421,088.30**

COMPLEMENT ADJUSTMENTS WORKSHEET

This worksheet must be used to document every adjustment that was done in the Complement Input Form. This includes any changes to filled, vacant, and/or LWOPs. In addition, if there were adjustments to “Other Personnel Costs” or any “Other Adjustments” those must be listed as well.

All adjustments must include an explanation of why the adjustment was done. Below is an example of various adjustments and explanations.

Complement Adjustments Worksheet Template can be found here

BudgetPrep Complement Summary - Adjustments and Explanations

AGENCY (BUSINESS AREA):
81 Executive Offices

SAP Fund:	SAP Appropriation Name:
1012300000	General Government Operations

Complement Adjustments Layout

SS / WW	Fund Center	Filled (F) / Vacant (V) / LWOP (L)	Reason Code	Reason Code Text	Complement Change	Adjustment Amount with Benefits	Explanation / Calculation
SS	*8112345678*	*Vacant*	*13*	*Adjust to Authorized*	*5*	*550,000.00*	*authorization was increased at rebudget; positions not in SAP yet*
SS	*8187654321*	*Filled*	*12*	*Cross Charges*	*0*	*(150,000.00)*	*to account for positions paid out of this fund but authorized in 1122300000*

Other Personnel Costs Layout

SS / WW	Fund Center	Commitment Item	Adjustment Amount with Benefits	Explanation / Calculation
SS	*8112345678*	*6131000*	*52,156*	*provides the same level of overtime as previous years*
SS	*8187654321*	*6131000*	*78,453*	*provides for an increase of $10,000 over previous year based on the historical trends*

Other Adjustments Layout (No Benefits Calculated)

SS / WW	Fund Center	Reason Code	Reason Code Text	Commitment Item	Adjustment Amount	Explanation / Calculation
SS	*8187654321*	*17*	*Payroll Additive*	*6111000*	*-20,000*	*to account for any additional transfer-out expenses captured on CAJ*

Models and Other Supporting Schedules

Across the Commonwealth there are many different types of supporting documentation that are used and provided to OBO, in addition to the documentation included in the official Budget Request submittal.

Agencies have different methods for calculating their budget needs and should provide additional back-up as needed to assist in providing justification for their request. While the PDF provides breakouts of changes within each appropriation, these supporting documentation should provide a more detailed layout of the factors impacting the budget request.

This documentation should not be included in the official Budget Request submittal since it is considered supporting documentation and usually based at a point in time in ever changing programs. This information is sent to your OBO analyst in a separate email.

Below are examples of when models and other supporting schedules are used:

- When a portion of a budget includes calculated amounts based on enrollment, rates, and/or other factors.
- When budget of multiple filled and vacant personnel costs needs to be broken up over two appropriations.
- Detailed revenue and expense forecasting to ensure adequate funding for:
  - Interagency Transfers
  - Cost Allocations

It is highly recommended that agencies retain all formulas and calculations within the models provided to OBO unless a detailed explanation is also provided.

REQUEST FOR APPROVAL OF FEDERAL FUNDS (RAFF)

An agency must provide a RAFF for all federal and federal subgrant appropriations included within the budget request. The RAFF provides a summary of the different types of funding that include the appropriated funding for the Actual Year and Available Year, as well as the requested appropriated funding in the Budget Year. This includes any subgrants that are anticipated to occur in the Budget Year.

RAFFs should be provided in Excel form to the agency's OBO analyst and division manager with all other back-up that is not part of the official PDF submittal.

Please reference the below links for the RAFF Procedures and Template:

RAFF Procedures **RAFF Template**

APPENDIX

ADDITIONAL SUBMISSIONS

This section provides information on the additional submittals that also occur as part of the Budgeting Process.

The following submittals are detailed in this section:

- Capital Budget – Definitions and Instructions
- Performance Measures Instructions
- Public Relations Expenditures and Personnel Data – Instructions

CAPITAL BUDGET SUBMISSION

The Capital Budget submission is to be prepared in Excel using the template provided on the Office of the Budget intranet website.

DEFINITIONS

Capital Budget Project: Any building, structure, facility, original equipment, physical improvement, or land acquisition where the project has an estimated useful life of not less than five years, but preferably fifteen years or longer, and has an estimated financial cost greater than $100,000. All capital projects fitting this definition, regardless of funding source, must be requested and subsequently included with proposed capital itemizations in the Governor's Executive Budget.

