Base Budgets,
Required Base Budget Adjustments,
and
Zero-Sum Technical Adjustments

2026-2028 Biennial Budget

Department of Planning and Budget

August 2025

TABLE OF CONTENTS

Overview

Agency base budgets and any required or zero-sum adjustments made to them are the essential first steps in developing an agency's biennial budget. The base provides an accurate foundation for decision makers to work from. The following document provides information about 1) how agency base budgets were established, 2) instructions and guidance on the submission of required base budget adjustments, and 3) instructions for the submission of optional zero-sum technical decision packages. The deadline for submission of required base budget adjustments and optional zero-sum technical decision packages is **Friday, September 19, 2025**.

Base Budgets - Overview

Base budgets include the line-item dollar and position details which will be the starting point for 2026-2028 biennium appropriations. This year, DPB has loaded and completed agency base budgets in the Performance Budgeting system. Agencies do not need to access the Base Budget module or make any Base Budget submissions. The starting point for 2026-2028 base budgets includes the detailed appropriation records associated with the FY 2026 legislative appropriation included in Chapter 725, 2025 Acts of Assembly. More specifically, the FY 2026 detailed budget records have been rolled over into FY 2027 and FY 2028 as a starting point for the new biennium.

Technical changes to agency base budgets may be made via a zero-sum technical decision package if those changes are not included in required base budget adjustments. Instructions and guidance on these submissions are included in later sections of this document. Agencies should use the BD 117 Agency Request report to view information about base budget details – see the Reports section of this document for more information. A spreadsheet containing base budget details can also be found at the same location where you downloaded these instructions.

Required Base Budget Adjustments - Overview

Base budget adjustments consist of required changes to agency 2026-2028 base budgets as identified by DPB. Base budget adjustments include items such as:

- The removal of one-time costs;
- Net zero transfers of dollars or positions;
- The annualization of partial year spending or reductions;
- The shifting of funds or positions between programs;
- The addition of nongeneral fund appropriation to reflect actions already approved administratively;
- The increase in position level to reflect actions already approved administratively;
- Reflecting FY 2026 appropriation vetoes, and
- The distribution of Central Appropriation amounts to agency budgets.

DPB has created targets for base budget adjustments and you will use the Base Budget Adjustment module in the Performance Budgeting system to spread these adjustment targets to the appropriate programs, service areas, fund details, and subobjects. In addition, you may also use the Base Budget

Adjustment Bulk Submit to DPB module to manage and submit all adjustments to DPB at one time. Instructions for using these modules are included in this document.

When completing a base budget adjustment, agencies should only add or remove appropriation consistent with the base adjustment target for that particular adjustment. Agencies should NOT include other actions, such as zero-sum transfers among programs, service areas, or subobjects, in the base budget adjustment. Those actions should be done separately in a zero-sum technical decision package as described later in this document.

The base adjustment targets are embedded within the base adjustment module and can also be found in a spreadsheet on the DPB website where you downloaded these instructions.

Zero-Sum Technical Decision Packages - Overview

Zero-sum technical decision packages are optional submissions agencies may make to request technical changes to agency base budget details. Agencies should utilize zero-sum technical decision packages to make changes to budget details that you may have normally made directly in the Base Budget submission in previous biennia, or other internal transfers of a technical nature. These changes can include zero-sum updates to amounts budgeted at the service area or subobject level. At a minimum, agencies should utilize the submission of zero-sum technical decision packages as a mechanism to clear-out convenience subobject code amounts in your agency base budget (other than those included in the Allowable Nonpersonal Services Convenience Codes table included later in this document).

These adjustments should not be used to make any non-technical changes or to increase overall appropriation levels. Zero-Sum technical decision packages should not reflect any policy or programmatic changes. The opportunity to submit non-technical changes will occur later when decision package instructions are issued. At this point, any zero-sum technical decision packages that are submitted that contain non-technical requests for changes will be sent back to the agency and will not be considered as technical. Agencies will use the Decision Package module within the Performance Budgeting system to make any zero-sum technical adjustments.

Obtaining Base Adjustment Targets

The first step prior to beginning your base adjustment submission is to obtain a listing of the base budget adjustment targets created by DPB. Agencies may obtain these targets by downloading an Excel file from the DPB website containing your agency's targets.

Follow these steps to use the Excel targets listing:

1) Download a copy of the Excel file from the same place that you downloaded these instructions.
2) In the box labeled "Step1. Select a Secretarial Area", select your secretarial area or branch of government. You may need to use the scroll bar for this box to scroll down to your applicable selection.
3) After selecting your secretarial area / branch of government, the list of items in the box labeled "Step 2. Select an Agency" should contain the agencies in your secretarial area / branch of government. Select your agency in this box. You may need to use the scroll bar for this box to scroll down to your agency.
4) The spreadsheet should now be filtered with a listing of the base adjustment targets for which you will need to create individual base budget adjustment submissions for your agency.

2026-2028 Base Adjustment Targets

(Select a Secretarial Area and Agency in the boxes below to filter the Base Adjustments Targets listing)

Step 1. Select a Secretarial Area

1. Select a Secretarial Area	Administration	Agriculture and Forestry
Central Appropriations	Commerce and Trade	Education
Executive Offices	Finance	Health and Human Resources
Independent Agencies	Judicial	Labor
Legislative	Natural and Historic Resou...	Public Safety and Homelan...

Step 2. Select an Agency

995: Central Appropriations

Agency	Adjustment Title	Adjustment Type	Adjustment Description	FY 2027 GF Dollar Target	FY GF 2028 Dollar Target	FY 2027 NGF Dollar Target	FY 2028 NGF Dollar Target
995: Central Appropriations	Adjust appropriation for central	Central Accounts Distribution	Adjusts appropriation for changes to Cardinal Financials System internal service fund charges budgeted in Central Appropriations, Item 470 E. of Chapter 725, 2025 Acts of Assembly.	1992046	$1,992,046	$0	0
995: Central Appropriations	Adjust appropriation for central	Central Accounts Distribution	Adjusts appropriation for changes to Cardinal Human Capital Management System internal service fund charges budgeted in Central Appropriations, Item 470 F. of Chapter 725, 2025 Acts of Assembly.	1037146	$1,037,146	$0	0
995: Central Appropriations	Adjust appropriation for central	Central Accounts Distribution	Adjusts appropriation for Line of Duty Act premiums and enrollment changes budgeted in Central Appropriations, Item 469 N. of Chapter 725, 2025 Acts of Assembly.	-1964846	($1,964,846)	$0	0
995: Central Appropriations	Adjust appropriation for central	Central Accounts Distribution	Adjusts appropriation for changes to Performance Budgeting system internal service fund charges budgeted in Central Appropriations, Item 470 G. of Chapter 725, 2025 Acts of Assembly.	-135054	($135,054)	$0	0
995: Central Appropriations	Adjust appropriation for central	Central Accounts Distribution	Adjusts appropriation for changes to information technology and telecommunications usage budgeted in Central Appropriations, Item 470 C. of Chapter 725, 2025 Acts of Assembly.	-6904948	($6,904,948)	$0	0

Personal Services

Benefit Rates

If any of your base adjustments or zero-sum technical decision packages involve personal services, you should use the rates included in the table below as applicable.

Sub Object	*Benefit*		*2026-28 Budget Development Rates/Factors1*[1]
1111	**VRS Retirement Contributions**		
	State Employees		12.52%
	State Employees – Hybrid[2]		12.52% Plus[2]
	Virginia Law Officers Retirement (VaLORS)		24.60%
	State Police (SPORS)		31.32%
	Judges (JRS)		30.67%
	Judges (JRS) – Hybrid[2]		30.67% Plus[2]
1112	**Social Security** [3]		6.20% **capped** at $176,100
1112	**Medicare**		1.45%
1114	**Group Life**		1.18%
1115	**Annual Employer Health Insurance Premiums**		
	COVA Care	Single	$9,960
		Employee + One	$17,856
		Family	$26,148
	COVA High Deductible	Single	$8,868
		Employee + One	$16,392
		Family	$23,976
	COVA HealthAware	Single	$9,960
		Employee + One	$17,856
		Family	$26,148
	Kaiser Permanente	Single	$9,960
		Employee + One	$17,856
		Family	$26,148
	Optima Health Vantage	Single	$9,792
		Employee + One	$17,568
		Family	$25,500
1116	**Retiree Health Insurance Credit Premium**		1.12%
1117	**VSDP & Long-Term Disability Insurance**		0.50%
1118	**Teachers Insurance and Annuity[4] Plan 1** **Teachers Insurance and Annuity[4] Plan 2**		10.40% 8.50%
1119	**Defined Contribution Plan[5] Plan 1** **Defined Contribution Plan[5] Plan 2**		10.40% 8.50%
1138	**Deferred Compensation Match Payments**		One-half of employee's contribution per pay period, up to a max of $20 per pay period or $480 annually

Notes on Benefit Rates

[1] Percentages refer to percent of salaries. Health insurance premiums are the annual employer dollar cost for an individual employee.

[2] Certain state employees and judges hired on or after January 1, 2014 are enrolled in a hybrid defined benefit / defined contribution retirement plan. The actual employer contribution rate for these plans includes the base contribution rate (12.52% for state employees or 30.67% for judges) plus the *Total Additional Employer Contribution Above Base Contribution* column in the following table:

Hybrid Employee Voluntary Contribution	Employer Hybrid Mandatory Match		Employer Additional Match (Based on Employee Voluntary Contribution)		Total Additional Employer Contribution Above Base Contribution
0.00% (Employee)	1.00%	+	0.00%	=	**1.00%**
0.50% (Employee)	1.00%	+	0.50%	=	**1.50%**
1.00% (Employee)	1.00%	+	1.00%	=	**2.00%**
1.50% (Employee)	1.00%	+	1.25%	=	**2.25%**
2.00% (Employee)	1.00%	+	1.50%	=	**2.50%**
2.50% (Employee)	1.00%	+	1.75%	=	**2.75%**
3.00% (Employee)	1.00%	+	2.00%	=	**3.00%**
3.50% (Employee)	1.00%	+	2.25%	=	**3.25%**
4.00% (Employee)	1.00%	+	2.50%	=	**3.50%**

[3] The Social Security cap applies to calendar year 2025. Future year caps are unknown at this time.

[4] For institutions of higher education: This includes alternative retirement options, such as TIAA-CREF, for those employees as defined in § 51.1-126 of the Code of Virginia. Plan 1 employees are those employees hired before 7/1/2010. Plan 2 employees were hired after 6/30/2010.

[5] Used for employees eligible for a defined contribution plan established pursuant to § 51.1-126.5 of the Code of Virginia.

Calculating the Cost of Personal Services

The position planning grid within the Performance Budgeting system can calculate the cost of personal services. See the sections in this document on the Position Planning grid in the Base Adjustment and Decision Package module for more information. The downside of using the position planning grid to calculate personnel costs is that it does not provide details about how the calculations are made. If you prefer that additional level of detail, using this option may not be the best for you.

