

INSTRUCTIONS FOR FORM B: FB 2025-27 DEPARTMENT SUMMARY OF
OPERATING BUDGET ADJUSTMENT REQUESTS

Form B is a summary listing of all FB 2025-27 budget requests to be proposed in departmental priority order. Requests shall be listed in the appropriate portion of the Form B based on request category.

Departments shall ensure that details and amounts on the Form B match the appropriate Form As.

Form B: Item Description and Preparation Instructions

Date Prepared/Revised

Underscore "Prepared" or "Revised" as applicable and enter date.

Current Services Operating Budget Ceiling by MOF

This section will be completed by the Department of Budget and Finance and shall reflect your department's appropriations from Act 164, SLH 2023, as amended by Act 230, SLH 2024, by means of financing (MOF) adjusted for collective bargaining, non-recurring costs, and other adjustments, as applicable. No collective bargaining ceiling increases will be included for federal, other federal funds, private funds, county funds and American Rescue Plan funds.

Request Category

Requests shall be listed in the appropriate portion of the Form B based on request category. See Attachment 2 and "Instructions for Form A" for explanation of request categories.

"Trade-Off and Transfer and Conversion of Unbudgeted Positions" shall include request categories:

- Trade-Off and Transfer (TO); and
- Conversion of Unbudgeted Positions (UP)

"Allowable Non-Discretionary Expense Requests" shall include request category:

- Fixed Cost and Entitlement Expense Requirements (FE).

"Federal Fund Adjustment Requests" shall include request category:

- Federal Fund Adjustments (FA).

“Other Requests” shall include request categories:

- Administration Priorities (AP);
- Full Year Funding for New Partially Funded Positions (FY);
- Health and Safety, Court Orders or Federal Mandates (HS);
- Other Non-General Fund (NG);
- Second Year Funding (SY);
- Deletion of Long-term Vacant Positions and Funds (VP); and
- 2023 Wildfires Recovery (WR)

B&F Code

For B&F use only.

Program ID/Org. Code

Enter the program ID and organization (org.) code of the request as entered on Form A.

Department Priority

List the requests sequentially by department priority, with a separate priority order for each section (trade-off and transfer and conversion of unbudgeted position requests, allowable non-discretionary expense requests, federal fund adjustment requests, and other requests) with (1) indicating the “highest priority.”

Corresponding trade-off and transfer requests should share the same priority number. Requests with multiple MOF should also be listed using the same priority number, with separate entries for each MOF. Otherwise, duplicate or sub-priority numbers, such as 1A, 1B, etc., should not be used within a section.

The department priority number should be the same on the corresponding Form A.

Description

Enter the title of the request as entered on Form A.

MOF

Enter the MOF as entered on Form A.

FY 26 and FY 27

Enter the total position counts (permanent and temporary) and \$ amount corresponding to the MOF of the request for each fiscal year.

Subtotals, Totals, and Grand Total

Subtotals and totals of adjustments by section and the grand total will be automatically computed.