

Instructions for the Submission of The Adjusted Budget Baseline Excel Template

2022-2024 Biennial Operating Budget / 2023 Session



Department of Planning and Budget

August 2022

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Overview

As part of budget development process this year, Executive Department agencies are being required to provide information to estimate expenditures necessary to continue services under current law and anticipated savings from certain administrative efficiencies that may be pursued by the agency under current law. Agencies are also being asked to provide an assessment of their authorized position level and personnel costs. In addition, agencies will follow the normal course in submitting decision packages for the Governor's consideration for submission to the 2023 General Assembly.

This budgetary baseline, position and policy proposal information will be captured in an Excel spreadsheet template that will be supplied by the Department of Planning and Budget (DPB) to each Executive Department agency.

The first step in providing budgetary baseline information is to establish an adjusted baseline for FY 2022 spending. The starting point for this baseline will be FY 2022 expenditures. Adjustments will be made to the FY Expenditure Level to account for timing issues, removal of one-time spending, and other adjustments to create a baseline budget consistent with service delivery and other requirements that existed in FY 2022. Additional adjustments will be made to account for new requirements in Chapter 2; changes in caseload and the cost of delivering services; anticipated efficiencies from the conversion of contract workers to state employees; and the realization of efficiencies and saving in procurement.

Finally, agencies will be given the opportunity, with the concurrence of their cabinet secretaries, to reflect proposed changes in spending of a policy nature in the Excel spreadsheet template. Any policy changes that affect spending approved for inclusion in the Excel template by cabinet secretaries must also be submitted as decision packages.

Executive Department agency heads should refer to the memo issued by the Governor's Chief of Staff for additional guidance.

Submission Deadlines

The Excel spreadsheet template will be submitted in two parts; the first draft, due on **August 24, 2022** will consist of completed tabs in the spreadsheet associated with summarizing positions; establishing an adjusted FY 2022 baseline of spending; and additional adjustments made to account for new requirements in Chapter 2 and other cost/caseload changes. Information on proposed policy spending changes should not be included in this first submission.

On or before **September 9, 2022**, agencies should resubmit the same template with the proposed policy spending changes included. In addition, any decision packages for proposed policy spending changes will be due on this date.

Both submissions of the Excel spreadsheet template should be sent to your DPB budget analyst with a copy to budget@dpb.virginia.gov.

Submission Review Meetings

Meetings will be held with the Office of the Secretary of Finance, DPB, cabinet secretaries, and agency heads to review the adjusted baseline submission after the August 24 deadline. More information on these meetings will be available at a later date.

About the Excel Spreadsheet Template

DPB has prepared a spreadsheet template pre-populated with your agency's FY 2022 expenditures, and Chapter 2 appropriation by program and fund group. In addition a summarized total of authorized positions included in your base budget for the 2022-2024 biennium and Chapter 2 position totals has been pre-populated. The spreadsheet template contains multiple tabs, including three that require input from your agency. The tabs are described as follows and detailed instructions for each step are included later in this document.

Instructions tab - This tab includes links to other tabs and a summary of the instructions included in this document.

Totals – Summary tab – This read-only tab summarizes the pre-populated information and agency entered adjustments to the agency level.

Positions Summary tab – This tab is used to capture information on the number of filled authorized positions in an agency and the number of baseline authorized positions (equivalent to FY 2022 position levels) that are being actively pursued for filling as well as the personnel costs associated with those positions. Information in this tab should be included in the August 24, 2022 submission.

Dollar Totals – Detailed tab – This read-only tab totals the pre-populated dollar information and agency entered dollar adjustments by program and fund group.

Adjustments to Baseline tab – This tab is used to enter agency adjustments to the spending baseline to account for the unfilled positions being pursued for recruitment, the removal of one-time spending, new requirements in Chapter 2, changes in caseload or cost of services, and other adjustments. Completed information in this tab should be included in the August 24, 2022 submission.

New Policy Changes tab – This tab is used to enter proposed policy spending and position changes. Only those items that have been approved for submission by your cabinet secretary should be reflected in the Excel template. Information in this tab should be completed for the September 9, 2022 submission. You should leave this tab blank for the August 24, 2022 submission.