Instead, you may use the standalone position calculator which has been posted on the DPB website where you downloaded these instructions. This position calculator is a Microsoft Excel spreadsheet that will assist you with calculating personal services costs in detail and will also help you create a file that can be uploaded into the PB system. Instructions for using this calculator and importing the resulting data into the PB system are included in the position calculator spreadsheet.

Nonpersonal Services

For nonpersonal services, you should at minimum, array amounts by major object of expenditure unless a more detailed subobject detail is desired. You should use the allowable "XX95" nonpersonal convenience subobject codes listed in the table on the following page if arraying these amounts by major object. **No other budgetary convenience subobject codes should be used.**

If you choose to array your submision by more detailed subobjects, you may also refer to the complete subobject code listing available at the following link:

https://reports.dpb.virginia.gov/coa50

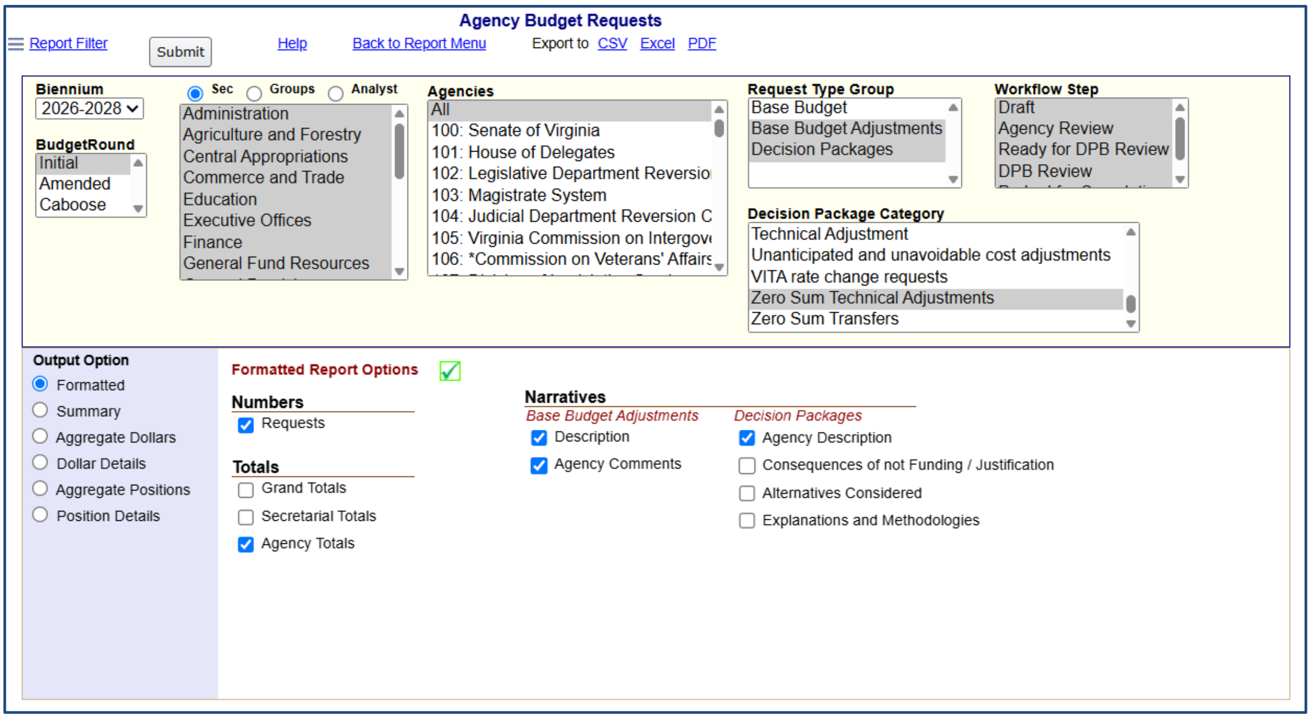
Allowable Nonpersonal Services Convenience Codes

For any portion of your base adjustment details or zero-sum technical adjustment decision packages where you are rolling nonpersonal services to a summary level of detail, you may use the budgetary convenience codes listed in the table below. You should not use other budgetary convenience codes.

1295	Undistributed Contractual Services
1395	Undistributed Supplies and Materials
1495	Undistributed Transfer Payments
1595	Undistributed Continuous Charges
2195	Undistributed Property and Improvements
2295	Undistributed Equipment
2395	Undistributed Plant and Equipment
3195	Undistributed Obligations

Reports

In addition to the previously mentioned Excel file for obtaining your agency's base budget adjustment targets, you will also be using the multi-purpose [BD 117 - Agency Budget Requests] Performance Budgeting system report for viewing base budget adjustment and zero-sum technical decision package work items that you have already created. This report contains several options that allow you to run detailed reports on requested dollar amounts and authorized positions.



To view information on your base budget adjustment or Zero-Sum Technical Adjustment decision package work items in the Performance Budgeting system, choose the applicable selections in the report filters. Please note that a work item must have been created in the PB system for the information to appear in this report.

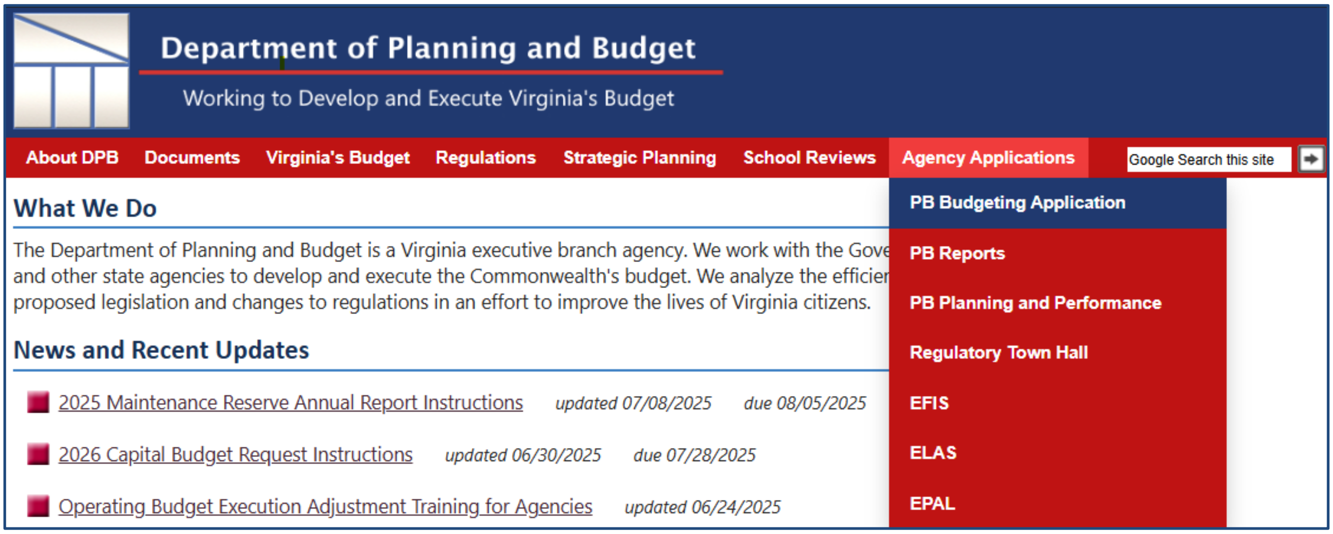
Using the BD 117 report, you can view submissions at different levels of detail including at a summary level which can be viewed by choosing the "Formatted" or "Summary" output options. In addition, submissions can be viewed at various summation levels using the "Aggregate Dollars" or "Aggregate Positions" output options or you can view the raw record details using the "Dollar Details Analysis Grid" or "Position Details Analysis Grid" output options. The "Formatted" option is designed to be exportable to a PDF file but any of the other options can be exported to Excel after the report is run.

On the DPB website where you downloaded these instructions, a link has been provided to some common ways that you can run the BD 117 report to view your submissions. These links will open the BD 117 with various options pre-filtered however, you will need to select your agency form the "Agencies" box and click the "Submit" button at the bottom of the report after the report opens. Link: [BD 117 Common Report Options for Base Adjustments].

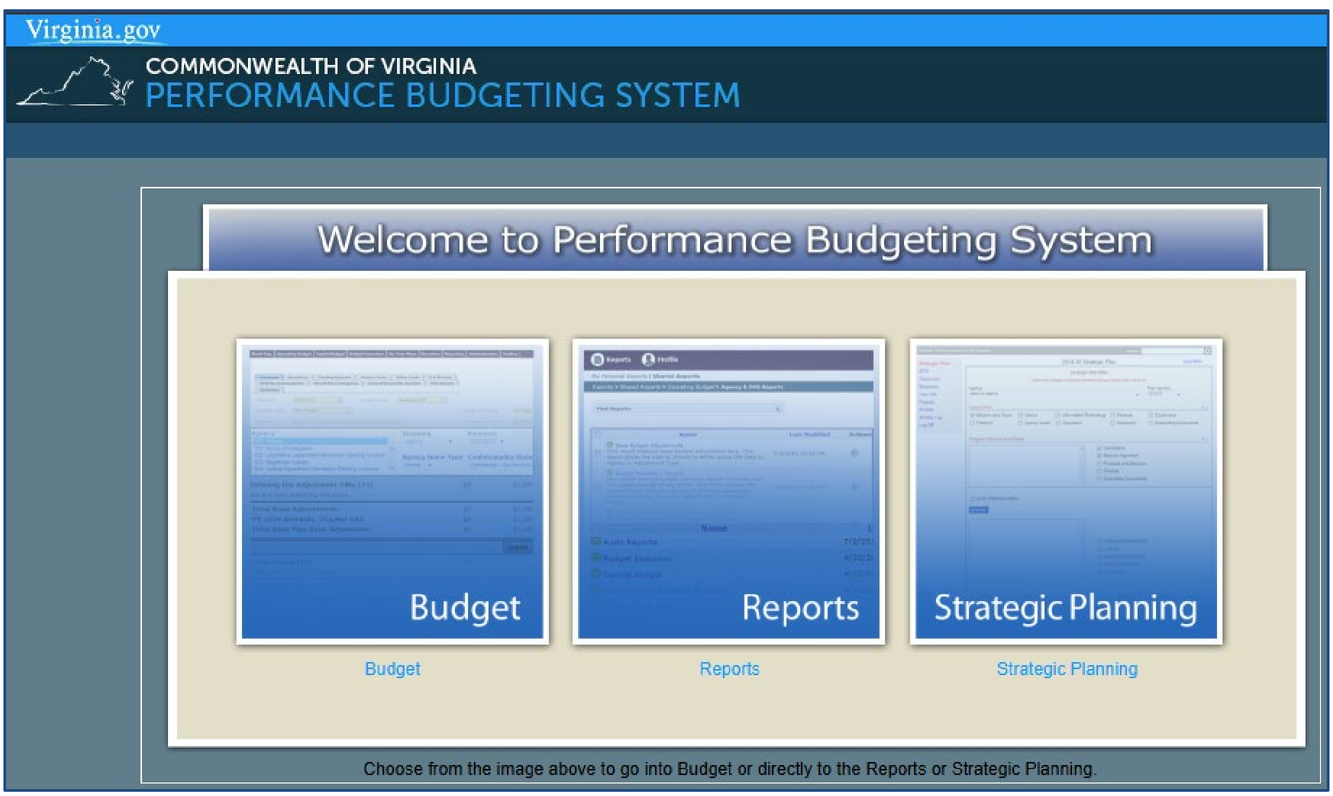
Note: This report can also be used to view base budget information via the aggregate dollars/positions or Dollar Details/Positions options.