Dollar guidelines for making capital budget requests:

1. Funding for minor capital projects costing between $100,000 and $600,000 must also be included in the agency's general operating budget and appropriately classified under maintenance, repairs, or fixed asset commitment items.
2. Funding for all current revenue funded capital projects, regardless of amount, must also be included in the agency's general operating budget request and appropriately classified under maintenance, repairs, or fixed asset commitment items.
3. All other new construction, land acquisition, or renovations to existing assets and structures, with a cost of $600,000 or more should be requested as bond funded projects.

Capital Budget Submission: Along with the operating budget requests, the capital budget submission must include all capital projects for which an agency would like to request funding in their general operating budget or include in the proposed capital itemization bill.

Capital Facilities Fund: This fund is used to meet the financial costs of capital projects authorized by capital budget itemization acts. Revenue for this fund comes principally from the sale of general obligation debt and interest earnings. This fund has at least one account for each category of capital projects. Interest earned on investment or deposit of monies in the fund is credited to the account in the fund to which such invested or deposited money was originally credited.

Capital Itemization Bill: Legislation that includes capital projects that need enacted authorization to be bond funded. The initial draft of the bill is proposed with the Governor's Executive Budget and is based on agency capital budget submissions. The draft is subsequently introduced by a member of the General Assembly. During the legislative process, agencies are permitted to submit proposed changes to be introduced as amendments to the bill. Legislators can also add projects that they deem appropriate through an amendment.

Itemized Capital Project: A capital project that has been included in a Capital Itemization Bill passed by the General Assembly and signed by the Governor. Once the itemization bill is signed, the project is authorized and may be released and funded through bond proceeds. Capital projects funded with current revenues must be itemized in the Governor's Executive Budget.

Project Funding: Capital projects can be funded through bond proceeds or current revenues. In limited cases, agencies may request that a project be listed as bond or current revenue funded so both options are available. Projects funded through bond proceeds must be included in an enacted Capital Itemization Bill. Capital projects that are requested to be funded from current revenues must be submitted through agency operating budgets and itemizations must be presented in the Governor's Executive Budget.

Rolling Stock: Transit vehicles such as buses, vans, freight and passenger railcars, and locomotives, as well as vehicles used for support services.

Unallocated Funds: Unused project authorization which becomes available when a project is completed under budget, or a project is canceled. Any unexpended authorization remaining in the project's allocation under either of the above two conditions are transferred to the Unallocated Funds Account to be used for inflation adjusted costs as described in Act 45.

CATEGORIES OF CAPITAL PROJECTS

Public Improvement Projects include various types of renovation projects, new buildings, nonstructural improvements, and land acquisition. The Department of General Services administers design and construction for most of these projects. However, current revenue projects are generally managed by the departments or, for projects between $100,000 and $600,000, through the Job Order Contracting process.

Furniture, Fixture, and Equipment Projects provide for equipping newly completed public improvement projects with original movable furniture, fixtures, and equipment through the Department of General Services. Replacement furniture, fixtures, and equipment for use in existing buildings is purchased through department budgets.

Transportation Assistance Projects include the purchase of rolling stock as well as construction or improvement of facilities operated by mass transportation agencies throughout the Commonwealth; the acquisition, construction, and equipping of rural and intercity common carrier surface transportation systems; and air transportation systems. These projects are administered by the Department of Transportation.

Redevelopment Assistance Projects provide grants for the acquisition and construction of regional economic, cultural, civic, recreational, and historical improvements.

Flood Control Projects include flood control works and improvements to prevent floods and to preserve, control, and regulate the flow of rivers and streams. These projects are administered by the Department of Environmental Protection.

Highway Projects include the design, purchase of rights-of-way, construction, and reconstruction of highways and bridges on the state highway system. These projects are administered by the Department of Transportation.

ENERGY PROJECTS OR PROPERTY

All projects including energy related components, including but not limited to; solar, wind, geothermal, heat pumps, energy storage (in the form of batteries or other technologies), hydropower, electric vehicles, electric charging stations; will need to be identified within the submission. The Office of Budget Operations, the Department of General Services, and PA GreenGov Council will work with your agency to determine if grant funding or tax credits might be available to assist with these projects.

FUTURE OPERATING BUDGETS

Most capital investments involve the renovation or replacement of existing facilities. Therefore, the projects will generally not significantly affect the department's future operating budgets nor affect the services provided by the agency. Consequently, any operating cost impact is derived from such items as efficiencies in energy consumption and necessary maintenance. These items, when viewed in terms of the total department or program budget, generally tend to be negligible. An exception is when a large-scale project is implemented or a significant increase in the capital base occurs which will dramatically change efficiencies and other components of an operating budget.