As previously mentioned, agency FY 2022 expenditures and FY 2023 and FY 2024 Chapter 2 Appropriation amounts have been pre-populated on the *Dollar Totals – Detailed* tab and are further summarized at the agency level on the *Totals – Summary* tab. Authorized position levels contained in Chapter 552 (2021 Special Session I) and Chapter 2 (2022 Special Session I) have been pre-populated in the *Positions Summary* tab. These tabs also contain summations of adjustment amounts entered by agencies on the tabs detailed in the following information entry steps. The *Dollar Totals – Detailed* tab, *Totals – Summary* tab, and *Position Summary* tab should be referenced frequently as entries are made to view the impact of adjustments on totals.

Refer to the sections later in this document for detailed information and instructions for each tab of the spreadsheet template.


Totals - Summary tab

The *Totals - Summary* tab is a read-only tab that aggregates pre-populated spending and appropriation information along with adjustments entered in other tabs. This tab sums this information at the agency level by General Fund (GF) and Nongeneral Fund (NGF) by category. More information on the adjusted baseline and policy change categories is included later in this document. It is recommended that you refer to this tab often as you enter adjustments on the other tabs to view the impact of those entries on agency totals.

| Adjusted Baseline for FYs 2023 and 2024 | 2023 GF | 2023 NGF | 2023 TOTAL | 2024 GF | 2024 NGF | 2024 TOTAL |
|---------------------------------------------------------------------|-----------------------|---------------------|-----------------------|-----------------------|---------------------|-----------------------|
| FY 2022 Spending Level | \$79,518,584 | \$15,320,914 | \$94,839,498 | \$79,518,584 | \$15,320,914 | \$94,839,498 |
| Minus One-Time Spending in FY 2022 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Plus/Minus Administrative Adjustments in FY 22 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Plus Cost Of Unfilled Positions From FY 22 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Plus New Ongoing Requirements in CH 2 (Personnel) | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Plus New Ongoing Requirements in CH 2 (Non-personnel) | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Plus One-Time Spending in CH 2 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Plus/Minus Changes in Caseload or Cost of Services | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Minus Programs that Sunset in Prior Year (Personnel) | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Minus Programs that Sunset in Prior Year (Non-personnel) | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Salary Increase Provided in CH2 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Efficiencies from Replacing Contractors with Commonwealth Employees | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Efficiencies from Renegotiating Procurements | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Adjusted Baseline Appropriation | \$79,518,584 | \$15,320,914 | \$94,839,498 | \$79,518,584 | \$15,320,914 | \$94,839,498 |
| Adjusted Baseline Positions | 45.00 | 16.00 | 61.00 | 45.00 | 16.00 | 61.00 |
| Chapter 2 Appropriation | \$144,501,720 | \$12,519,422 | \$157,021,142 | \$177,009,281 | \$12,519,422 | \$189,528,703 |
| Adjusted Baseline Vs. Chapter 2 | (\$64,983,136) | \$2,801,492 | (\$62,181,644) | (\$97,490,697) | \$2,801,492 | (\$94,689,205) |
| FYs 2023 and 2024 Proposed Policy | 2023 GF | 2023 NGF | 2023 TOTAL | 2024 GF | 2024 NGF | 2024 TOTAL |
| Plus/Minus New initiatives (Personnel Cost) | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Plus/Minus New initiatives (Non-personnel Cost) | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Minus Spending Proposed to be Ended (Personnel Cost) | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Minus Spending Proposed to be Ended (Non-personnel Cost) | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| New One-Time Spending | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Plus Cost of Court Orders or Emergencies (Personnel Cost) | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Plus Cost of Court Orders or Emergencies (Non-personnel Cost) | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Other (Personnel Cost) | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Other (Non-personnel Cost) | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Total Proposed Policy Changes | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Total Proposed Policy Changes (Positions) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Plus Adjusted Baseline Appropriation | \$79,518,584 | \$15,320,914 | \$94,839,498 | \$79,518,584 | \$15,320,914 | \$94,839,498 |
| Proposed Policy Level Appropriation | \$79,518,584 | \$15,320,914 | \$94,839,498 | \$79,518,584 | \$15,320,914 | \$94,839,498 |
| Proposed Policy Level Positions | 45.00 | 16.00 | 61.00 | 45.00 | 16.00 | 61.00 |
| Proposed Policy Level Appropriation Vs Chapter 2 | (\$64,983,136) | \$2,801,492 | (\$62,181,644) | (\$97,490,697) | \$2,801,492 | (\$94,689,205) |