Base Budget Adjustment Module - Performance Budgeting System Instructions

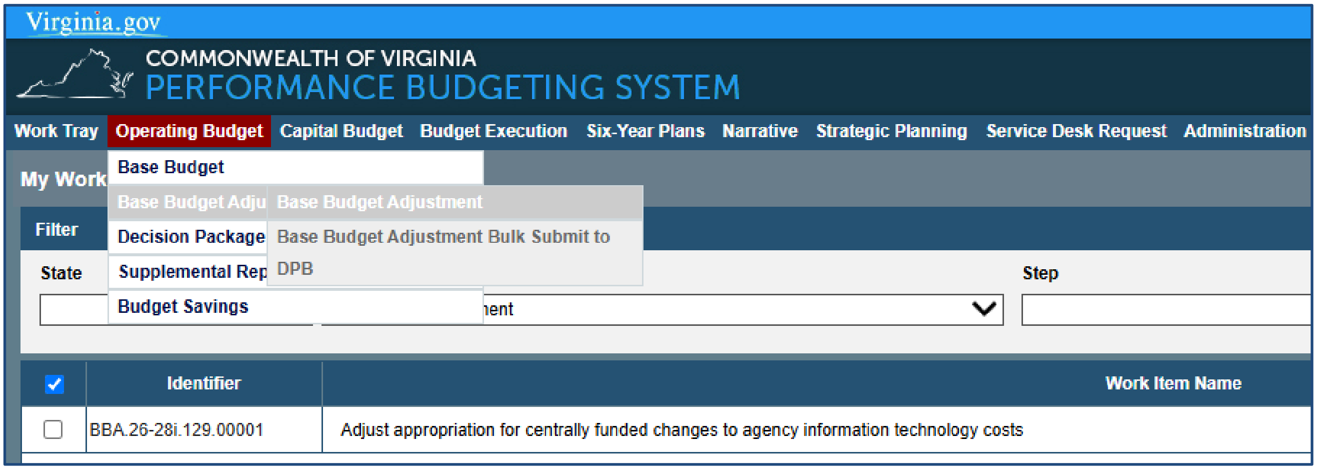
To access the Performance Budgeting system, select PB Budget Application from the Agency Applications menu bar on the DPB website.



In the screen that opens next, click the Budget button to open the Performance Budgeting system work tray.



To access the base budget adjustment module, select “Base Budget Adjustment” under the “Base “Budget Adjustment” selection on the “Operating Budget” menu. This will open an empty base budget adjustment work item.



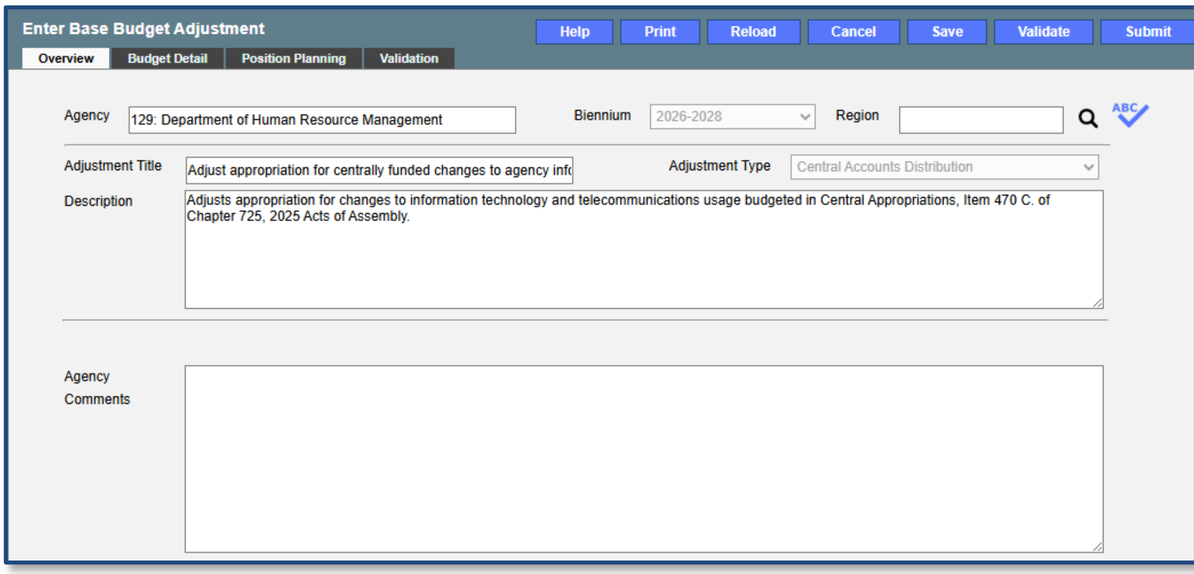
At any time, agencies may submit or save the work item as indicated in the instructions below. The work item will then be available in the work tray for you and others with the same permissions in the Performance Budgeting System.

If you have any questions of a policy nature, please contact your DPB budget analyst. If you experience technical issues with the Performance Budgeting System, you can use the "Service Desk Request" option on the top menu within the Budgeting application to open a ticket or you can contact the PB Help Desk at PBHelpDesk@vita.virginia.gov.

Base Budget Adjustment Overview Tab

Overview Tab Overview

The purpose of the **Overview** tab is to select which DPB prepared base budget adjustment to work with. Once a base budget adjustment is selected, the **Overview** tab captures the identifying information for the base budget adjustment and allows a user to select the level at which the budget details will be entered.



Overview Tab Instructions

1. Click on the **Overview** tab.
2. Select the **Agency** to which the base budget adjustment will be applied.
3. <u>Select the **Adjustment Title** from the list of available adjustments prepared by DPB</u>.

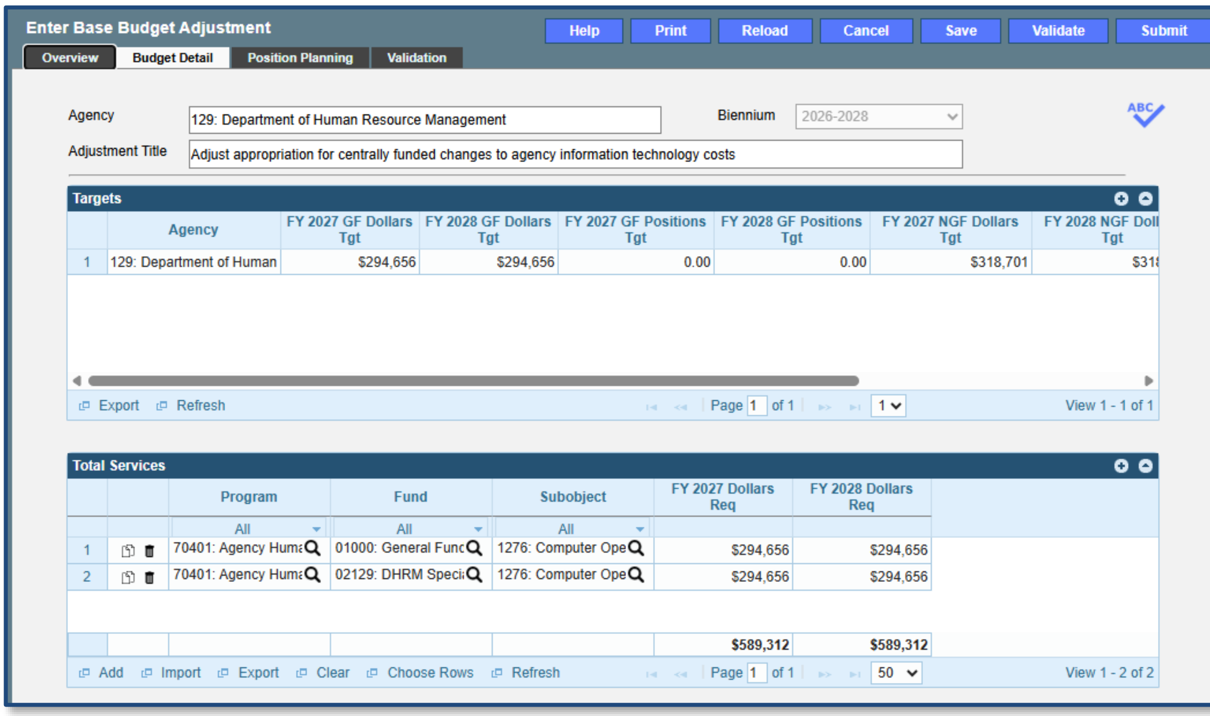
    NOTE: After you have created a Base Budget Adjustment work item, it will no longer appear on the list of available adjustments in this list. Instead, you must access already created Base Budget Adjustment work items in the Performance Budgeting System work tray. In addition, if your agency has only one base adjustment on the list, it will auto-populate the work item with that adjustment.

4. Confirm that the **Biennium** to which the base budget adjustment will be applied is correct. This should automatically populate with “2026-2028”.
5. Select the **Region** of the state most impacted by the adjustment. If the adjustment impacts multiple regions, select "Multiple Regions".
6. Read the DPB provided **Description** for the base budget adjustment.
7. Enter any **Agency Comments** for the base budget adjustment.

Base Budget Adjustment Budget Detail Tab

Budget Detail Tab Overview

The purpose of the Budget Detail tab is to capture the budget details, line by line, for the base budget adjustment. You will be required to enter the Program (Service Area), Fund, Subobject, and Year 1 and Year 2 dollars for each line item associated with the base budget adjustment. Note: The Position Planning tab must be used to budget for any authorized positions associated with the base budget adjustment.



