

# CSL to Agency Request Budget: Helpful Hints

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## **Current Service Level (CSL)**

### **I. BASE BUDGET:**

#### **Beginning Balance**

- Beginning Balances were loaded into the BASE column from the 2023-25 Leg. Approved Budget. Please update these values based on current 2023-25 estimated ending balances.

#### **Service & Supply Adjustments**

- Agencies may redistribute values in S & S accounts at the Summary Cross Reference Level (SCR) if desirable. The following accounts are protected and may not be change:
  - 4225 State Gov. Service charges
  - 4300 Professional Services
  - 4315 IT Professional Services
  - 4325 Attorney General
  - 4425 Facilities Rental and Taxes

#### **Non Limited Appropriations**

- Non Limited Adjustments (Including Inflation) should be done in the BASE column. CSL packages should not be used for these increases.

#### **Capital Construction**

- Capital Construction projects do not roll forward. These need to be zeroed out in the BASE column.

#### **Debt Service**

- Control numbers for specific agencies will be provided by the Capital Finance Section of the CFO's Office.

#### **General Fund Revenues**

- Account 2060 Transfer to General Fund; control numbers will be provided by the Office of Economic Analysis based on the June Forecast.

#### **Lottery Fund Revenues**

- Control numbers will be provided by the CFO Lottery Analyst based on the June Forecast.

### **II. INFLATIONARY RATES**

#### **Standard Inflation = 4.2%**

- Applies to non-PICS accounts (Temps, Overtime, Differentials & Unemployment) and the inflationary costs are recorded only in essential package 010 and not in essential packages 031-033.
- Applies to generic S&S, Capital Outlay, and Special Payments accounts and the inflationary costs are recorded in essential package 031.

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### Non-state employee personnel (contract providers) inflation = 6.8%

- Applies to two S&S accounts (Professional Services and IT Professional Services) and the inflationary costs are recorded in essential package 031.
- Applies to non-specific Special Payment accounts and the inflationary costs are recorded in essential packages 031 (4.20%) and 032 (2.6%).

### Medical Inflation = 5.6%

- Applies to medical costs. Analyst can approve with documentation from agency and if costs fall within the specific criteria noted on page 21 of the budget instructions. Inflationary costs are recorded in essential packages 031 (4.20%) and 032 (1.6%).
- If approved exception above the 5.6%, these costs are recorded in essential package 033.

### State Government Service Charges (account 4225)

- Applies to items reported in the online interactive price list report for both SGSC.
  - The net difference between 2023-25 LAB (Base value) and the 25-27 SGSC total is recorded in essential package 031.

### Attorney General Inflation (account 4325) = 23.26%

### Uniform & Non-uniform (account 4425)

- The inflationary costs for non-uniform is 4.2% and is recorded in package 31. If an exception was approved, additional inflation would go in package 32.
- The inflationary costs for uniform rent is to be recorded in package 31 based on the published rate in the price list
- Anything above the established rate in the pricelist for uniform rent needs to be documented and approved by the CFO Analyst. If approved use Package 32 for above the standard rate entered in Package 31.

### NonLimited Appropriated Fund Increases are done in the BASE column

- Inflation for Nonlimited fund types need to be entered in the BASE column. They should not be entered in Package 31.

## III. PENSION BOND CONTRIBUTION

- Applies to account 3221 and the 25-27 amount is furnished by DAS - CFO after all agencies have completed the PICS Start-up audit cycle.
  - The net difference between 2023-25 LAB (Base) and the 25-27 total is recorded in essential package 010.
- If agency is approved to use essential packages 050 and/or 060, this account can be adjusted between fund types or across SCRs as long as the 25-27 total is not increased or decreased.

## IV. VACANCY SAVINGS

- Applies to account 3455 and the 25-27 amount is approved by the CFO Analyst.

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- The net difference between 2023-25LAB (Base) and the 25-27 total is recorded in essential package 010.
- If agency is approved to use essential packages 050 and/or 060, this account can be adjusted between fund types or across SCRs as long as the 25-27 total is not increased or decreased.

### V. **MASS TRANSIT TAX = .006**

- Applies to account 3260. The 25-27 amounts are calculated by the agency but are not allowable on federal funds.
  - The total salaries and wages from the 25-27 Base and the entry values in package 010 are multiplied by .006 = maximum allowable Mass Transit Tax.
- If agency is approved to use essential packages 050 and/or 060, this account can be adjusted between fund types or across SCRs as long as the 25-27 total is not increased or decreased.

### VI. **ORBITS REPORTS**

- ANA102A Inflation Forecast Report. This report displays the valid inflation amount by account.
- ANA103A Inflation Analysis Report. This report is useful to verify the calculated inflation rates.
- ANA104A Mass Transit Tax Report. This report displays the maximum allowable Mass Transit Tax.

## **Agency Request Budget**

### I. **PACKAGE 070 Revenue Shortfall**

- Used to record expenditure reductions due to a revenue shortfall.

### II. **PACKAGES 81 & 82**

- Use to enter Emergency Board Packages **after** the February Session.

### III. **POLICY PACKAGES**

- When entering Policy Packages:
  - **Do not** include State Government Service charge changes. At CSL these values will balance to the Online Price List and should not be updated at this point.

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## **Miscellaneous Audit Points**

### **I. General Fund Ending Balances**

- General Fund appropriation (account 0050) must be equal to expenditures by Summary Cross Reference in all columns and/or packages.

### **II. Negative Ending Balance**

- BASE Column: Negative Ending Balances in non-general fund appropriated funds are allowed in the BASE and CSL columns only. They are **not allowed** at Agency Request.

### **III. Intrafund Transfers**

- Intrafund Transfers In and Out must balance within the Agency and across Appropriated Fund Types.

### **IV. Transfer to the General Funds (account 2060)**

- The total sum of Appropriated Fund Type 8800 revenues must be the same amount that is being transferred out in account 2060.

### **V. Revenue Transfers and Special Payments between Agencies**

- Run the AUD004 report before you submit for audit to verify that Transfers and Special Payments between agencies balance. If they do not, work with the other agency(s) to confirm transfers. Submit communications with your audit.
- Policy Packages should be entered with a generic transfer or special payment account. This is tried up with the Governor's Recommended Budget Reconciliation.

### **VI. Other OPE (Account 3280)**

- Review the amount in this account. Agency may need to phase out a portion or all of this during CSL if it was a temporary 'holding' account for Personal Service adjustments.