Governor's Office *of*
Planning & Budget

FY28
Budget Prep Guide

August 2026

Governor's Office *of* Planning & Budget

FY28 Budget Prep Guide

This guide provides essential information and instructions for agencies to prepare their budget submissions. It outlines key updates, timelines, and processes for utilizing the Budget Builder system, including base budgets, budget requests, intent language, and ISF funding splits, ensuring a clear and efficient budget development cycle.

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ADDITIONAL RESOURCES

- Budget Process Resources
- Utah's Budget Process & Timeline

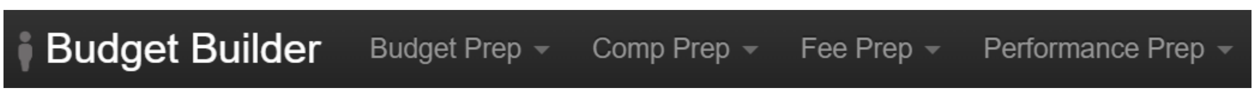
SYSTEM OVERVIEW

The Governor's Office of Planning and Budget (GOPB) utilizes the **Budget Builder system** to prepare recommendations for the governor's budget.

Key components include:

- **Budget Prep:** Gather information for the governor's budget.
- **Comp Prep:** Report compensation data for state recommendations.
- **Fee Prep:** Manage agency fees for budget-related recommendations.
- **Performance Prep:** Share performance results with GOPB and LFA.

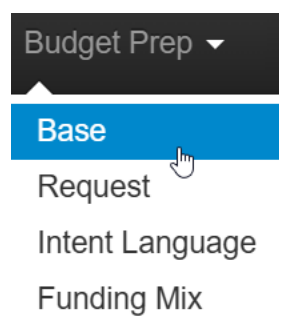
Each program is accessible in the Budget Builder toolbar:



Access Budget Prep

Login at budgetprep.utah.gov/budget/base.html with your state credentials.

The Budget Prep dropdown menu provides access to essential functions:



- **Base:** Check/edit base budget data (FY26, FY27, FY28).
- **Request:** Enter budget change requests (FY27, FY28).
- **Intent Language:** Report (and request authority for) non-lapsing balances.
- **Funding Mix:** Identify funding splits for ISF bills and compensation.

KEY UPDATES FOR FY28

Non-Lapsing Balances and Intent Language

The page for reporting non-lapsing balances and requesting intent language has been updated to better separate those two tasks. Each line item can only be added once. The section of the data entry page will be used to report the actual FY26 and FY27 beginning non-lapsing balances and the anticipated FY28 beginning non-lapsing balances. The next section will be used to report the actual use of non-lapsing balances in FY26 and anticipated uses in FY27 and FY28. This reporting is required under 63J-1-602(4).

You will now be able to enter multiple intent language requests, identify the year the intent language is needed, and the type intent language (non-lapsing, direct grant, or other).

KEY REMINDERS

Budget Request Forms Integrated into Budget Prep

State Agency (and Non-State Entity) Budget Request Forms were built directly into Budget Prep. This updated, simplified format aims to achieve a more efficient and error-free budgeting process. More details are in the BUDGET REQUESTS section.

Copies of the forms are provided on the Budget Process Resources as a tool for compiling and reviewing budget request information prior to data entry in the Budget Prep system The actual submission will occur through data entry in the Budget Prep system prior to **Sept. 4**.

Balancing Appropriation Units

Agencies must balance appropriation units to zero in Budget Prep and Vantage for fiscal years 2026, 2027, and 2028. Agencies should revise their budget execution plans (using a BGAA document) in Vantage (previously named FINET) before FY26 year-end closeout to ensure appropriation units do not end with a negative closing balance.

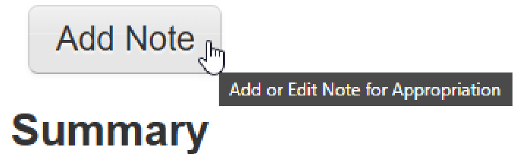
This new requirement stems from the interpretation of the Budgetary Procedures Act, which states that moving money between programs requires updating the budget execution plan. Previously, overspending an appropriation unit was permissible if the overall line item was not overspent.