Dollar Totals - Detailed tab

The *Dollar Totals - Detailed* tab is a read-only tab that contains pre-populated FY 2022 spending levels and Chapter 2 appropriation amounts by program and fund group. This tab also aggregates adjustments entered on other tabs to the program and fund group level. It is recommended that prior to making adjustments on other tabs, you view the contents of this tab to become familiar with your starting point for each program / fund group combination as the adjustments made on other tabs will be made at this level. It is further recommended that you refer often to the *Dollar Totals - Detailed* tab as you make adjustments in other tabs to view the impact of those changes on baseline calculations.

The information on this tab can be filtered by program and fund group using the filter boxes in the first column. To filter for more than one program or fund group, click the *Ctrl* button on your keyboard as you make your selections. To clear all selections in a box, click the clear filter button in the upper right corner of the box: 

| | FY 2023 | FY 2024 |
|-------------------------------------------------------------------------|-----------------------|-----------------------|
| Filters: | | |
| Program | | |
| 108: Higher Education Student Financial Assistance | | |
| 110: Financial Assistance For Educational and General Services | | |
| 111: Higher Education Academic, Fiscal, and Facility Planning and Co... | | |
| 112: Higher Education Federal Programs Coordination | | |
| 171: Financial Assistance for Public Education (Categorical) | | |
| 186: Technology Assistance Services | | |
| Fund Group | | |
| 01: General | | |
| 02: Special | | |
| 07: Trust And Agency | | |
| 09: Dedicated Special Revenue | | |
| 10: Federal Trust | | |
| 12: Federal Trust - Arra | | |
| 99: Total | | |
| 108: Higher Education Student Financial Assistance / 01: General | | |
| Adjusted Baseline for FYs 2023 and 2024 | | |
| FY 2022 Spending Level | \$71,435,063 | \$71,435,063 |
| Minus One-Time Spending in FY 2022 | \$0 | \$0 |
| Plus/Minus Administrative Adjustments in FY 22 | \$0 | \$0 |
| Plus Cost Of Unfilled Positions From FY 22 | \$0 | \$0 |
| Plus New Ongoing Requirements in CH 2 (Personnel) | \$0 | \$0 |
| Plus New Ongoing Requirements in CH 2 (Non-personnel) | \$0 | \$0 |
| Plus One-Time Spending in CH 2 | \$0 | \$0 |
| Plus/Minus Changes in Caseload or Cost of Services | \$0 | \$0 |
| Minus Programs that Sunset in Prior Year (Personnel) | \$0 | \$0 |
| Minus Programs that Sunset in Prior Year (Non-personnel) | \$0 | \$0 |
| Salary Increase Provided in CH2 | \$0 | \$0 |
| Efficiencies from Replacing Contractors with Commonwealth Employees | \$0 | \$0 |
| Efficiencies from Renegotiating Procurements | \$0 | \$0 |
| Adjusted Baseline Appropriation | \$71,435,063 | \$71,435,063 |
| Chapter 2 Appropriation | \$120,855,951 | \$155,118,512 |
| Adjusted Baseline Vs. Chapter 2 | (\$49,420,888) | (\$83,683,449) |
| FYs 2023 and 2024 Proposed Policy | | |
| Plus/Minus New initiatives (Personnel Cost) | \$0 | \$0 |
| Plus/Minus New initiatives (Non-personnel Cost) | \$0 | \$0 |
| Minus Spending Proposed to be Ended (Personnel Cost) | \$0 | \$0 |
| Minus Spending Proposed to be Ended (Non-personnel Cost) | \$0 | \$0 |
| New One-Time Spending | \$0 | \$0 |
| Plus Cost of Court Orders or Emergencies (Personnel Cost) | \$0 | \$0 |
| Plus Cost of Court Orders or Emergencies (Non-personnel Cost) | \$0 | \$0 |
| Other (Personnel Cost) | \$0 | \$0 |
| Other (Non-personnel Cost) | \$0 | \$0 |
| Total Proposed Policy Changes | \$0 | \$0 |
| Plus Adjusted Baseline Appropriation | \$71,435,063 | \$71,435,063 |
| Proposed Policy Level Appropriation | \$71,435,063 | \$71,435,063 |
| Proposed Policy Level Appropriation Vs Chapter 2 | (\$49,420,888) | (\$83,683,449) |

