INSTRUCTIONS FOR FORM C:
SUMMARY OF CURRENT OPERATING BASE

Form C is a summary that provides a breakdown of the department's budget base in FY 26 and FY 27 by Program ID, Organization (Org.) Code, cost categories and MOF. Departments should use their FY 25 budget details as the starting point and make necessary adjustments to reflect collective bargaining (CB) additions, non-recurring reductions, and other adjustments, as applicable.

This breakdown forms the basis to which budget additions and/or reductions are applied to derive the Program ID and Organization summaries that are shown in the Program and Financial Plan budget document.

Item Description and Preparation Instructions for Form C

Program ID/Org. Code (Column A)

This section will be completed by the Department of Budget and Finance (B&F).

Program Title (Column B)

Enter the official title of the Program ID/Org. Code as submitted in your department's program structure review.

MOF (Column C)

This section will be completed by B&F.

FY 25 Appropriation (Column D)

This section will be completed by B&F.

Less: Non-recurring (Columns E and F)

Enter the non-recurring amount for each MOF (as applicable). Do not use negative numbers.

Add/Subtract: Other Adjustments (Columns G) (only for departments with Other Adjustments)

Enter other adjustments amount for each MOF (as applicable).

Add: FY 26 CB (Column H)

Enter the CB amounts for each MOF, as applicable. [Note: B&F has CB breakdowns by Program ID/Org. Code and MOF that are derived from CB costing estimates; however, no CB ceiling increases will be provided for federal, other federal funds, private funds, and county funds. Please contact your assigned B&F analyst for this information.]

Add: FY 27 CB (Column I)

Enter the CB amounts for each MOF, as applicable.

FY 26 Base (Column J)

Automatically calculated for each MOF.

FY 27 Base (Column K)

Automatically calculated for each MOF.

Note: The sections below are prefilled with Act 164, SLH 2023, as amended by Act 230, SLH 2024. Please make the appropriate adjustments as may be necessary.

FY 26

Permanent FTE (Column L)

Permanent FTE count as reflected in FY 26 BJ1 by MOF.

Temporary FTE (Column M)

Temporary FTE count as reflected in FY 26 BT1 by MOF.

Total Personal Services (Column N)

Total amount of personal services costs from permanent positions (BJ1), temporary positions (BT1) and other personal services costs (BJ1A) by MOF.

Other Current Expenses (Column O)

Amount of other current expenses costs (BJ2) by MOF.

Equipment (Column P)

Amount of equipment costs (BJ3) by MOF.

Leasing (Column Q)

Total amount of leasing costs (BK2, BK3 and BK4) by MOF.

<u>Motor Vehicles (Column R)</u>

Amount of motor vehicles costs (BJ4) by MOF.

<u>Total FY 26 Base (Column S)</u>

Automatically calculated for each MOF.

<u>Check (Column T)</u>

Automatically calculated for each MOF to check FY 26 base total (Column J) against FY 26 base total (Column S). **If the amount is not zero, a correction may be necessary.**

<u>FY 27</u>

<u>Permanent FTE (Column U)</u>

Permanent FTE count as reflected in FY 27 BJ1 by MOF.

<u>Temporary FTE (Column V)</u>

Temporary FTE count as reflected in FY 27 BT1 by MOF.

<u>Total Personal Services (Column W)</u>

Total amount of personal services costs from permanent positions (BJ1), temporary positions (BT1) and other personal services costs (BJ1A) by MOF.

<u>Other Current Expenses (Column X)</u>

Amount of other current expenses costs (BJ2) by MOF.

<u>Equipment (Column Y)</u>

Amount of equipment costs (BJ3) by MOF.

<u>Leasing (Column Z)</u>

Total amount of leasing costs (BK2, BK3 and BK4) by MOF.

<u>Motor Vehicles (Column AA)</u>

Amount of motor vehicles costs (BJ4) by MOF.

<u>Total FY 27 Base (Column AB)</u>

Automatically calculated for each MOF.

<u>Check (Column AC)</u>

Automatically calculated for each MOF to check FY 27 base total (Column K) against FY 27 base total (Column AB). **If the amount is not zero, a correction may be necessary.**

<u>Quality control checks</u>: Totals by cost elements and MOF must match. Also, department totals <u>must be equal to or less than</u> the departmental budget ceiling amounts.