Balancing Process

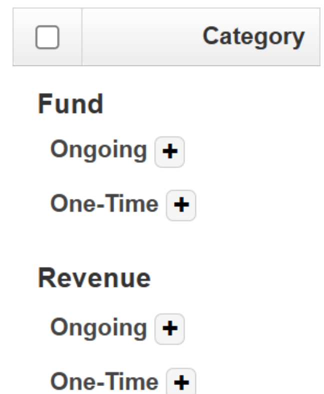
1. **Create a BGAA document in Vantage.** This is the first step to move money from one appropriation unit to another. Agencies should provide a clear description for these transactions (e.g., "moving money from admin appropriation to residence appropriation for XYZ reason").

2. **Reflect the adjustment in Budget Prep.** After performing the BGAA in Vantage, agencies must also update the corresponding figures in Budget Prep. This means reducing the budget of the appropriation unit from which money was taken and increasing the budget of the appropriation unit that was overspent.

3. **Add Notes in Budget Prep for Clarity.** Agencies should add notes in Budget Prep when reallocating funds to clearly communicate the purpose of the change (e.g., "reallocated $20,000 from the admin program to the mansion program for utilities increases"). This helps LFA analysts and other decision-makers understand why these changes were made.



Preferred Funding Sources for Movement



LFA prefers that agencies move fixed funding sources rather than beginning or closing balances when balancing appropriation units. While moving a beginning balance is not strictly prohibited this year, it can complicate reconciliation because last year's closing non-lapsing balance is expected to tie to this year's beginning non-lapsing balance at the program level. Moving fixed funding sources via a budget execution plan change is the preferred method for maintaining data integrity.

Impact of Not Balancing

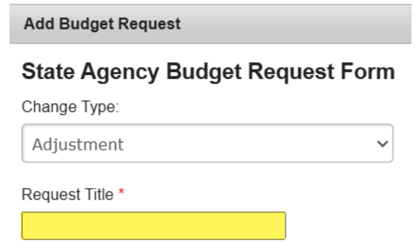
The lack of proper balancing at the appropriation unit level is the number one cause of data integrity problems between the state's financial systems.

Handling Transfers to Fleet or DFCM

GOPB is working with Finance to no longer transfer funding to Fleet (for vehicles) or DFCM (for renovations) via BGAA documents. Instead, agencies will now book a capital expenditure. If any FY26 Fleet or DFCM purchases were made with a BGAA document, agencies are requested to keep that money in Budget Prep as a funding source (e.g., general fund, restricted funds, dedicated credits, or balances) and add an equivalent capital expenditure to ensure the balance equals zero and does not impact their overall non-lapsing balances. This helps maintain reconciliation with the overall budget.

Budget Request Titles

Agencies are responsible for crafting budget request titles following these guidelines to ensure clarity, consistency, and effectiveness.


Add Budget Request
State Agency Budget Request Form
Change Type:
Adjustment
Request Title *

General Guidance

1. **Character Limit:** Max 60 characters (including spaces). Aim for 8-15 words.
2. **Audience:** Use clear, informative language for policymakers and analysts. Avoid excessive jargon.
3. **Specificity:** Summarize (e.g., "Medical Lab Equipment," not "Equipment"). Avoid vague titles like "Administrative Costs."
4. **Clarity & Brevity:** Be concise for quick understanding.
5. **Prioritize Info:** Place critical information at the beginning.
6. **Keywords:** Use relevant keywords for searchability.
7. **Avoid Superfluous Words:** Omit "Appropriation," “Funding,” "Request," "Restoration," or "Restore."
8. **Capitalization:** Use title case (except for articles, conjunctions, prepositions unless first/last word).
9. **Acronyms:** Spell out unless widely understood (e.g., WPU, agency names, O&M). Provide a list if needed.
10. **No Quantitative Numbers:** Avoid numbers the legislature might change (e.g., "Fire Support Staff," not “Six Fire Support Staff”).
11. **Punctuation:**
    - Use "&" instead of "and."
    - Use "%" instead of "percent."
    - Use " - " to separate info at the beginning; use parentheses for info at the end.

Examples of Well-Constructed Titles

- **Infrastructure:**
  - Dam Infrastructure Investments
  - SR-89 Infrastructure Maintenance & Repair
- **Healthcare:**
  - Healthcare Access Expansion
  - Medical Examiner Lab Equipment
- **Education:**
  - Afterschool Pilot for At-Risk Students
  - School Safety Equipment
- **Technical Requests (Federal Funds, Dedicated Credits, Expendable Receipts):**
  - Use "Adjustment," avoid "Technical." Examples: "Dedicated Credits Adjustment," "Federal Funds Adjustment."
- **Standard Reallocations (Between Line Items):**
  - Outgoing: "Reallocate from [A] to [B]"
  - Incoming: "Reallocate to [B] from [A]"

