

Instructions for the Submission of Required Base Budget Adjustments

2020-2022 Biennial Budget



Department of Planning and Budget

July 2019

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Overview of Base Budget Adjustments

These instructions provide guidance to address the submission of required base budget adjustments. Submissions are due to DPB by **August 28, 2019**.

Base budget adjustments consist of required changes to your 2020-2022 base budget 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; 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 package.

The base adjustment targets are embedded within the base adjustment module and can also be found listed on the DPB website at the same place where you downloaded these instructions.

These adjustments will be made against base budgets being created and submitted by agencies. You should make sure your agency's base budget submission is substantially completed prior to spreading base budget adjustment amounts. See the Base Budget instructions on the DPB website for information on that submission.

Obtaining Base Adjustment Targets

The first step prior to beginning your submission is for you to obtain a listing of the base budget adjustment targets created by DPB. You 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 (Note: upon the initial release of these instructions, this file may be unavailable. A separate message will be sent when the base adjustment targets have been released.
- 2) After opening the file, if you see a security warning at the top of the screen or a pop-up security warning, click "Enable Content". This will enable the macros within the file that allow you to see the content.
- 3) Enter your three-digit agency code in the yellow shaded box under the "Agy Code" heading and click "Enter", "Tab", or arrow out of the shaded cell.
- 4) The spreadsheet should populate with a listing of the base adjustment targets for which you will need to create individual base budget adjustment submissions.

	A	C	D	E	F	G	H	I	J
1	Agy Code	2020-2022 Base Adjustment Targets							
2	194	(Enter Agency Code At Left)							
3		(You will need to enable macros for this to work)							
4	Secretarial Area	Agency	Title	Description	Type	GF Dollars FY 2021	GF Dollars FY 2022	NGF Dollars FY 2021	NGF Dollars FY 2022
343	Administration	194: Department of General Services	Remove appropriation for one-time purchase of laboratory testing equipment	Removes appropriation for the one-time purchase of laboratory testing equipment.	Remove One-Time Spending	\$0	\$0	(\$330,000)	(\$330,000)
344	Administration	194: Department of General Services	Remove appropriation for start-up costs for additional newborn screening tests	Removes appropriation for start-up costs for additional newborn screening tests completed by the Division of Consolidated Laboratory Services.	Remove One-Time Spending	\$0	\$0	(\$133,000)	(\$133,000)
345	Administration	194: Department of General Services	Remove appropriation for start-up costs for additional reportable disease testing	Removes appropriation for start-up costs for additional reportable disease testing completed by the Division of Consolidated Laboratory Services.	Remove One-Time Spending	(\$136,753)	(\$136,753)	\$0	\$0
346	Administration	194: Department of General Services	Adjust appropriation for centrally funded 2.25 percent merit-based salary increase for state employees	Adjusts appropriation for the 2.25 percent merit-based salary increase for state employees budgeted in Central Appropriations, Item 474 V. of Chapter 854, 2019 Acts of Assembly.	Central Accounts Distribution	\$278,248	\$278,248	\$543,586	\$543,586
347	Administration	194: Department of General Services	Adjust appropriation for centrally funded 2.75 percent salary increase for state employees	Adjusts appropriation for the 2.75 percent salary increase for state employees budgeted in Central Appropriations, Item 474 T. of Chapter 854, 2019 Acts of Assembly.	Central Accounts Distribution	\$397,125	\$397,125	\$764,660	\$764,660
348	Administration	194: Department of General Services	Adjust appropriation for centrally funded changes to Cardinal Financials System charges	Adjusts appropriation for changes to Cardinal Financials System internal service fund charges budgeted in Central Appropriations, Item 475 L. of Chapter 854, 2019 Acts of Assembly.	Central Accounts Distribution	(\$14,481)	(\$14,481)	(\$131,416)	(\$131,416)
	Administration	194: Department of General Services	Adjust appropriation for centrally funded changes to Performance	Adjusts appropriation for changes to Performance Budgeting System internal	Central Accounts Distribution	(\$161)	(\$161)	\$239	\$239

Personal Services

Benefit Rates

If any of your base adjustments involve personal services, you should use the rates included in the table below as applicable.

