

# Instructions for the Submission of Required Base Budget Adjustments

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**2022-2024 Biennial Budget**



**Department of Planning and Budget**

**September 2021**

# TABLE OF CONTENTS

<b>OVERVIEW OF BASE BUDGET ADJUSTMENTS .....</b>	<b>1</b>
<b>OBTAINING BASE ADJUSTMENT TARGETS .....</b>	<b>2</b>
<b>PERSONAL SERVICES.....</b>	<b>3</b>
BENEFIT RATES .....	3
NOTES ON BENEFIT RATES .....	4
CALCULATING THE COST OF PERSONAL SERVICES.....	4
<b>NONPERSONAL SERVICES .....</b>	<b>4</b>
ALLOWABLE NONPERSONAL SERVICES CONVENIENCE CODES .....	4
<b>REPORTS .....</b>	<b>5</b>
<b>PERFORMANCE BUDGETING SYSTEM INSTRUCTIONS .....</b>	<b>6</b>
BASE BUDGET ADJUSTMENT MODULE QUICK GUIDES.....	6
OVERVIEW TAB OVERVIEW .....	7
OVERVIEW TAB INSTRUCTIONS .....	7
BUDGET DETAIL TAB OVERVIEW .....	8
BUDGET DETAIL TAB INSTRUCTIONS .....	8
POSITION PLANNING TAB OVERVIEW .....	9
POSITION PLANNING TAB INSTRUCTIONS .....	9
<b>BASE BUDGET ADJUSTMENT BULK SUBMIT MODULE .....</b>	<b>11</b>
BULK SUBMIT OVERVIEW .....	11
BULK SUBMIT INSTRUCTIONS.....	11

# Overview of Base Budget Adjustments

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These instructions provide guidance to address the submission of required base budget adjustments. Submissions are due to DPB by **September 23, 2021**.

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.
- 2) In the box labeled "Step 1. 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.

2022-2024 Base Adjustment Targets <i>(Select a Secretarial Area and Agency in the boxes below to filter the Base Adjustments Targets listing)</i>											
Step 1. Select a Secretarial Area			Step 2. Select an Agency								
1. Select a Secretarial Area	Administration	Agriculture and Forestry	995: Central Appropriations								
Central Appropriations	Commerce and Trade	Education									
Executive Offices	Finance	Health and Human Resources									
Independent Agencies	Judicial	Labor									
Legislative	Natural and Historical Resources	Public Safety and Homeland Security									
Agency	Adjustment Title	Adjustment Type	Adjustment Description	FY 2023 GF Dollar Target	FY GF 2024 Dollar Target	FY 2023 NGF Dollar Target	FY 2024 NGF Dollar Target	FY 2023 GF Position Target	FY 2024 GF Position Target	FY 2023 NGF Position Target	FY 2024 NGF Position Target
995: Central Appropriations	Remove one-time funding for redistricting commission	Remove One-Time Spending	Removes one-time funding for redistricting commission.	(\$1,069,500)	(\$1,069,500)	\$0	\$0	0.00	0.00	0.00	0.00
995: Central Appropriations	Remove one-time funding for Slavery and Freedom Heritage Site	Remove One-Time Spending	Removes one-time funding provided to the City of Richmond for the Slavery and Freedom Heritage Site.	(\$9,000,000)	(\$9,000,000)	\$0	\$0	0.00	0.00	0.00	0.00
995: Central Appropriations	Remove one-time funding for the cost of transition and inauguration	Remove One-Time Spending	Removes one-time funding provided in Paragraphs R and S of Item 479 of Chapter 552, 2021 Acts of Assembly, Special Session I for the support of the transition offices established as a result of the 2021 elections for Governor, Lieutenant Governor, and Attorney General and for the cost of the January 2022 inauguration.	(\$2,668,552)	(\$2,668,552)	\$0	\$0	0.00	0.00	0.00	0.00
995: Central Appropriations	Remove temporary funding for Cannabis Control Authority start-up costs and marijuana education	Remove One-Time Spending	Removes temporary funding in Central Appropriations for Virginia Cannabis Control Authority startup costs and marijuana prevention and education. Ongoing operating costs for the Authority and other efforts will be budgeted directly in the Authority and other agencies as applicable.	(\$4,500,000)	(\$4,500,000)	\$0	\$0	0.00	0.00	0.00	0.00
<b>Total</b>				<b>(\$289,810,772)</b>	<b>(\$289,810,772)</b>	<b>\$0</b>	<b>\$0</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