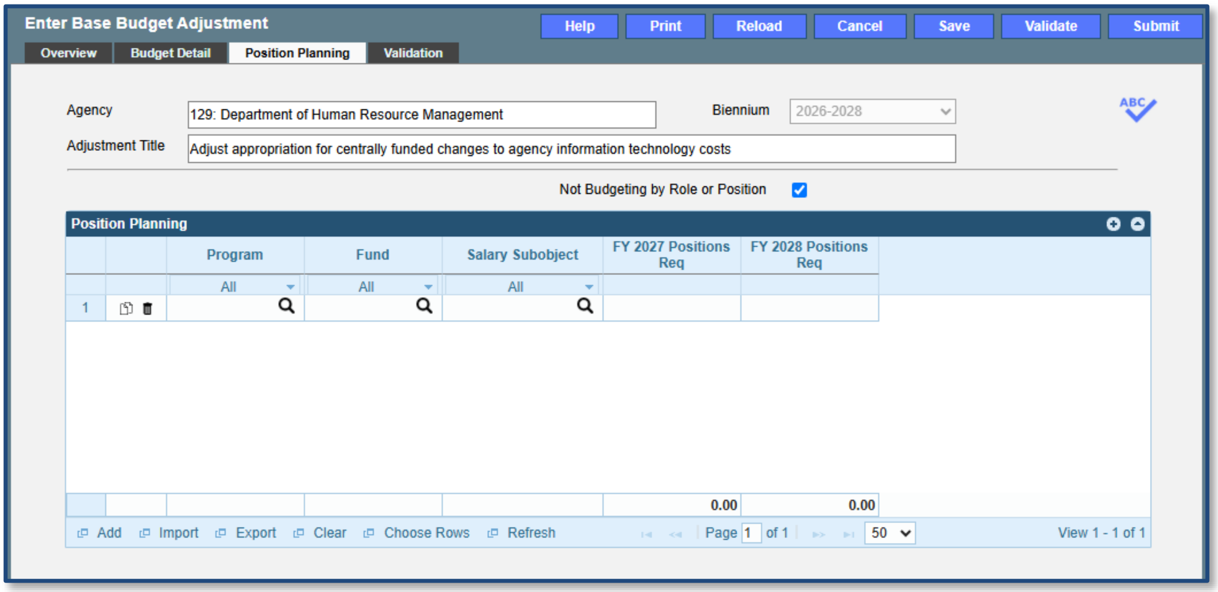
Budget Detail Tab Instructions

1. Click the **Budget Detail** tab.
2. Take note of any DPB targets in the **Targets** grid for the base budget adjustment. The budget details in the **Total Services** grid must match the general Fund and nongeneral Fund targets for dollars and positions for each year of the biennium before the base budget adjustment can be submitted to DPB.
3. Confirm the Personal Services data in the **Total Services** grid if the Position Planning tab was used to budget for positions. If the data is incorrect, return to the Position Planning tab to make corrections and then repopulate the data as described in the Position Planning tab instructions.
4. In the **Total Services** grid, enter the **Program**, **Fund**, and **Subobject** for each line item.
5. Enter the **FY 20XX Dollars** for the line item, where XX represents the first and second years of the biennium.
6. Add rows to the **Total Services** grid as needed to specify multiple budget lines.

Base Budget Adjustment Position Planning Tab

Position Planning Tab Overview

The purpose of the **Position Planning** tab is to record the authorized positions associated with a base budget adjustment. Base adjustments that involve authorized position level are somewhat rare so it is not likely that this tab will be used much with base adjustments.



Position Planning Tab Instructions

Not Budgeting by Position or Role

Use this option to record authorized positions only in the position planning grid. This is the recommended method for this submission. Use this method in conjunction with the Position Calculator on the DPB website to calculate personal services costs. See the "Calculating the Cost of Personal Services" section of these instructions for more information.

1. Click on the **Position Planning** tab.
2. Check the **Not Budgeting by Position or Role** checkbox.
3. In the **Position Planning** grid, enter the total number of positions for the Agency for both the first year and second years of the biennium in the **FY 20XX Positions** cells.
4. Add rows to the **Position Planning** grid, by clicking the **Add** button in the lower left corner of the grid as needed.
5. Authorized positions can also be uploaded from an .xlsx (Excel) file.

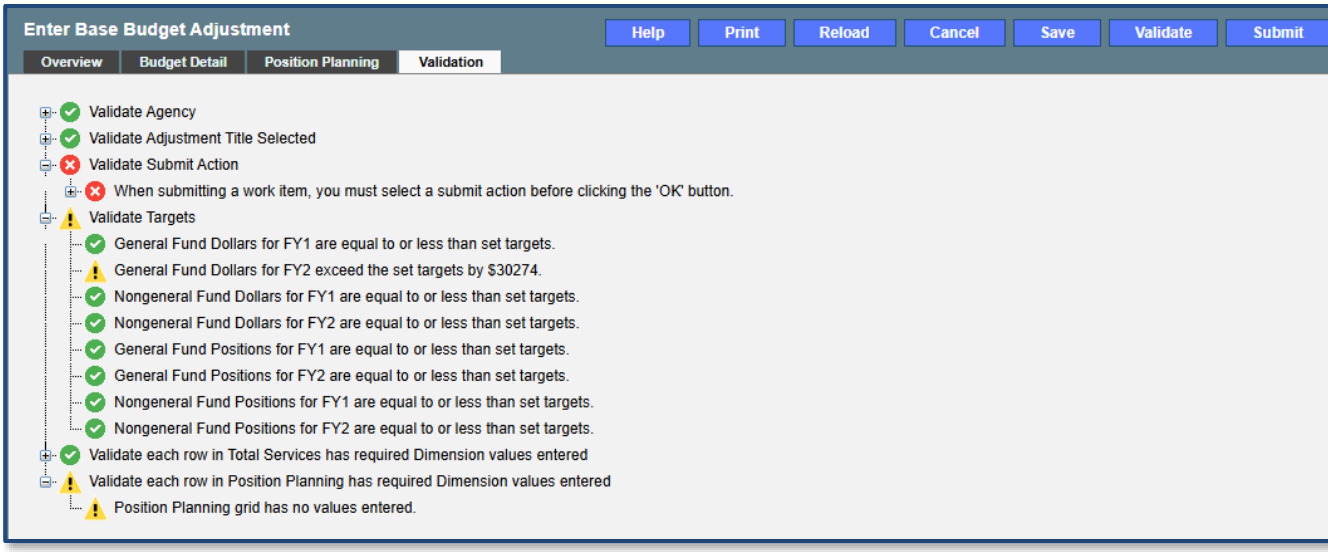
Position Planning by Role / Position Planning by Position

Using the Position Planning grid to calculate Personal Services costs by role or position is <u>not</u> recommended for this submissions. Instead, use the "Not Budgeting by Role or Position" option (above) for authorized positions.

Validate Base Budget Adjustment Targets

Validation Tab Overview

The purpose of the **Validation** tab is to ensure that the entries made in the Base Budget Adjustment work item meet the targets set by DPB and that other required elements have been included. Base budget adjustment targets must be met before the work item can be submitted to DPB.



Validation Instructions

1. After making applicable **Budget Detail** and **Position Planning** entries, Click the **Validate** button next to the Submit button. This will open the **Validation** tab.
2. Examine the information on the **Validation** tab. Take note of any situation under the *Validate Targets* heading that indicates a target has not been met. If all targets have been met, you should see a green check mark next to the *Validate Targets* heading.
3. Correct the entries for those items where the target has not been met and click the **Validate** button to ensure the target has been met. Targets must be met before the work item can be submitted to DPB.
4. Note: Disregard the *Validate Submit Action* entry. Additionally, you may see a cautionary indicator under the *Validate each row in Position Planning has required Dimension values entered* when there are no position level targets and no entries in the Position Planning grid. You may disregard this.

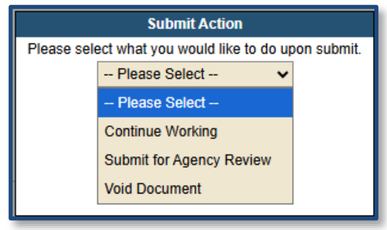
Submitting Base Budget Adjustments

Base Budget Adjustment Submission Overview

To submit a Base Budget Adjustment work item to Agency Review or ultimately, to DPB, click the **Submit** button at the upper right corner of the work item screen. The options that appear after clicking the **Submit** button will vary depending on your permissions and the work flow step of the work item. The options for the two agency level permission types are detailed as follows.

Submitting Base Adjustments as an Agency Analyst

The applicable submission selections for the Agency Analyst role are as follows:

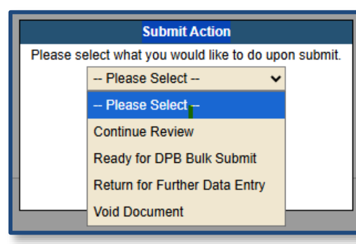


- *Continue Working* - Saves the base budget adjustment and returns it to the Available Work Items on the Work Tray for users with similar credentials to claim.
- *Submit for Agency Review* - Submits the base budget adjustment to the next step in the workflow.
- *Void Document* - Voids the base budget adjustment

Submitting Base Adjustments as an Agency Reviewer

The applicable submission selections for the Agency Reviewer role are as follows:

- *Continue Working* - Saves the base budget adjustment and returns it to the Available Work Items on the Work Tray for users with similar credentials to claim.
- *Submit for Agency Review* - Submits the base budget adjustment to the next step in the workflow if applicable.
- *Ready for DPB Bulk Submit* - Sets the work item as available to be bulk submitted along with others to DPB. Instructions on bulk submitting are included in the next section of this document.
- *Return for Further Data Entry*- Returns the work item to the previous work flow step. Selecting this option from the Agency Reviewer 1 step will return the work item to the Agency Analyst / Continue Entry step.
- *Void Document* - Voids the base budget adjustment

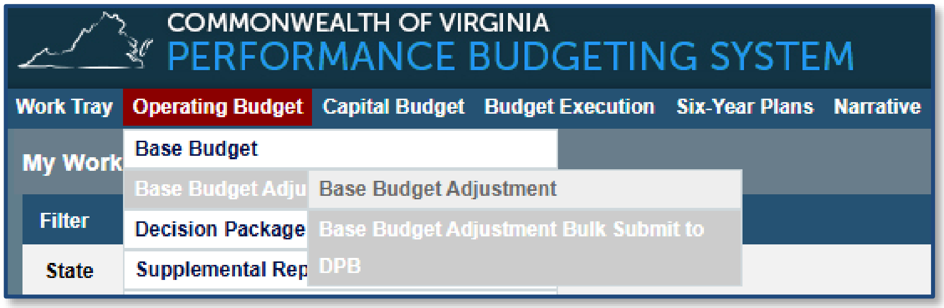


Notes:

- One individual may have both Agency Analyst and Agency Reviewer permissions in the Performance Budgeting system. This does not change the submission process.
- The *Submit for Agency Review* option will also appear under the Agency Reviewer selections if the agency has multiple Agency Reviewer levels established. If an agency only has one Agency Reviewer level, this option will only appear under the Agency Analyst level selections.
- Work items set as *Ready for DPB Bulk Submit* may later be submitted individually to DPB by the Agency Reviewer if that is preferred.