CAPITAL BUDGET TEMPLATE SUBMISSION INSTRUCTIONS

The Capital Template must be completed for all proposed new capital project itemizations, as well as for any existing authorized projects that require additional funding. Complete documentation and justification are necessary to allow determination of projects to be included in the Governor's Executive Budget and the proposed Capital Itemization Bill. All capital project requests must be grouped by facility or entity and listed in county order within each funding source.

The Capital Template is available on the Office of the Budget intranet website Budget and Rebudget Submissions within the templates folder.

IMPORTANT NOTE: Regardless of Funding Type (bond or current revenue) all new or increased capital project itemization requests must be submitted to the Office of Budget Operations to assure proper itemization. If there was no Capital Itemization Bill enacted with the prior budget, any project itemization requests submitted in the prior budget cycle must be resubmitted with this request. The Office of Budget Operations will coordinate distribution to the Department of General Services.

Bond Project Tab should include new projects and increases to existing projects to be funded through the Capital Facilities Fund via General Obligation bond issuances.

Current Revenue Project Tab should include new projects or increases to existing capital projects to be funded solely through operating or fixed assets budgets as submitted within agency appropriation requests.

Bond or Current Revenue Project Tab should include new projects and increases to existing projects that could be funded by either source above.

On all project tabs, designate any projects that include energy components by indicating in the appropriate column of the capital template.

As mentioned above, most capital projects do not include significant future increases in operating costs. However, if the project results in a new versus replacement facility or a significant increase in the capital base occurs which will dramatically change efficiencies and other components of an operating budget, the expected change in operating expenses should be quantified and included on the capital template.

PERFORMANCE MEASURES – INSTRUCTIONS

Please contact the Bureau of Performance, Revenue, and Program Analysis (BPRPA) within the Office of Budget Operations (OBO) with any questions with this separate submission.

Pennsylvania's budget allocates revenue by agency program. The annual budget process is an opportunity for agencies to advocate for program funding. Agencies should clearly define the intended results of their programs by setting goals, link these goals to measurable objectives, and identify performance measures that track progress toward objectives.

Agency budget requests should be clearly linked to these objectives so that decision makers can easily understand how funding decisions are likely to impact agency goals and enterprise-wide priorities. Similarly, performance measures reported on an agency's budget measure page should clearly communicate the program's progress toward achieving its goals.

Furthermore, a program's measures should align with the Governor's goals, as well as the agency's current strategic plan and/or performance management system. OBO has identified Agency Budget Measure Contacts within the Governor's jurisdiction who are familiar with the agency strategic plans and agency performance management systems. A list of agency budget measure contacts is included in this Appendix.

When preparing their performance measures, agency fiscal offices should coordinate with their agency budget measure contact to ensure that recommended budget book measures reflect major agency activity and align with the agency's current strategic direction, with the aim of continuously improving the results that are delivered to customers.

Agencies are encouraged to work closely with OBO to select their budget book measures and update the values of their performance measures on their respective SharePoint site prior to the budget request submission deadline. It is also important for agency budget measure contacts to add or update performance measure narrative content within their respective SharePoint site. OBO will work with agencies to adjust their budget book measures as the Governor's Executive Budget document is finalized.

Comprehensive outcome measures (i.e., indicators of the results or benefits of a program or activity rather than counts) are generally best for measuring progress toward objectives.

Measures that are important to the agency but do not link to strategic goals should be hyperlinked in the narrative portion of the budget book to direct the user to the location of that data.

Summary instructions for updating this year's budget book measures are as follows:

1. Consult with agency budget measure contact to align agency's budget request, program objectives, and performance measures with the agency's strategic direction.

2. Agency budget measure contact should partner with appropriate OBO staff within the BPRPA to secure the necessary performance measure data for their respective SharePoint site.

3. The deadline for entering performance measure data into the site is **October 15, 2025**. Narrative content, which will ultimately be approved by OBO, must accompany each performance measure, and be submitted concurrently with the performance measure data.

4. Following the performance measure data submission, the agency budget measure contact should coordinate with OBO to make any necessary adjustments to their performance measure data prior to the finalization of the Governor's Executive Budget document.