# 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>2022-24 Budget Development Rates/Factors<sup>1</sup></i>	
1111	<b>VRS Retirement Contributions</b>		
	State Employees	14.46%	
	Virginia Law Officers Retirement (VaLORS)	21.90%	
	State Police (SPORS)	26.33%	
	Judges (JRS)	29.84%	
1112	<b>Social Security<sup>2</sup></b>	6.20% <b>capped</b> at \$142,800	
1112	<b>Medicare</b>	1.45%	
1114	<b>Group Life</b>	1.34%	
1115	<b>Annual Employer Health Insurance Premiums</b>		
	<b>COVA Care</b>	Single	\$8,508
		Employee + One	\$15,216
		Family	\$22,308
	<b>COVA High Deductible</b>	Single	\$7,224
		Employee + One	\$13,440
		Family	\$19,644
	<b>COVA HealthAware</b>	Single	\$8,340
		Employee + One	\$15,216
		Family	\$22,272
	<b>Kaiser Permanente</b>	Single	\$7,692
		Employee + One	\$13,644
		Family	\$19,944
	<b>Optima Health Vantage</b>	Single	\$8,424
Employee + One		\$15,108	
Family		\$21,912	
1116	<b>Retiree Health Insurance Credit Premium</b>	1.12%	
1117	<b>VSDP &amp; Long-Term Disability Insurance</b>	0.61%	
1118	<b>Teachers Insurance and Annuity<sup>3</sup> Plan 1</b>	10.40%	
	<b>Teachers Insurance and Annuity<sup>3</sup> Plan 2</b>	8.50%	
1119	<b>Defined Contribution Plan<sup>4</sup> Plan 1</b>	10.40%	
	<b>Defined Contribution Plan<sup>4</sup> Plan 2</b>	8.50%	
1138	<b>Deferred Compensation Match Payments</b>	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

<sup>1</sup> Percentages refer to percent of salaries. Health insurance premiums are the annual employer dollar cost for an individual.

<sup>2</sup> The Social Security cap applies to calendar year 2021. Future year caps are unknown at this time.

<sup>3</sup> 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.

<sup>4</sup> 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 Excel spreadsheet 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](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.

The screenshot shows the 'Agency Budget Requests' report configuration interface. It includes several filter sections: 'Biennium' (2022-2024), 'Budget Round' (Initial Bill, Amended Bill, Caboose Bill), 'Secretarial Areas' (Natural Resources, Public Safety and Homeland S, State Grants to Nonstate Entit, Technology, Transportation, Veterans and Defense Affairs), 'Agencies' (100: Senate of Virginia, 101: House of Delegates, 102: Legislative Department Reversion Cl, 103: Magistrate System, 104: Judicial Department Reversion Clear, 105: Virginia Commission on Intergovern), 'Request Type Group' (Base Budget, Base Budget Adjustrn, Decision Packages), and 'Workflow Step' (Draft, Agency Review, Ready for DPB Subn, DPB Review, Parked for Completio). There is a 'Custom Title' field with 'Agency Budget Requests', a 'Select an Output Option' section with radio buttons for 'Formatted', 'Summary Analysis Grid' (checked), 'Aggregate Dollars', 'Dollar Details Analysis Grid', 'Aggregate Positions', and 'Positions Details Analysis Grid', a 'More Filters' link, and a 'Submit' button.

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 form 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](#).

# Performance Budgeting System Instructions

## Base Budget Adjustment Module

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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](mailto:PBHelpDesk@vita.virginia.gov).

## Base Budget Adjustment Module Quick Guides

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### 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.

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### 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 a web form titled "Enter Base Budget Adjustment" with a tabbed interface. The "Overview" tab is active. At the top right, there are buttons for "Help", "Print", "Save", "Validate", and "Submit". Below the tabs, there are search and selection fields: "Agency" (with a search icon), "Biennium" (a dropdown menu showing "2018-2020"), and "Region" (with a search icon and a blue checkmark icon). Further down, there are fields for "Adjustment Title" (with a search icon) and "Adjustment Type" (a dropdown menu). Below these are two large text areas: "Description" and "Agency Comments".

### 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 "2022-2024".
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.

The screenshot displays the 'Enter Base Budget Adjustment' application. At the top, there are tabs for 'Overview', 'Budget Detail', 'Position Planning', and 'Validation'. The 'Budget Detail' tab is active. Below the tabs, there are input fields for 'Agency', 'Adjustment Title', and a dropdown for 'Biennium' (set to '2018-2020'). There are also buttons for 'Help', 'Print', 'Save', 'Validate', and 'Submit'. Below the input fields, there are two data grids. The first grid is titled 'Targets' and has columns for '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', and 'FY 2020 NGF Dollars Tgt'. The second grid is titled 'Total Services' and has columns for 'Program', 'Fund', 'Subobject', 'FY 2019 Dollars Req', 'FY 2020 Dollars Req', 'FY 2019 Dollars Rec', and 'FY 2020 Dollars Rec'. Both grids have a single row with a search icon and a refresh icon. The interface also includes navigation buttons like 'Export', 'Refresh', and 'Page 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.

Enter Base Budget Adjustment

Help Print Save Validate Submit

Overview Budget Detail Position Planning Validation

Agency  Biennium 2018-2020

Adjustment Title

Select by Role or Position  Budget by Position  **Budget by Role**  Not Budgeting by Role or Position  Calculate Populate Total Services

Position Planning

	Program	Fund	Salary Subobject	Role	Salary	Health Insurance	Retirement	F
1	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>		<input type="text"/>	<input type="text"/>	

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

### 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.

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# Base Budget Adjustment Bulk Submit Module

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## 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.

Base Budget Adjustments Bulk Submit to DPB

Agency: 122: Department of Planning and Budget

Set all to: Submit to DPB

Submit

	Agency	Document Title	Step Title	Submit Action
1				Submit to DPB

Export Refresh

Page 1 of 1

View 1 - 1 of 1

## 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.