<i>Sub Object</i>	<i>Benefit</i>	<i>2020-22 Budget Development Rates/Factors¹</i>
1111	VRS Retirement Contributions	
	State Employees	13.52%
	Virginia Law Officers Retirement (VaLORS)	21.61%
	State Police (SPORS)	24.88%
	Judges (JRS)	34.39%
1112	Social Security ²	6.20% capped at \$132,900
1112	Medicare	1.45%
1114	Group Life	1.31%
1115	Annual Employer Health Insurance Premiums	
	COVA Care Single	\$8,244
	Employee + One	\$14,748
	Family	\$21,624
	COVA High Deductible Single	\$7,008
	Employee + One	\$13,032
	Family	\$19,044
	HealthAware Single	\$8,124
	Employee + One	\$14,748
	Family	\$21,624
	Kaiser Permanente Single	\$7,008
	Employee + One	\$12,420
	Family	\$18,156
	Optima Health Vantage Single	\$8,220
	Employee + One	\$14,760
	Family	\$21,420
1116	Retiree Health Insurance Credit Premium	1.17%
1117	VSDP & Long-Term Disability Insurance	0.62%
1118	Teachers Insurance and Annuity³ Plan 1	10.40%
1118	Teachers Insurance and Annuity³ Plan 2	8.50%
1119	Defined Contribution Plan⁴	10.40%
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.

² The Social Security cap applies to calendar year 2019. Future year caps are unknown at this time.

³ For institutions of higher education: Teachers Insurance and Annuity (subobject 1118) 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.

⁴ Subobject 1119, is 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

While the position planning grid within the Performance Budgeting system is capable of calculating the cost of personal services, it is not recommended that you use this functionality in your base adjustment submission. The PB system is designed to use one set of rates at a time and since this year the base budget module is also being used at the same time as the base adjustment and decision package modules, the rates being used by the Position Planning grid are more appropriate for base budget development.

Instead, it is recommended that personal services cost for this submission be calculated outside of the PB system. A position calculator has been posted on the DPB website in the same place where you downloaded these instructions. This position calculator is a Microsoft Access database that will assist you with calculating personal services costs 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 have also been posted on the DPB website.

Nonpersonal Services

For nonpersonal services, you should array any applicable changes by major object of expenditure unless a more detailed subobject detail is desired. You should use the allowable nonpersonal convenience subobject codes listed in the table below if you are arraying these amounts by major object. **No other budgetary convenience subobject codes should be used.**

If you choose to array nonpersonal services to a lower level of detail, you may refer to the complete subobject code listing available at the following link:

http://publicreports.dpb.virginia.gov/rdPage.aspx?rdReport=COA_SubObject

Allowable Nonpersonal Services Convenience Codes

1295	Undistributed Contractual Services	2195	Undistributed Property and Improvements
1395	Undistributed Supplies and Materials	2295	Undistributed Equipment
1495	Undistributed Transfer Payments	2395	Undistributed Plant and Equipment
1595	Undistributed Continuous Charges	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 1.17 -Agency Budget Requests](#) Performance Budgeting system report for viewing base budget adjustment 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.

Agency Budget Requests

Hide Filter | Help View Bookmarks | Save Bookmark

Biennium
2018-2020

Budget Round
Initial Bill
Amended Bill
Caboose Bill

Secretarial Areas
Administration
Agriculture and Forestry
Central Appropriations
Commerce and Trade
Education
Executive Offices

Agencies
100: Senate of Virginia
101: House of Delegates
102: Legislative Department Reversion Clear
103: Magistrate System
104: Judicial Department Reversion Clear
105: Virginia Commission on Intergovernmental Relations

Request Type Group
Base Budget
Base Budget Adjustment
Technical Adjustments
Decision Packages

Workflow Step
Draft
Agency Review
Ready for DPB Submission
DPB Review
Parked for Completion

Custom Title Agency Budget Requests

Select an Output Option
☐ Formatted
☒ Summary Analysis Grid
☐ Aggregate Dollars
☐ Dollar Details Analysis Grid
☐ Aggregate Positions
☐ Positions Details Analysis Grid

[More Filters](#)

To view information on your base budget adjustment work items in the Performance Budgeting system, choose the “Base Budget Adjustment” selection in the “Request Type Group” filter. Likewise, if you want information regarding your base budget, choose “Base Budget”. Please note that a base adjustment work item must have been created in the PB system for the information to appear in this report. In other words, if you have not created a work item for a specific adjustment target yet, it will not show in the report.

Using the BD 1.17 report, you can view base adjustment submissions at different levels of detail including at a summary level which can be viewed by choosing the “Formatted” or “Summary Analysis Grid” output options. In addition, the base adjustment submission 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.

In the same place on the DPB website where you downloaded these instructions, a link has been provided to some common ways that you can run the BD 1.17 report to view your base adjustments. These links will open the BD 1.17 with various options pre-filtered however, you will need to select your agency from the “Agencies” box and click the “Submit” button at the bottom of the report after the report opens. Link: [BD 1.17 Common Report Options for Base Adjustments](#).