GENERAL BUDGET PREP GUIDANCE

- FY26, FY27, and FY28 *Authorized* appropriations and expenditures in Budget Prep originate from LFA's appropriations database.
- **Do not increase overall *Fund* or *Revenue* amounts at the line item level on the Base** screen when reviewing/adjusting FY27 and FY28 funding. All Fund and Revenue adjustments for the current fiscal year and budget fiscal year must be made on the **Request** page.
- Amounts automatically round to the nearest $100. Adjust individual lines by +/- $100 if needed to match total budget.
- Enter Lapsing and Non-Lapsing balances as negatives (-). A positive balance would indicate that an appropriation unit is closing with a negative balance, which is no longer allowed unless a line item is overspent and reported to the Board of Examiners.
- Identify all one-time funding sources (including revenue) for FY27 and FY28. One-time federal funds will be noted in the federal funds request summary (FFRS).
- As of the Budget Prep release, end-of-FY26 non-lapsing balances may not yet be recorded as FY26 beginning balances in Vantage. Budget Prep loads FY27 and FY28 non-lapsing balances from appropriations bills.

Action Required: Enter these as end-of-year non-lapsing/lapsing balances and as beginning balances for the next year in Budget Prep. Finance will notify agencies when GOPB approves FINET entry for FY27 beginning non-lapsing balances.

- Contact your GOPB analyst for early release of balances.
- Personnel services amounts in Budget Prep are not required to tie directly to Comp Prep amounts (Comp Prep doesn't include items like overtime). However, **use Comp Prep data to inform personnel budgets. *Total personnel services expenditures in Budget Prep should generally be close to or greater than Comp Prep totals.***
- Download line item and agency budget data (including Department Full Budget) as Excel files via links above the base budget summary on Base/Request screens.

  - *View Instructions* by clicking Here
  - *View Line Item* by clicking Here
  - *View Department* by clicking Here
  - *Download Appropriation Base Budget* by clicking Here
  - *Download Line Item Base Budget* by clicking Here
  - *Download Department Base Budget* by clicking Here
  - *Download Department Full Budget* by clicking Here

- Toggle columns (2026, 2027, Additional Info buttons) above the Beginning Balance row.

- Deactivated records are struck through. Highlighted records indicate modifications in the current cycle.

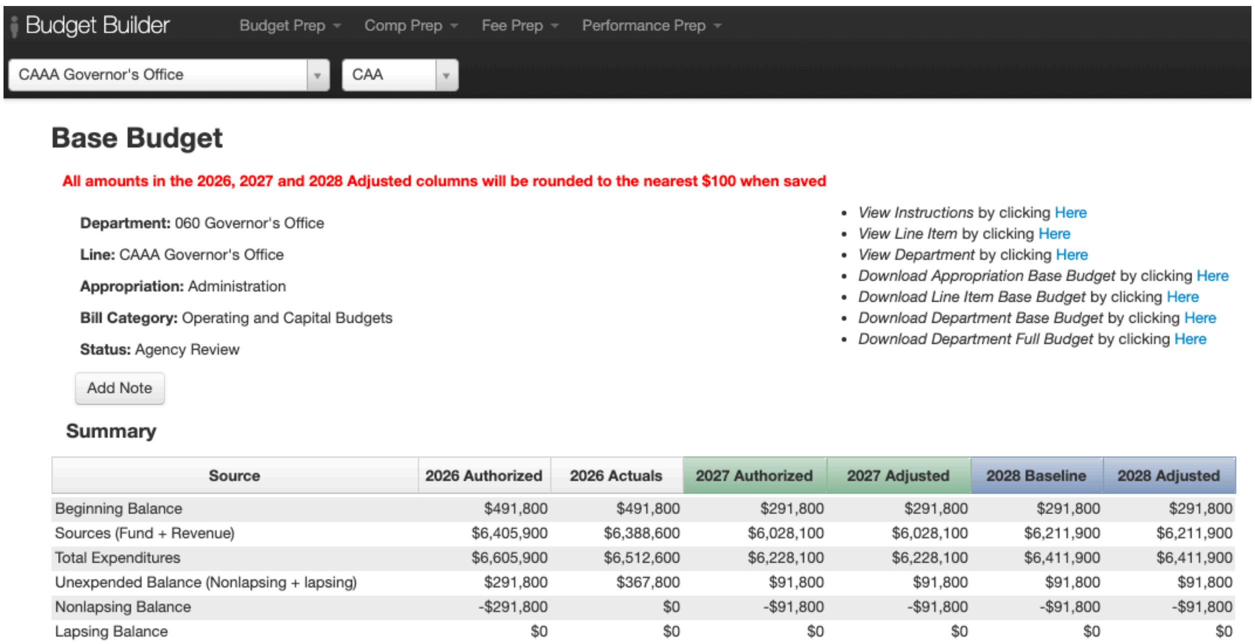
Key Deadlines for FY28 Budget Prep (Dates in 2026):