BUDGET MEASURE CONTACTS		
Agency	**Agency Coordinator Name**	**BPRPA Contact Name**
Executive Offices		
Council on the Arts	Shari Yiengst	Samantha Lockhart
Human Relations Commission	Shari Yiengst	Samantha Lockhart
State Inspector General	Johnathan Hendrickson	Samantha Lockhart
Office of Administration	Shari Yiengst	Samantha Lockhart
Office of the Budget	Shari Yiengst	Samantha Lockhart
Juvenile Court Judges' Comm	Robert Tomassini	Samantha Lockhart
Aging	Jonathan Hudson	Casey Policastro
Agriculture	Walter Remmert/Nichole Nedinsky	Casey Policastro
Attorney General	Marguerite Quinn	Samantha Lockhart
Banking and Securities	Brenda Young	Casey Policastro
Commission on Crime and Delinquency	Derin Myers	Casey Policastro

BUDGET MEASURE CONTACTS (continued)		
Agency	**Agency Coordinator Name**	**BPRPA Contact Name**
Community and Economic Development	Melissa Wright	Samantha Lockhart
Conservation and Natural Resources	Cynthia Thomas / Ali Bowling	Samantha Lockhart
Corrections	Nicolette Cawley	Casey Policastro
Drug and Alcohol Programs	Kelly Primus	Samantha Lockhart
Education	Jessica Sites	Casey Policastro
Emergency Management Agency	Dennis Edwards	Samantha Lockhart
Environmental Protection	Katelin Hunt	Casey Policastro
Fish and Boat Commission	Kristy Wilson	Samantha Lockhart
Game Commission	Ronald Gensil / Eric Allen	Casey Policastro
General Services	Madeline Simpson	Samantha Lockhart
Health	Anna Hewit	Casey Policastro
Higher Education Assistance Agency	Stephanie Suran	Samantha Lockhart
Historical and Museum Commission	David Bohanick	Samantha Lockhart
Human Services	Gloria Gilligan / Dan Mink	Samantha Lockhart
Infrastructure Investment Authority	Kyle Mooney	Samantha Lockhart
Insurance	Caroline Beohm	Casey Policastro
Labor and Industry	Tiffany Ebersole	Casey Policastro
Liquor Control Board	Ijeoma Ezekoye "EJ"	Samantha Lockhart
Military and Veterans Affairs	Scot Albert	Casey Policastro
Milk Board	Keith Hay	Samantha Lockhart
Public School Employees' Retirement System	Andrew Fiscus	Casey Policastro
Public Utility Commission	Amy Zuvich	Casey Policastro
Revenue	Soniya Marathe	Casey Policastro
State	Richard Bennett	Casey Policastro
State Employees' Retirement System	Sara McSurdy / Tom Inners	Casey Policastro
State Police	William Box	Casey Policastro
Transportation	Troy Celesky / Robert Snyder	Casey Policastro

PUBLIC RELATIONS EXPENDITURES AND PERSONNEL DATA

Public relations expenditures must be reported in accordance with section 613(4) of the Administrative Code of 1929 (71 P.S. §233). Pursuant to section 613(4) of the Administrative Code of 1929 (71 P.S. §233), the Governor's budget shall list as a single, separate line item for each administrative agency, board, and commission the amount that the Governor recommends being appropriated for the ensuing fiscal year for public relations.

Public relations expenditures are the cost of preparation, presentation, and distribution of advertising, publications, radio tapes, television films and tapes, and media releases as well as all compensation, including fringe benefits; all travel, meal, lodging, and similar expenses; the cost of purchasing new equipment and supplies; the cost of leasing offices and equipment; the cost of purchasing material, including newspapers, magazines, movies, films and tapes; the cost of using wire service equipment; and all other similar public relations expenditures.

(1) Public Relations Expenditure Report

The completed report must:

(a) Reflect public relations expenditures by commitment item for each appropriation that includes such expenditures
(b) Include a summary by commitment item for all appropriations
(c) Reflect the actual encumbrances, expenditures, and available balances as of June 30, 2025 for public relations in the prior fiscal year
(d) Include estimates for current fiscal year public relations expenditures, based on the approved or submitted rebudget
(e) Include contact information

(2) Personnel Data Report

The completed report must:

(a) Be presented as of September 30; do not anticipate or reflect personnel or salary changed after September 30 or alter the prior year data shown
(b) Be presented by SAP appropriation
(c) Include vacant authorized positions at their minimum biweekly salary
(d) Explain additions or deletions from the prior year
(e) Show positions and individuals only once under the SAP appropriation to which they are assigned within the Office of Human Resources, even if they are funded from other sources. Footnote other funding sources
(f) Show the percentage of an individual's time devoted exclusively to public relations and explain changes from the prior year's report
(g) Show the percentage of an individual's salary devoted exclusively to public relations and explain changes from the prior year's report

Further instructions and templates will be provided to agency fiscal officers by October 3, 2025.