Data Entry Step 1. Providing Information on Baseline Authorized Position Level and Personnel Costs

From the Instructions tab click the link to the *Position Summary* tab or click on the tab directly.

This tab has been pre-populated with most information on authorized position levels including the following:

- Base authorized position level which is equivalent to the FY 2022 authorized positions in Chapter 552 (2021 Special Session I)
- Chapter 2 total authorized position levels

Agencies will need to provide information on the number of currently filled positions and the number of unfilled positions that are actively being pursued for filling along with the associated personnel costs. The remaining information on this tab will be automatically calculated based on information entered in other tabs.

The Position Summary tab contains two sections; *Position Counts* and *Personnel Costs*. Instructions for completing the data entry portions of these sections are as follows:

Position Counts

| Positions Counts | | | | | | |
|---------------------------------------------------------------------------------|-------------------------|--------------------------|----------------------------|-------------------------|--------------------------|----------------------------|
| | FY 2023 GF Positions | FY 2023 NGF Positions | FY 2023 Total Positions | FY 2024 GF Positions | FY 2024 NGF Positions | FY 2024 Total Positions |
| Adjusted Position Baseline for FYs 2023 and 2024 | | | | | | |
| <i>Base Authorized Positions (FY 2022, Chapter 552, 2021 Special Session I)</i> | 47.00 | 17.00 | 64.00 | 47.00 | 17.00 | 64.00 |
| Base Positions Currently Filled (as of June 30, 2022) | 40.00 | 14.00 | 54.00 | 40.00 | 14.00 | 54.00 |
| Vacant Base Positions Currently Being Pursued | 5.00 | 2.00 | 7.00 | 5.00 | 2.00 | 7.00 |
| Open less than 90 days | 3.00 | 1.00 | 4.00 | 3.00 | 1.00 | 4.00 |
| Open more than 90 and less than 180 days | 1.00 | | 1.00 | 1.00 | 0.00 | 1.00 |
| Open more than 180 and less than 270 days | | 1.00 | 1.00 | 0.00 | 1.00 | 1.00 |
| Open more than 270 days | 1.00 | | 1.00 | 1.00 | 0.00 | 1.00 |
| Filled Positions Plus Vacant Positions Being Pursued | 45.00 | 16.00 | 61.00 | 45.00 | 16.00 | 61.00 |
| Plus New Ongoing Requirements in CH 2 (Personnel) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Minus Programs that Sunset in Prior Year (Personnel) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Efficiencies from Replacing Contractors with Commonwealth Employees | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Adjusted Baseline Positions | 45.00 | 16.00 | 61.00 | 45.00 | 16.00 | 61.00 |
| Chapter 2 Authorized Positions | 52.00 | 20.00 | 72.00 | 52.00 | 20.00 | 72.00 |
| Adjusted Baseline Positions Vs. Chapter 2 | -7.00 | -4.00 | -11.00 | -7.00 | -4.00 | -11.00 |

Base Positions Currently Filled (as of June 30, 2022) row - In the highlighted cells, enter the number of positions filled as of June 30, 2022. Enter these position values under the FY 2023 GF and FY 2023 NGF columns and they will be automatically reflected in the FY 2024 positions columns.

Vacant Base Positions Currently Being Pursued rows - There are multiple rows associated with reporting the number of positions that are not filled but are being pursued for recruitment. In the highlighted cells in this section, enter the number of positions being pursued for recruitment arrayed by how long the positions have been vacant. The total of these entered positions numbers will be summed in the *Vacant Base Positions Currently Being Pursued* row. This calculated row must match the total of entries made in the *Adjustments to Baseline* tab categorized as *Plus Cost Of Unfilled Positions From FY 22*. If these amounts do not match, this row in the *Positions Summary* tab will be highlighted in red. More information on making entries in the *Adjustments to Baseline* tab can be found later in this document.