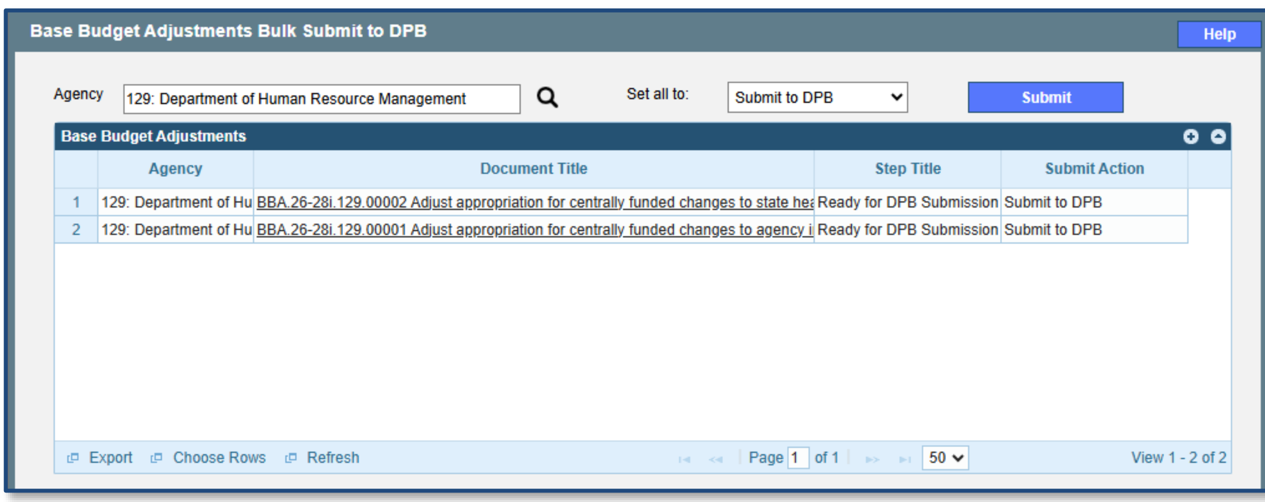
Base Budget Adjustment Bulk Submit Module

To access the Base Budget Adjustment Bulk Submit module, select “Base Budget Adjustment Bulk Submit to DPB” under the “Budget Adjustment” selection on “Operating Budget” menu.



Bulk Submit Overview

The purpose of the Base Budget Adjustment Bulk Submit to DPB module is to allow an agency to submit all their base budget adjustments to DPB at once. You may choose to submit each adjustment individually or all at once via the Bulk Submit module. Most agencies have one or more agency review levels required before an adjustment work item can be submitted to DPB.

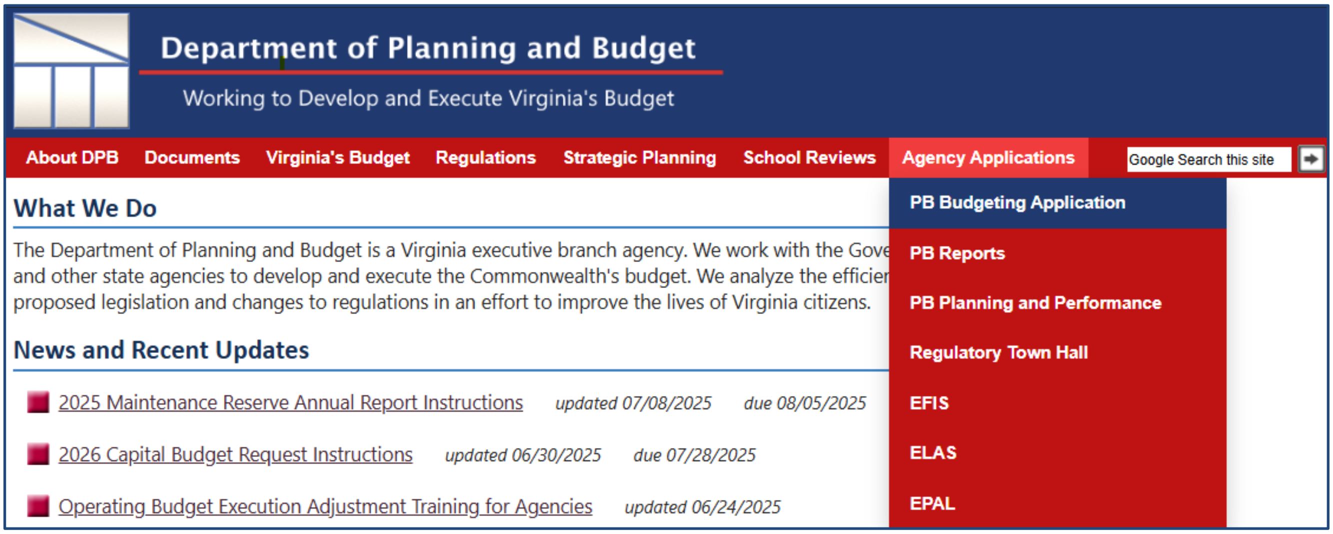


Bulk Submit Instructions

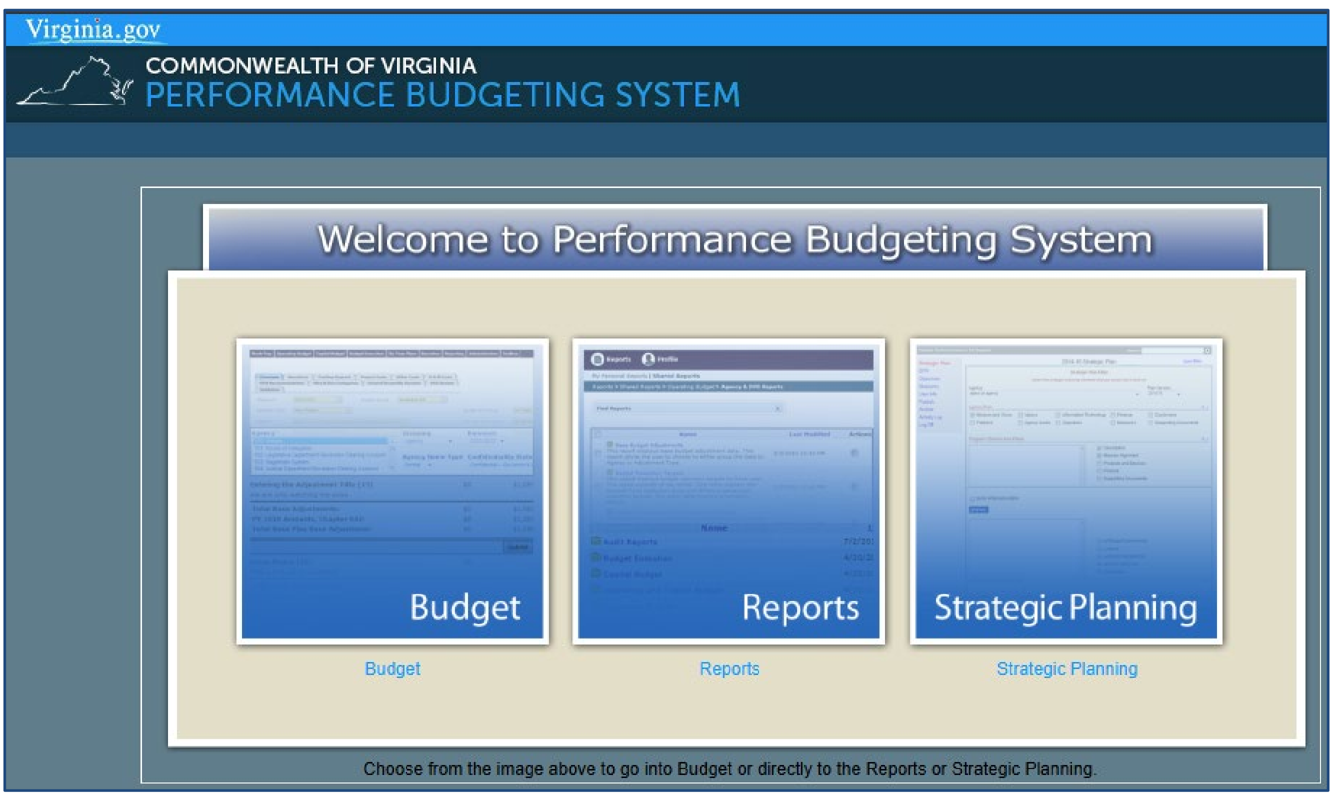
1. To ensure that all requests are accounted for, look at the *Document Title* column to review the base budget adjustments. Clicking on a document title will open a read-only copy of that work item.
2. To bulk manage the submit action, click the *Set all to* box and select the applicable submit action (*Submit to DPB*, *Continue Review*, or *Return to Previous Submitter*). If submitting to DPB, all requests must be set to *Submit to DPB*.
3. Click the **Submit** button. A message will display in the text box below the submit button to alert you that the submit was successful.
4. After you have completed your work in the Base Budget Adjustment Bulk Submit module, you may click the Work Tray menu item or exit the system.

Zero-Sum Technical Decision Packages - Performance Budgeting System Instructions

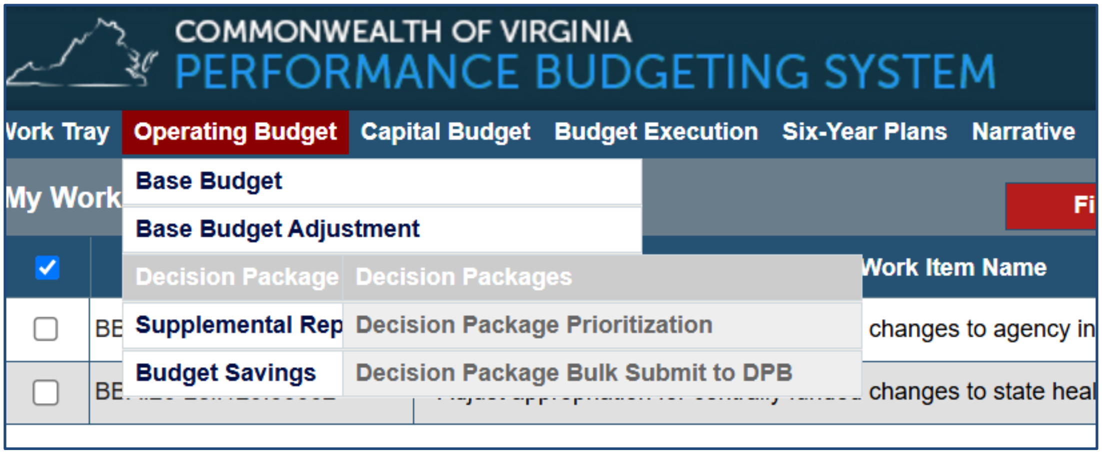
The Decision Package module in the Performance Budgeting system will be used to submit any optional zero-sum technical adjustments. To access the Performance Budgeting system, select PB Budget Application from the Agency Applications menu bar on the DPB website.