- **August 15:** Performance measures due for new funding items and line items.
- **September 4 (Friday):** Budget requests (including reallocations) due.
- **September 15 (Tuesday):** Non-lapsing balance report and intent language requests due. ***Note: The September 15 deadline will allow agencies to meet the October 1 non-lapsing balance reporting requirement in HB 322 (2023GS). GOPB will share the non-lapsing information submitted in Budget Prep with LFA, which will share it with appropriation subcommittees.***
- **September 30 (Wednesday):** Base budgets, reallocation requests, variable fund adjustments, intent language, uses of non-lapsing balances, and ISF funding splits due.

BASE BUDGETS (FY26, FY27, FY28)

Use the **Base** data entry screen to review and update budgets for FY26 (actual), FY27 (as enacted), and FY28 (baseline). Each year has two columns; the second is editable by agencies and forms the starting point for the governor's recommendations after GOPB review.

Summary Section



Source	2026 Authorized	2026 Actuals	2027 Authorized	2027 Adjusted	2028 Baseline	2028 Adjusted
Beginning Balance	$491,800	$491,800	$291,800	$291,800	$291,800	$291,800
Sources (Fund + Revenue)	$6,405,900	$6,388,600	$6,028,100	$6,028,100	$6,211,900	$6,211,900
Total Expenditures	$6,605,900	$6,512,600	$6,228,100	$6,228,100	$6,411,900	$6,411,900
Unexpended Balance (Nonlapsing + lapsing)	$291,800	$367,800	$91,800	$91,800	$91,800	$91,800
Nonlapsing Balance	-$291,800	$0	-$91,800	-$91,800	-$91,800	-$91,800
Lapsing Balance	$0	$0	$0	$0	$0	$0

Column Headings

These columns show the status of the budget at different points in time for a given fiscal year (e.g., 2026, 2027).

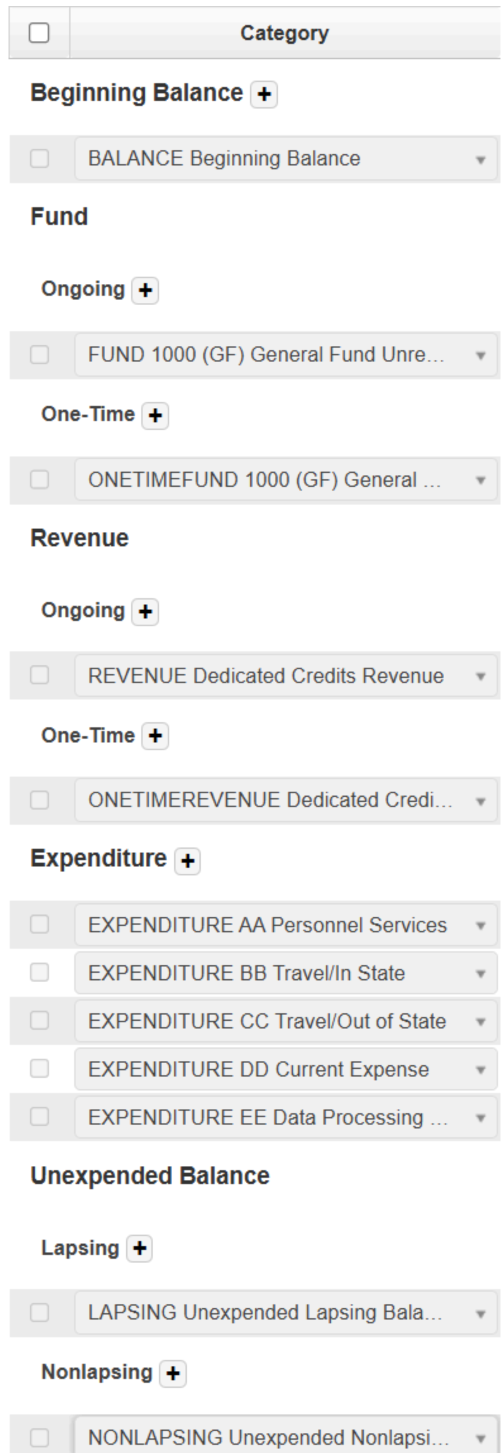
- **Authorized:** The original budget passed by the Utah Legislature for the fiscal year. It's the starting amount of money the agency is legally allowed to collect and spend.
- **Actuals:** The real numbers. This column shows how much money the agency actually received and spent by the end of the fiscal year. It's the historical record.