The remaining information in the *Position Counts* tab section will be automatically populated based on information entered on other tabs. It is recommended that you refer to the *Positions Summary* tab often as you make entries in other tabs to view the impact of those entries on the position totals.

Personnel Dollars

| Personnel Dollars | | | | | | |
|--------------------------------------------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| Adjusted Personnel Cost Baseline for FYs 2023 and 2024 | 2023 GF | 2023 NGF | 2023 TOTAL | 2024 GF | 2024 NGF | 2024 TOTAL |
| Personnel Cost of Positions Currently Filled (as of June 30, 2022) | \$5,300,000 | \$1,650,000 | \$6,950,000 | \$5,300,000 | \$1,650,000 | \$6,950,000 |
| Cost of Vacant Base Positions Currently Being Pursued | \$630,000 | \$230,000 | \$860,000 | \$630,000 | \$230,000 | \$860,000 |
| Open less than 90 days | \$399,000 | \$115,000 | \$514,000 | \$399,000 | \$115,000 | \$514,000 |
| Open more than 90 and less than 180 days | \$120,000 | | \$120,000 | \$120,000 | | \$120,000 |
| Open more than 180 and less than 270 days | | \$115,000 | \$115,000 | | \$115,000 | \$115,000 |
| Open more than 270 days | \$111,000 | | \$111,000 | \$111,000 | | \$111,000 |
| Filled Positions Plus Vacant Positions Being Pursued | \$5,930,000 | \$1,880,000 | \$7,810,000 | \$5,930,000 | \$1,880,000 | \$7,810,000 |
| Plus New Ongoing Requirements in CH 2 (Personnel) | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Minus Programs that Sunset in Prior Year (Personnel) | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Salary Increase Provided in CH2 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Adjusted Baseline Personnel Service Costs | \$5,930,000 | \$1,880,000 | \$7,810,000 | \$5,930,000 | \$1,880,000 | \$7,810,000 |

Personnel Cost of Positions Currently Filled (as of June 30, 2022) row - In the highlighted cells, enter the personnel cost associated with the number of positions filled as of June 30, 2022. Enter these personnel cost amounts under the FY 2023 and FY 2024 columns.

Cost of Vacant Base Positions Currently Being Pursued rows - There are multiple rows associated with reporting the cost of positions that are not filled but are being pursued for recruitment. In the highlighted cells in this section, enter the personnel cost associated with the number of positions being pursued for recruitment arrayed by how long the positions have been vacant. The total of these entered personnel cost amounts will be summed in the *Cost of Vacant Base Positions Currently Being Pursued* row. This calculated row must match the total of entries made in the *Adjustments to Baseline* tab categorized as *Plus Cost Of Unfilled Positions From FY 22*. If these amounts do not match, this row in the *Positions Summary* tab will be highlighted in red. More information on making entries in the *Adjustments to Baseline* tab can be found later in this document.

The remaining information in the *Personnel Dollars* tab section will be automatically populated based on information entered on other tabs. It is recommended that you refer to the *Positions Summary* tab often as you make entries in other tabs to view the impact of those entries on the personnel cost totals.

Data Entry Step 2. Making Entries to Calculate the Adjusted Baseline

The starting point for the Adjusted Baseline is FY 2022 expenditures which have been pre-populated on the *Dollar Totals – Detailed* tab and summarized at the agency level on the *Totals – Summary* tab. You will use the *Adjustments to Baseline* tab to make adjustments to FY 2022 spending levels to calculate the Adjusted Baseline Appropriation. From the Instructions tab click the link to the *Adjustments to Baseline* tab or click on the tab directly and follow the steps listed below:

| Program | Fund Group | Baseline Adjustments Category | \$2,710,000 | \$710,000 | 8.00 | 8.00 | Description of Adjustment |
|--------------------------------------------------------------------------------|-------------|----------------------------------------------------------|----------------|----------------|------------------|------------------|-----------------------------------------|
| | | | FY 2023 Amount | FY 2024 Amount | FY 2023 Position | FY 2024 Position | |
| 108: Higher Education Student Financial Assistance | 01: General | Minus One-Time Spending in FY 2022 | (\$250,000) | (\$250,000) | 0.00 | 0.00 | Example - Enter brief description here. |
| 111: Higher Education Academic, Fiscal, and Facility Planning and Coordination | 01: General | Plus Cost Of Unfilled Positions From FY 22 | \$630,000 | \$630,000 | 5.00 | 5.00 | Example - Enter brief description here. |
| 111: Higher Education Academic, Fiscal, and Facility Planning and Coordination | 02: Special | Plus Cost Of Unfilled Positions From FY 22 | \$230,000 | \$230,000 | 2.00 | 2.00 | Example - Enter brief description here. |
| 111: Higher Education Academic, Fiscal, and Facility Planning and Coordination | 01: General | Plus New Ongoing Requirements in CH 2 (Personnel) | \$115,000 | \$115,000 | 1.00 | 1.00 | Example - Enter brief description here. |
| 108: Higher Education Student Financial Assistance | 01: General | Plus One-Time Spending in CH 2 | \$2,000,000 | \$0 | 0.00 | 0.00 | Example - Enter brief description here. |
| 186: Technology Assistance Services | 02: Special | Minus Programs that Sunset in Prior Year (Non-personnel) | (\$15,000) | (\$15,000) | 0.00 | 0.00 | Example - Enter brief description here. |

- A) Select the program in the *Program* column.
- B) Select the Fund Group in the *Fund Group* column. Note: Double-check the *Totals – Detailed* tab to ensure that the Program and Fund Group combination exists in the pre-populated information. If you enter an invalid fund group for the selected program, the value will be highlighted in red and you will be prevented from entering anything in the *Amount* column.
- C) Select the applicable category in the *Baseline Adjustment Category* column as follows:
 - *Minus One-Time Spending in FY 2022* – Select this category to remove any spending amounts in your FY 2022 expenditure level that were of a one-time nature and will not continue.
 - *Plus/Minus Administrative Adjustments in FY 22* – Select this category to adjust for administrative budget execution adjustments that may have occurred during FY 2022 that should be included or excluded from your ongoing budget baseline. It is anticipated the majority of such adjustments will be to remove execution adjustments that provided one-time appropriation.
 - *Plus Cost Of Unfilled Positions From FY 22* – Select this category to reflect the cost of and number of base FY 2022 positions actively being pursued for recruitment and not reflected in FY 2022 expenditures. This should only include the cost of positions being filled and not necessarily the difference between your current filled positions and your FY 2022 authorized position level. This should also not include any amounts that may have been included in FY 2022 expenditures. The total of dollars amounts and positions entered under this category should match amounts and position counts on the *Positions Summary* tab entered for *Vacant Base Positions Currently Being Pursued*.
 - *Plus New Ongoing Requirements in CH 2 (Personnel)* - Select this category to reflect the personnel cost and associated authorized position level of ongoing changes included in Chapter 2 for FY 2023 and FY 2024.
 - *Plus New Ongoing Requirements in CH 2 (Non-personnel)* - Select this category to reflect the non-personnel cost of ongoing changes included in Chapter 2 for FY 2023 and FY 2024.
 - *Plus One-Time Spending in CH 2* – Select this category to reflect the cost of one-time changes included in Chapter 2 for FY 2023 or FY 2024.
 - *Plus/Minus Changes in Caseload or Cost of Services* – Select this category to adjust for technical changes (non-policy) in the cost of delivering services or changes in caseloads (excludes personnel costs).