In the screen that opens next, click the Budget button to open the Performance Budgeting system work tray.



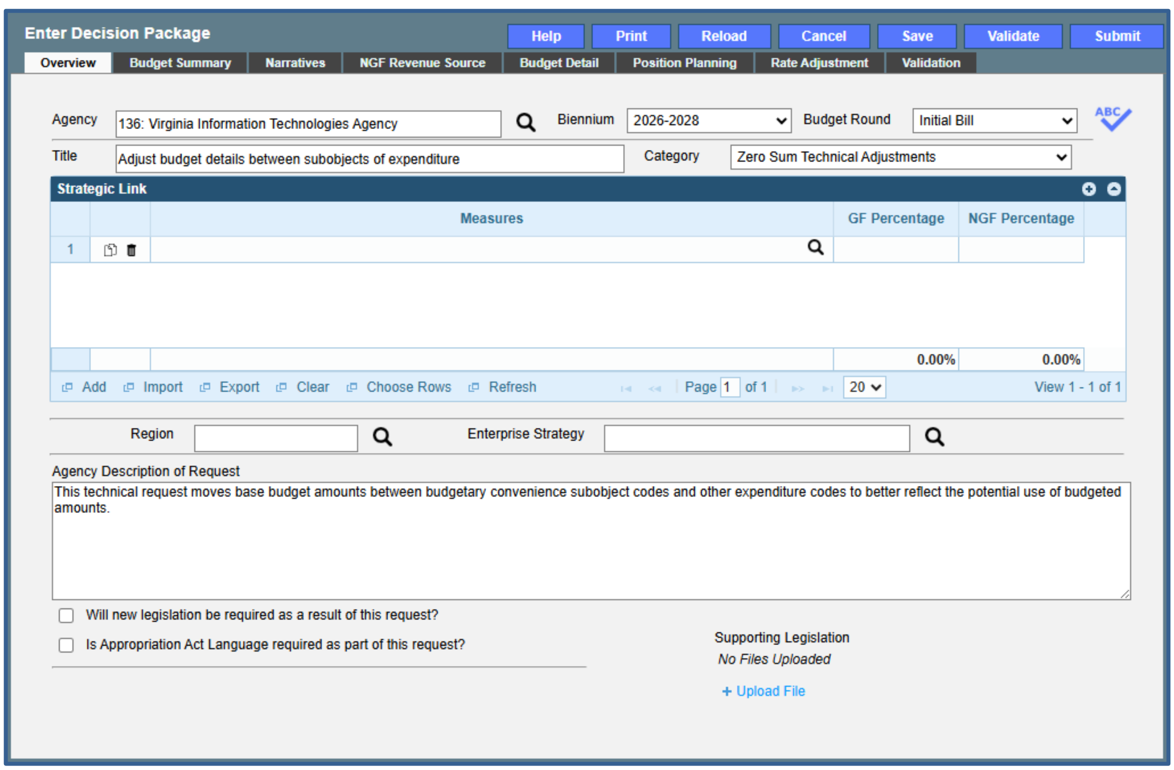
To access the decision package module to enter zero-sum technical adjustments, select “Decision Packages” under the “Decision Package” selection on the “Operating Budget” menu.



Decision Package Overview Tab

Overview Tab Overview

The purpose of the **Overview** tab is to describe the decision package and to provide other high-level information about the request.



Overview Tab Instructions

1. Click on the **Overview** tab.
2. Select the **Agency** to which the decision package will be applied.
3. Select the **Biennium** to which the decision package will be applied. (*2026-2028* is the default.)

4. Make sure the correct **Budget Round** is selected (these zero-sum adjustments to the base budget should be made under the *initial budget* round.)
5. Enter the **Title** for the decision package.

   Insert a short descriptive title of the decision package. Remember that your title should begin with a verb such as adjust, transfer, shift, etc.

6. Select the **Category** for the decision package.

   Initially, the only decision package category activated is the Zero-Sum Technical Adjustment category. The category field should default to Zero-Sum Technical Adjustment.

7. **Strategic Link** grid. You should skip this field.
8. Select the **Region** of the state that the decision package most impacts. If it impacts more than one region, select "Multiple Regions".
9. **Enterprise Strategy**. You should skip this field.
10. Enter the **Agency Description** for the decision package.

    Summarize the technical changes included in the decision package.

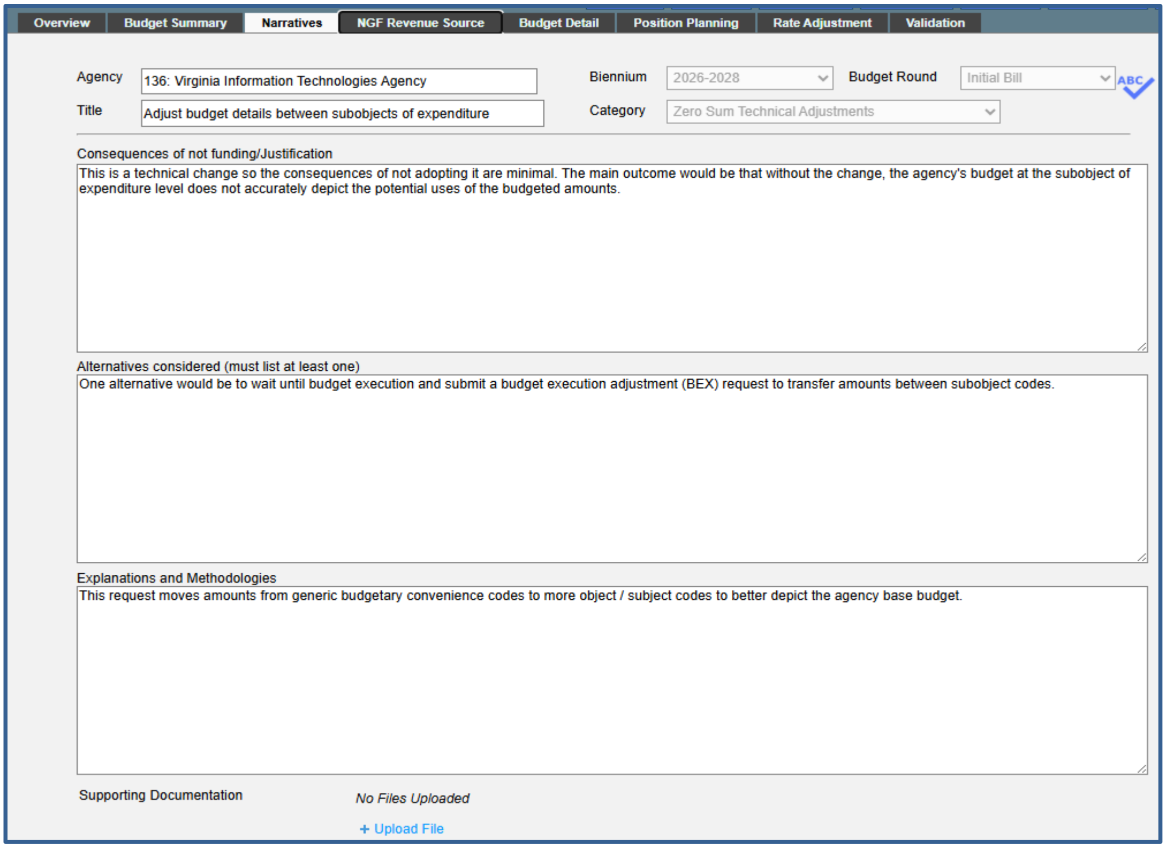
11. Check **Will new legislation be required as a result of this request?** For zero-sum technical adjustment submissions, no legislation should be required. If legislation is required, you should seek to submit the request later as part of the non-technical budget request process.
12. Check **Is Appropriation Act Language required as part of this request?** if Appropriation Act language is required for the technical decision package.
13. Upload any supporting documentation for the decision package by clicking Browse, selecting the file to be uploaded, and clicking the Upload button.

    Note: This will be required if either the check box about new legislation or new Appropriation Act Language is checked.

Decision Package Narratives Tab

Narratives Tab Overview

The purpose of the **Narratives** tab is to capture the justification for the decision package. Please be as thorough as possible to explain what the proposal involves and why it should be accepted.



Narratives Tab Instructions

1. Click on the **Narratives** tab.
2. Enter the Consequences of not funding/justification.

    Indicate the consequences you expect if your proposal is not approved.
3. Enter the Alternatives considered (must list at least one).

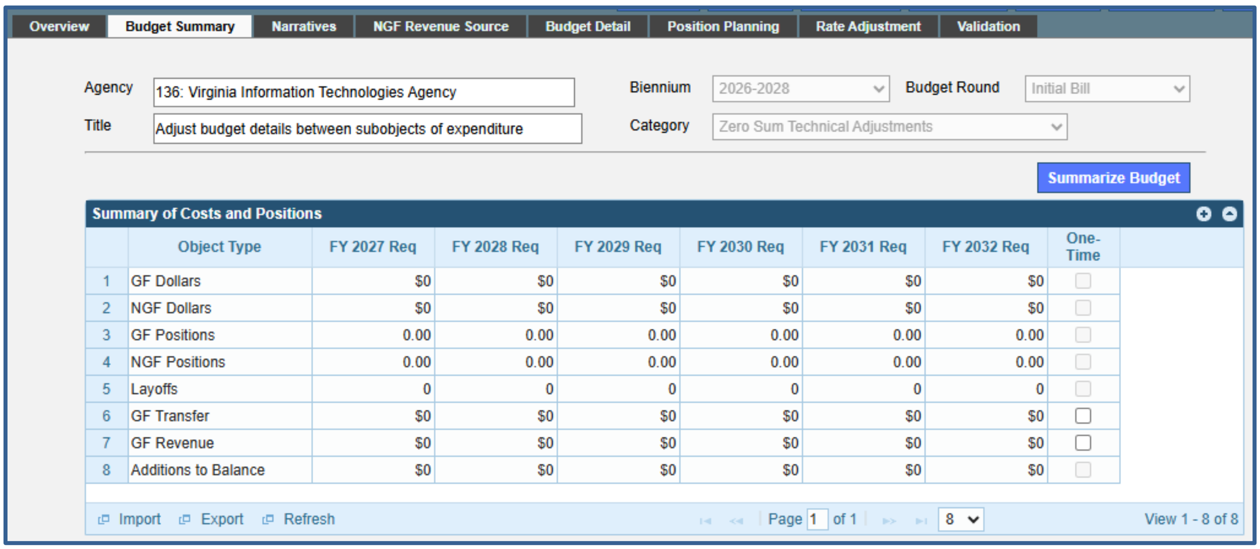
    Indicate any other alternatives you considered for accomplishing the objectives of the request and why you selected the proposed action. Briefly list the pros and cons of each alternative.
4. Enter the Explanations and Methodologies.