Base Budget Adjustment Module Instructions

Performance Budgeting System

To access the base budget adjustment module, select “Base Budget Adjustment” under the “Operating Budget” menu. This will open an empty base budget adjustment work item. At any time, you 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 "Help 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 Module Quick Guides

AGENCY ANALYST QUICK GUIDE

1. Mouse over the Operating Budget functional area menu item and then mouse over Base Budget Adjustment. From the resulting dropdown menu, select Base Budget Adjustment. The Overview tab will appear.
2. Complete the Overview tab as described in the Overview tab instructions.
3. Complete the Position Planning tab as described in the Position Planning tab instructions.
4. Complete the Budget Detail tab as described in the Budget Detail tab instructions.
5. Click Submit and select the appropriate action from the available options.
 - Continue Working - Saves the base budget adjustment and returns it to the Available Work Items tab 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.

AGENCY REVIEWER QUICK GUIDE

1. Click on Available Work Items from the Work Tray.
2. Select the Document Type filter and select Base Budget Adjustments to filter on the base budget adjustments.
3. Click Claim next to a base budget adjustment that is ready for review. Once the base budget adjustment is claimed, the Overview tab will appear.
4. Review the Overview tab for completeness and accuracy according to the instructions issued by DPB.
5. Click the Budget Detail tab and review for completeness and accuracy according to the instructions issued by DPB.
6. Click the Position Planning tab and review for completeness and accuracy according to the instructions issued by DPB.

7. Click Submit and select the appropriate action from the available options.
 - Continue Review - Saves the base budget adjustment and returns it to the Available Work Items tab on the Work Tray for users with similar credentials to claim.
 - Submit for DPB Review - Submits the base budget adjustment to DPB.
 - Return for Further Data Entry - Returns the base budget adjustment to the data entry workflow step.
 - Void Document - Voids the 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.

The screenshot shows the 'Enter Base Budget Adjustment' form with the 'Overview' tab selected. The form includes a header with 'Help', 'Print', 'Save', 'Validate', and 'Submit' buttons. Below the header are tabs for 'Overview', 'Budget Detail', 'Position Planning', and 'Validation'. The main form area contains several input fields: 'Agency' (with a search icon), 'Biennium' (a dropdown menu showing '2018-2020'), 'Region' (with a search icon and a blue checkmark icon), 'Adjustment Title' (with a search icon), 'Adjustment Type' (a dropdown menu), 'Description' (a large text area), and 'Agency Comments' (a large text area).

Overview Tab Instructions

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

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 "2020-2022".
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.

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, 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.

Enter Base Budget Adjustment

Help Print Save Validate Submit

Overview **Budget Detail** Position Planning Validation

Agency Biennium 2018-2020

Adjustment Title

Targets

	Agency	FY 2019 GF Dollars Tgt	FY 2020 GF Dollars Tgt	FY 2019 GF Positions Tgt	FY 2020 GF Positions Tgt	FY 2019 NGF Dollars Tgt	FY 2020 NGF Dollars Tgt
1							

Export Refresh Page 1 of 1 View 1 - 1 of 1

Total Services

	Program	Fund	Subobject	FY 2019 Dollars Req	FY 2020 Dollars Req	FY 2019 Dollars Rec	FY 2020 Dollars Rec
1							

Add Import Export Clear Hide Request Fields Refresh Page 1 of 1 50 View 1 - 1 of 1

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.

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. As previously indicated in the “Calculating the Cost of Personal Services” section of these instructions, while the position planning grid is capable of calculating the cost of personal services, it is not recommended that you use this functionality in this submission.

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 .xls file.

Position Planning by Role / Position Planning by Position

Using the Position Planning grid to calculate Personal Services costs by role or position is not recommended for this submissions. Instead, use the “Not Budgeting by Role or Position” option (above) for authorized positions and the Position Calculator on the DPB website to calculate the dollar costs. See the “Calculating the Cost of Personal Services” section of these instructions for more information.

Base Budget Adjustment Bulk Submit Instructions

Performance Budgeting System

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.

The screenshot shows a web application window titled "Base Budget Adjustments Bulk Submit to DPB". At the top right is a "Help" button. Below the title bar, there is a search bar labeled "Agency" with the text "122: Department of Planning and Budget" and a magnifying glass icon. To the right of the search bar is a "Set all to:" dropdown menu currently set to "Submit to DPB", followed by a blue "Submit" button. Below this is a table titled "Base Budget Adjustments" with a table icon and a close icon in the top right corner. The table has four columns: "Agency", "Document Title", "Step Title", and "Submit Action". The first row shows "1" in the "Agency" column, an empty "Document Title" column, an empty "Step Title" column, and "Submit to DPB" in the "Submit Action" column. Below the table is a light blue bar containing "Export" and "Refresh" icons on the left, and pagination controls in the center: "<< Page 1 of 1 >>" and a dropdown menu set to "50". On the right side of this bar is the text "View 1 - 1 of 1". Below the light blue bar is a large empty white text box.

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 base budget adjustment documentation.
4. Click the Submit button. A message will display in the text box below the submit button to alert you that the submit was successful.