- *Minus Programs that Sunset in Prior Year (Personnel)* – Select this category to remove amounts associated with personnel costs for programs that have ended in the prior fiscal year that have not already been adjusted out via another category.
 - *Minus Programs that Sunset in Prior Year (Non-personnel)* – Select this category to remove amounts associated with non-personnel costs for programs that have ended in the prior fiscal year that have not already been adjusted out via another category.
 - *Salary Increase Provided in CH2* – Select this category to account for salary increases provided in Chapter 2.
 - *Efficiencies from Replacing Contractors with Commonwealth Employees* – Select this category to reflect initiatives to hire Commonwealth personnel to perform work being done by long-term contract workers, if long-term contractors are fulfilling job functions of permanent staff positions and cost more than similar state employees.
 - *Efficiencies from Renegotiating Procurements* – Select this category to reflect efficiencies created through the review of procurements. This could include items such as rebidding sole-source and open-ended contracts (those without dollar limits or ending dates), or terminating contracts for which the agency has little or no use.
- D) Enter the incremental adjustment amounts in the *FY 2023 Amount* and *FY 2024 Amount* columns. Adjustment categories that begin with “Plus” should be entered as positive numbers, those beginning with the term “Minus” should be entered as negative amounts, and those that are indicated as “Plus/Minus” should be entered as positive or negative as applicable. If a cell in one of the amount columns is shaded in red after entry, the expected negative or positive amount has been entered counter to the expected value for that category.
- E) For applicable categories only, enter the change in authorized positions in the *FY 2023 Positions* and *FY 2024 Positions* columns. Note: applicable categories for entering authorized position changes include: *Plus Cost Of Unfilled Positions From FY 2022*; *Plus New Ongoing Requirements in CH 2 (Personnel)*; *Minus Programs that Sunset in Prior Year (Personnel)*; and *Efficiencies from Replacing Contractors with Commonwealth Employees*.
- F) Enter a brief description of the adjustment in the *Description of Adjustment* column. A lengthy explanation is not expected here. You may enter multiple rows for each Program / Fund Group / Baseline Adjustment Category combination to better describe discrete adjustments.

Things to consider when making entries to adjust the Baseline:

- While making adjustments, you should refer frequently to the *Dollar Totals – Detailed* tab, the *Totals – Summary* tab, and the *Positions Summary* tab to review the impact of the adjustments on the baseline. You can view multiple spreadsheet tabs at one time (eg. the *New Policy Changes* tab and the *Summary - Totals* tab) by clicking the New Window button on the View menu tab.
- You may insert, delete, or hide rows in the table as needed to add or remove rows. To add, remove, or hide rows in the table, select an entire row in the table, right-click using your mouse, and then select Insert, Delete, or Hide.
- Remember that the starting point is FY 2022 expenditures so make sure any adjustments to reduce the baseline are actually reflected in FY 2022 expenditures. Likewise, if an adjustment increases the baseline, make sure the amount is not already reflected as spending in FY 2022 expenditures.
- Make sure to consider the potential applicability of each category in item C) above to each program/ fund group combination found on the *Totals – Detailed* tab. While each program/fund combination may not have applicable adjustments under each category, you should make sure you are considering that possibility.

Data Entry Step 3. Reflecting Proposed Policy Spending and Position Changes

The last step in the process of reflecting agency budgetary information in the Excel spreadsheet template is to record any new proposed policy spending and position changes in the *New Policy Changes* tab. No proposed policy spending and position changes should be entered without the concurrence of your cabinet secretary. To reflect items approved for submission, from the Instructions tab click the link to the *New Policy Changes* tab or click on the tab directly and follow the steps listed below.

| Program | Fund Group | Policy Change Category | \$775,000 | (\$200,000) | 2.00 | 2.00 | Description of Adjustment |
|--------------------------------------------------------------------------------|-------------|----------------------------------------------------------|----------------|----------------|------------------|------------------|-----------------------------------------|
| | | | FY 2023 Amount | FY 2024 Amount | FY 2023 Position | FY 2024 Position | |
| 111: Higher Education Academic, Fiscal, and Facility Planning and Coordination | 01: General | Plus/Minus New initiatives (Personnel Cost) | \$200,000 | \$200,000 | 2.00 | 2.00 | Example - Enter brief description here. |
| 111: Higher Education Academic, Fiscal, and Facility Planning and Coordination | 01: General | Plus/Minus New initiatives (Non-personnel Cost) | \$50,000 | \$50,000 | 0.00 | 0.00 | Example - Enter brief description here. |
| 108: Higher Education Student Financial Assistance | 01: General | Minus Spending Proposed to be Ended (Non-personnel Cost) | (\$500,000) | (\$500,000) | 0.00 | 0.00 | Example - Enter brief description here. |
| 110: Financial Assistance For Educational and General Services | 02: Special | Other (Non-personnel Cost) | \$25,000 | \$50,000 | 0.00 | 0.00 | Example - Enter brief description here. |
| 186: Technology Assistance Services | 02: Special | New One-Time Spending | \$1,000,000 | \$0 | 0.00 | 0.00 | Example - Enter brief description here. |