    If applicable, explain how you calculated your request and any assumptions used, the methodology used. Enter as much detail as necessary to fully explain the methodologies used.
5. Attach any Supporting Documentation to further justify the need for the decision package.

Decision Package Budget Summary Tab

Budget Summary Tab Overview

The purpose of the **Budget Summary** tab is to capture the high-level general fund (GF) and nongeneral fund (NGF) six-year budget impact for the decision package. The information on this tab can be entered before the **Budget Detail** tab is completed as a placeholder if an agency is unsure if they are going to submit a decision package to DPB. If the **Total Services** grid on the **Budget Detail** tab has already been entered, the Summarize Budget functionality can be used to populate the first two years of the **Summary of Costs and Positions** grid based upon the data entered in the **Total Services** grid. Note: For requests that sum to zero at the agency level, the **Budget Summary** tab should only show zeroes.



	Object Type	FY 2027 Req	FY 2028 Req	FY 2029 Req	FY 2030 Req	FY 2031 Req	FY 2032 Req	One-Time
1	GF Dollars	$0	$0	$0	$0	$0	$0	
2	NGF Dollars	$0	$0	$0	$0	$0	$0	
3	GF Positions	0.00	0.00	0.00	0.00	0.00	0.00	
4	NGF Positions	0.00	0.00	0.00	0.00	0.00	0.00	
5	Layoffs	0	0	0	0	0	0	
6	GF Transfer	$0	$0	$0	$0	$0	$0	
7	GF Revenue	$0	$0	$0	$0	$0	$0	
8	Additions to Balance	$0	$0	$0	$0	$0	$0	

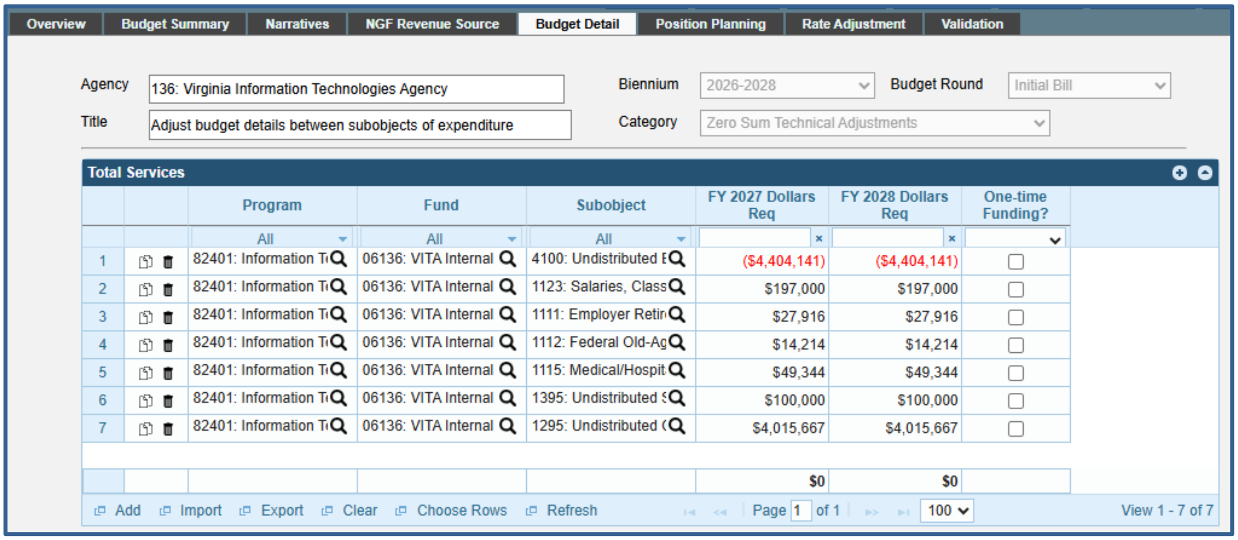
Budget Summary Tab Instructions

1. Click on the **Budget Summary** tab.
2. If the data has already been entered in the **Total Services** grid on the **Budget Detail** tab, click Summarize Budget. This will populate the GF and NGF data for the first two years in the **Summary of Costs and Positions** grid based upon the data entered in the **Total Services** grid on the **Budget Detail** tab.
3. Enter the out-year impact for the decision package in the **Summary of Costs and Positions** grid and, if entering Budget Summary first, enter data for the two years of the biennium for which work is currently being completed. Agencies must enter data for all six years, even if the amount is zero.
4. If the decision package involves in a change in general fund resources/revenue, it should not be submitted as a zero-sum technical adjustment. Instead, that request should wait until subsequent decision package budget request instructions are issued later this year.

Decision Package Budget Detail Tab

Budget Detail Tab Overview

The purpose of the **Budget Detail** tab is to capture the budget details, line by line, for the decision package. A user will be required to enter the program (including service area), fund, subobject, and FY 2025 and 2026 dollars for each budget line associated with the decision package.



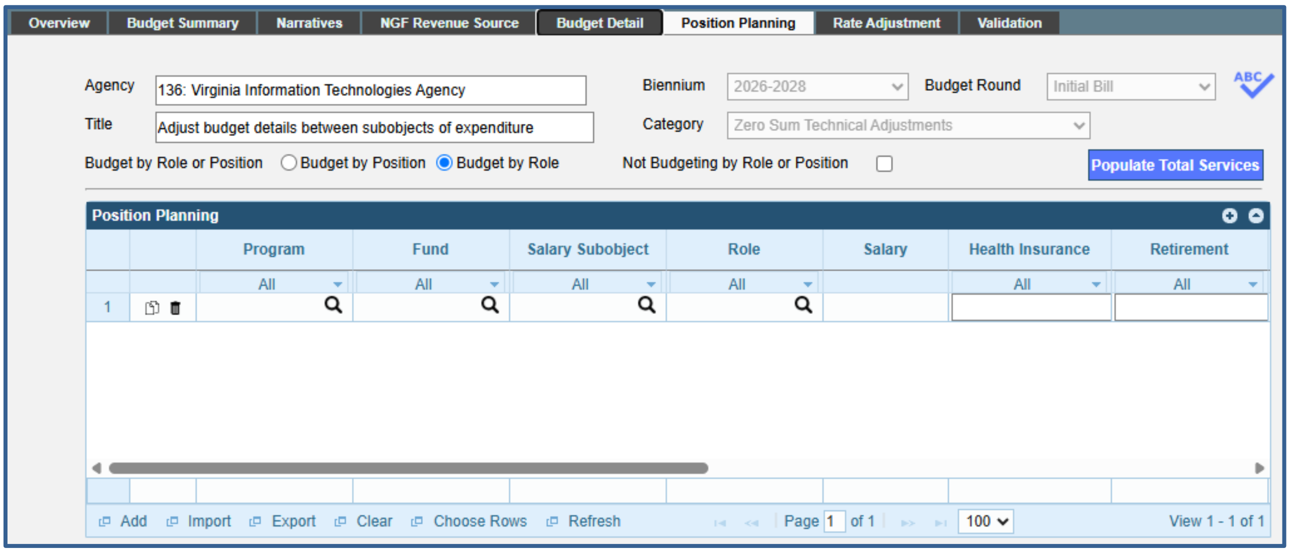
Budget Detail Tab Instructions

1. Click on the **Budget Detail** tab.
2. If applicable, confirm the personal services data that populated the **Total Services** grid from the **Position Planning** tab is correct. If the data is incorrect, return to the **Position Planning** tab to make corrections and then repopulate the data as described in the **Position Planning** tab instructions.
3. In the **Total Services** grid, enter the Program (program / service area), Fund, and Subobject for each nonpersonal services budget line.
4. Enter the FY 2027 and FY 2028 Dollars for the budget line.
5. Duplicate or add rows to the **Total Services** grid as needed to specify multiple nonpersonal services budget lines by using the button.

Decision Package Position Planning Tab

Position Planning Tab Overview

The purpose of the **Position Planning** tab is to capture position changes associated with the decision package. Once the positions are entered, the personal services budget can be automatically calculated and the resulting budget data can be used to populate the personal services subobjects in the **Total Services** grid on the **Budget Detail** tab. The position planning tab allows you to enter authorized position and salary information by either position or role which will in turn allow you to calculate the overall cost of new positions to include compensation and benefits. Alternatively, you may enter just the authorized position information by selecting the "Not Budgeting by Role or Position" option.



Position Planning Tab Instructions

Not Budgeting by Position or Role (Position Planning for Authorized Positions Only)

Use this option to record authorized positions only in the position planning grid. Any costs for new positions will need to be calculated separately if you choose this option.

1. Click on the **Position Planning** tab.
2. Check the **Not Budgeting by Position or Role** checkbox.
3. In the **Position Planning** grid, enter the total number of positions for the Agency for both the first year and second years of the biennium in the **FY 20XX Positions** cells.
4. Add rows to the **Position Planning** grid, by clicking the **Add** button in the lower left corner of the grid as needed.
5. Authorized positions can also be uploaded from an Excel file.

Position Planning by Role or Position

Use the **Role** or **Position** method if you would like to use the capabilities of the Performance Budgeting System to assist in the calculation of the dollar costs of positions associated with the decision package. If you choose **Role**, this method will help calculate personnel costs by groups and if you choose **Position** this method will help calculate the costs by individual positions. You can only use one of the two methods in a single decision package request (you cannot use a combination of roles and positions).

1. Click on the **Position Planning** tab.
2. Select the **Role** or **Position** radio button.
3. In the **Position Planning** grid, enter or edit the **Program**, **Fund**, and **Subobject** for the role or position.
4. Select or edit the **Role** or **Position Title**.
5. Enter or edit the **Salary** for the selected role or position.

   Enter the base salary for the role or position being requested. Do not include any benefit amounts. The requested amount must be within salary range and should be based on starting salaries for recent hires in this role.

6. Select or edit the **Health Insurance** for the role or position.

   Select a health plan and coverage.