- A) Select the program in the *Program* column.
- B) Select the Fund Group in the *Fund Group* column. Note: Double-check the Totals – Detailed tab to ensure that the Program and Fund Group combination exists in the pre-populated information.
- C) Select the applicable category in the *Policy Change Category* column as follows:
 - *Plus/Minus New initiatives (Personnel Cost)* – Select this category to reflect the personnel cost associated with the proposal of any ongoing initiatives.
 - *Plus/Minus New initiatives (Non-personnel Cost)* – Select this category to reflect the non-personnel cost associated with the proposal of any ongoing initiatives.
 - *Minus Spending Proposed to be Ended (Personnel Cost)* – Select this category to reflect reduction in personnel costs associated with the proposal to end certain spending.
 - *Minus Spending Proposed to be Ended (Non-personnel Cost)* – Select this category to reflect reduction in non-personnel costs associated with the proposal to end certain spending.
 - *New One-Time Spending* – Select this category to reflect proposed new spending in either year that are of a one-time nature.
 - *Plus Cost of Court Orders or Emergencies (Personnel Cost)* – Select this category to reflect any personnel costs and positions associated with proposed new spending needed to address court decisions; immediate life, health and safety concerns; and avoidance and mitigation of emergencies.
 - *Plus Cost of Court Orders or Emergencies (Non-personnel Cost)* – Select this category to reflect any non-personnel costs associated with proposed new spending needed to address court decisions; immediate life, health and safety concerns; and avoidance and mitigation of emergencies.
 - *Other (Personnel Cost)* – Select this category to reflect the personnel costs and positions associated with other proposed budget changes.
 - *Other (Non-personnel Cost)* – Select this category to reflect the non-personnel costs associated with other proposed budget changes.
- D) Enter the proposed incremental adjustment amounts in the *FY 2023 Amount* and *FY 2024 Amount* columns. Adjustment categories that begin with “Plus” should be entered as positive numbers, those beginning with the term “Minus” should be entered as negative amounts. If a cell in one of the amount columns is shaded in red after entry, the expected negative or positive amount has been entered counter to the expected value for that category.
- E) Enter any changes in authorized positions associated with proposed spending changes in the *FY 2023 Positions* and *FY 2024 Positions* columns as applicable. Note: applicable categories for entering authorized

position changes include: *Plus/Minus New initiatives (Personnel Cost)*; *Minus Spending Proposed to be Ended (Personnel Cost)*; *Plus Cost of Court Orders or Emergencies (Personnel Cost)*; and *Other (Personnel Cost)*.

- F) Enter a brief description of the adjustment in the *Description of Adjustment* column. A lengthy explanation is not expected here. You may enter multiple rows for each Program / Fund Group / Policy Change Category combination to better describe discrete adjustments.

Things to consider when making FY 2023 and FY 2024 proposed policy spending changes:

- While making adjustments, you should refer frequently to the *Totals – Detailed* tab, the *Totals – Summary* tab, and *Position Summary* tab to review the impact of the adjustments on budget totals. You can view multiple spreadsheet tabs at one time (eg. the *New Policy Changes* tab and the *Summary - Totals* tab) by clicking the New Window button on the View menu tab.
- You may insert, delete, or hide rows in the table as needed to add or remove rows. To add, remove, or hide rows in the table, select an entire row in the table, right-click using your mouse, and then select Insert, Delete, or Hide.
- You should not submit any proposed policy changes as part of the August 24 submission. For the August 24 submission, you should leave the *New Policy Changes* tab blank. You should re-submit your template as part of the September 9 submission with the *New Policy Changes* tab completed as applicable after you have discussed your proposed submission with your cabinet secretary.
- You will be expected to submit decision packages on September 9 for any proposed policy spending changes included in your Excel spreadsheet template.