7. Select or edit the **Retirement** for the role or position.

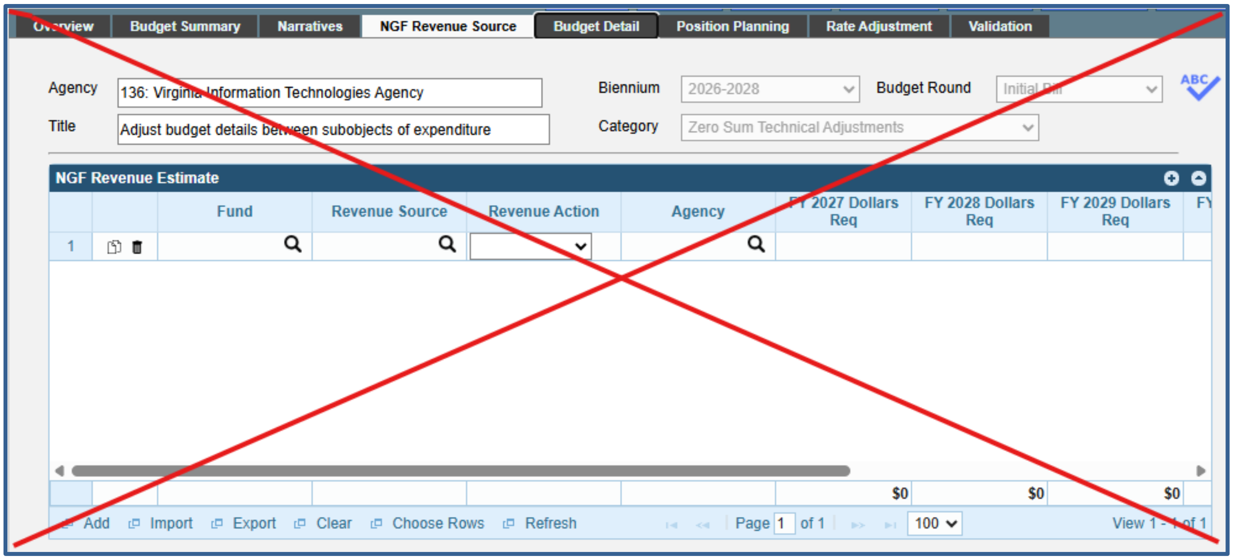
   Select the retirement type for the position: regular VRS, VaLORS, SPORS, judges' retirement, or defined contribution.

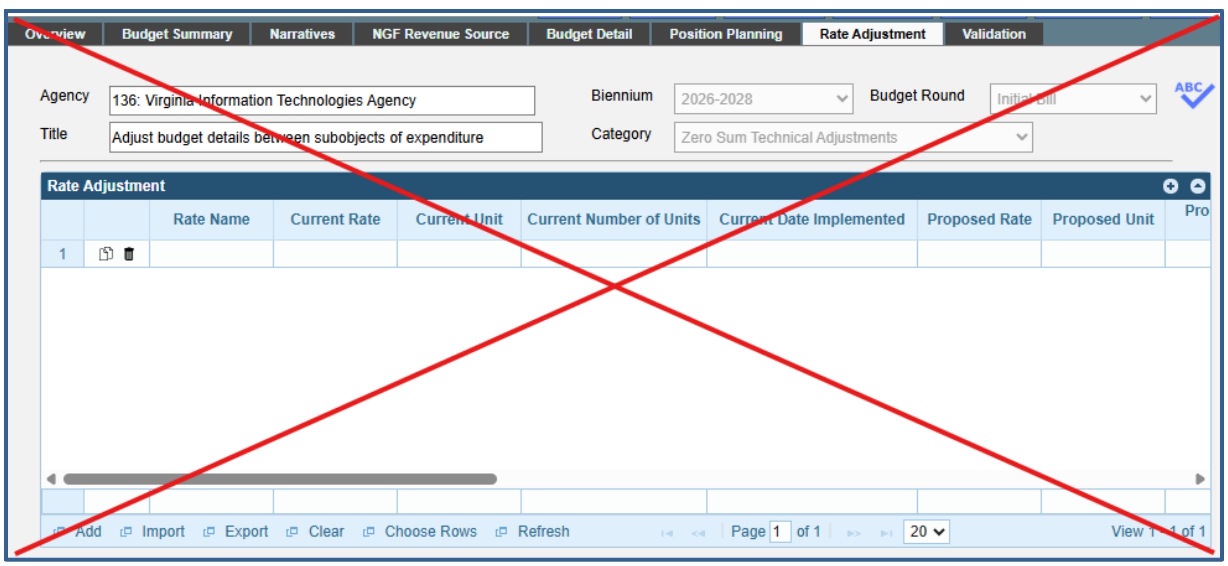
8. Enter or edit the number of pay periods for the role or position in the **FY 20XX Pay Periods** cells.
9. If budgeting by **Role**, enter or edit the number of positions allocated to the specified role for the first year and second year of the biennium in the **FY 20XX Positions** cells.
10. Add rows to the **Position Planning grid**, by clicking the Add button in the lower left corner of the grid as needed.
11. Once all roles or positions have been added to the **Position Planning grid**, click the **Calculate** button to calculate the dollar impact for both years of the biennium for the specified roles or positions. This calculation is based upon the data entered for each role or position.
12. Confirm the calculation of the budget for both the first and second years of the biennium, **FY 20XX Budget**. If the amounts are not correct, edit the values entered for a role or position and recalculate the budget for that role.
13. Once the budget for both years of the biennium for each role or position is satisfactory, click the **Populate Total Services button** to calculate the personal services amounts for the **Budget Details** tab based upon the data entered in the **Position Planning** grid.

Other Decision Package Tabs

Other Decision Package Tabs

Other decision package tabs including the **NGF Revenue Source** tab and the **Rate Adjustment** tab should not be used as part of any Zero-Sum Technical Adjustment request. Any technical changes to nongeneral fund revenue estimates should be made as part of the separate nongeneral fund revenue estimate submission. See the DPB website for separate instructions on that submission. Any other potential change that may prompt the use of the NGF Revenue Source or Rate Adjustment tabs should wait until subsequent decision package instructions are issued later this year.





Submitting Decision Packages

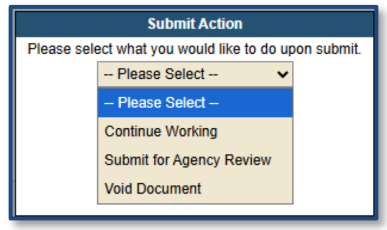
Decision Package Submission Overview

To submit a Decision Package work item to Agency Review or ultimately, to DPB, click the **Submit** button at the upper right corner of the work item screen. The options that appear after clicking the **Submit** button will vary depending on your permissions and the work flow step of the work item. The options for the two agency level permission types are detailed as follows.

Submitting Decision Packages as an Agency Analyst

The applicable submission selections for the Agency Analyst role are as follows:

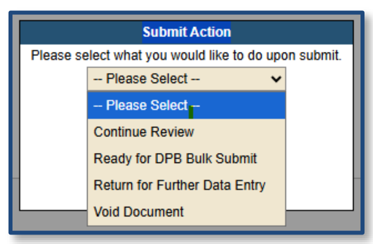
- *Continue Working* - Saves the work item and returns it to the Available Work Items on the Work Tray for users with similar credentials to claim.
- *Submit for Agency Review* - Submits the work item t to the next step in the workflow.
- *Void Document* - Voids the work item.



Submitting Decision Packages as an Agency Reviewer

The applicable submission selections for the Agency Reviewer role are as follows:

- *Continue Working* - Saves the work item and returns it to the Available Work Items on the Work Tray for users with similar credentials to claim.
- *Submit for Agency Review* - Submits work item to the next step in the workflow if applicable.
- *Ready for DPB Bulk Submit* - Sets the work item as available to be bulk submitted along with others to DPB. Instructions on bulk submitting decision packages are included in the next section of this document.
- *Return for Further Data Entry*- Returns the work item to the previous work flow step. Selecting this option from the Agency Reviewer 1 step will return the work item to the Agency Analyst / Continue Entry step.
- *Void Document* - Voids the work item.

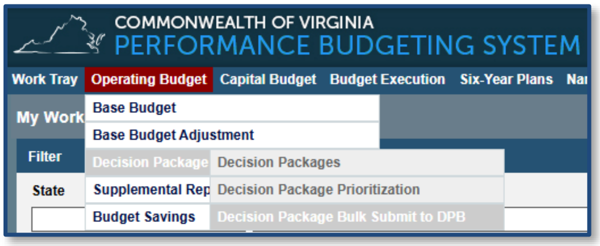


Notes:

- One individual may have both Agency Analyst and Agency Reviewer permissions in the Performance Budgeting system. This does not change the submission process.
- The *Submit for Agency Review* option will also appear under the Agency Reviewer selections if the agency has multiple Agency Reviewer levels established. If an agency only has one Agency Reviewer level, this option will only appear under the Agency Analyst level selections.
- Work items set as *Ready for DPB Bulk Submit* may later be submitted individually to DPB by the Agency Reviewer if that is preferred.

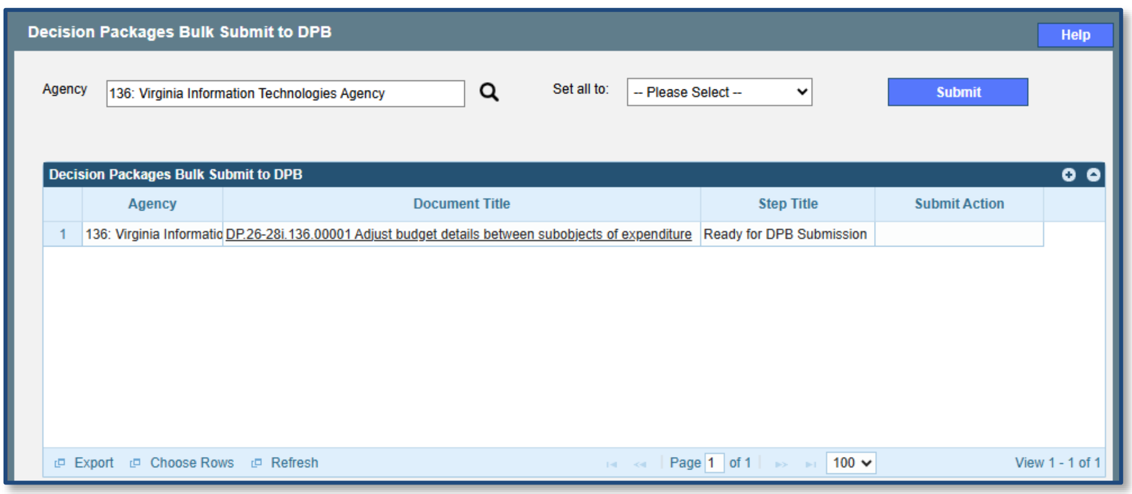
Decision Package Bulk Submit Module - Performance Budgeting System Instructions

To access the Decision Package Bulk Submit module, select "Decision Package Bulk Submit to DPB" under the "Decision Package" selection on "Operating Budget" menu.



Decision Package Bulk Submit Overview

The purpose of the Decision Package Bulk Submit to DPB module is to allow an agency to submit all their decision packages to DPB at once.



Bulk Submit Instructions

1. To ensure that all requests are accounted for, look at the Document Title column to review the base budget adjustments.
2. Confirm that the Step Title and State fields are correct for each of the base budget adjustments.
3. To bulk manage the submit action, click the Set all to dropdown and select the submit action that the requests require: Submit to DPB, Continue Review, or Return to Previous Submitter. If submitting to DPB, all requests must be set to Submit to DPB. The submit actions correspond to the submit actions in the Decision Package module documentation.
4. Click the Submit button. A message will display in the text box below the submit button to alert you that the submission was successful. If you receive a message that one or more work items could not be submitted, you should navigate to the work tray and open the work items to determine if they are failing validation rules for some reason.