- **Adjusted:** The budget after mid-year changes. The Legislature might approve supplemental funds, or the agency might be allowed to make other adjustments after the initial budget was authorized.
- **Baseline:** The starting point for building the next year's budget. It's typically the current year's ongoing funding level, before any requests for new or one-time money are made.

Financial Categories

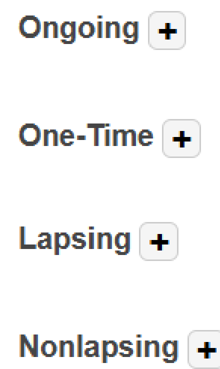
These rows break down where the money comes from and where it goes.

- **Beginning Balance:** The amount of money left over from the previous fiscal year that is carried forward to start the new one.
- **Fund:** The specific "pot" of money being used. Government money is separated into different funds to ensure it's spent correctly. In the image, (GF) General Fund Unrestricted refers to the state's main checking account, which can be used for any general government purpose.
- **Revenue:** Income the agency generates itself. The image shows Dedicated Credits Revenue, which are fees collected for specific services (like professional licenses or park fees) that must be used to support those services.
- **Expenditure:** What the agency spends money on. These are broken down by category, such as AA Personnel Services (employee salaries and benefits) or DD Current Expense (operating costs like supplies and utilities).
- **Unexpended Balance:** The amount of money left over at the end of the fiscal year after subtracting all expenditures from the total available cash.



Funding Types (The "How" and "How Long")

These terms describe the nature of the funding and what happens to unspent money.



- **Ongoing:** Funding that is expected to be part of the budget every single year to cover routine operational costs.
- **One-Time:** Funding provided for a single fiscal year to cover a specific, non-repeating project or expense.
- **Lapsing:** The default for most unspent funds. At the end of the fiscal year (June 30), this money "lapses," meaning the agency loses the authority to spend it and it must be returned to the fund it came from (like the state's General Fund).
- **Non-Lapsing:** The agency has received special permission from the Legislature to keep any unspent funds and roll them over into the next fiscal year.

Data Sources (Pre-loaded by GOPB):

- **Funds & One-Time Funds (All Years):** LFA's appropriations database.
- **FY26 Actuals (Beginning Balances, Revenues, Expenditures):** Vantage accounting journal from the State Data Warehouse.
- **FY26 Authorized, FY27 Authorized, FY28 Baseline (Beginning Balances, Revenues, Expenditures):** LFA's appropriations database. (Balances are estimates; update for FY26 actuals).
- Revenue data is loaded at the level in appropriations bills (e.g., "Dedicated Credits," not specific four-digit revenue source codes used in vantage). GOPB can provide a crosswalk of vantage revenue source codes to budget revenue categories, if requested.

Important Notes for FY26 Actuals:

- Appropriation units cannot close with expenditures and over-expenditure. Update the budget execution plan (Vantage BGAA document) and Budget Prep to move funding from within the line item to close with $0 or positive unexpended balances (represented with a negative lapsing or non-lapsing balance).
- If you transferred funding to Fleet or DFCM using a BGAA in Vantage, you should not transfer the funding out of the line item or appropriation unit where it was budgeted. In order to have non-lapsing and lapsing balances in Budget Prep match the non-lapsing and lapsing balances

on the line item status report, you will need to add a GG Capital Expenditure to Budget Prep that matches the amount transferred to Fleet or DFCM in Vantage. Please also add a note in Budget Prep for any appropriation unit that has Fleet or DFCM adjustments.

Important Notes for Base Budget Adjustments:

- Make FY27 and FY28 fund/revenue adjustments on the **Request page**, *not by increasing overall funds on the Base screen.* You may make adjustments within the same line item if they net to $0. If you are going to make adjustments that result in a net decrease within a line item, please contact your GOPB analyst to discuss the best approach for making those adjustments and communicating them with LFA.

- The **Summary** table at the top of the Base screen shows aggregated, non-editable totals for: **Beginning Balance**, **Sources** (Fund + Revenue), **Total Expenditures**, **Unexpended Balance**, **Nonlapsing Balance**, **Lapsing Balance**.

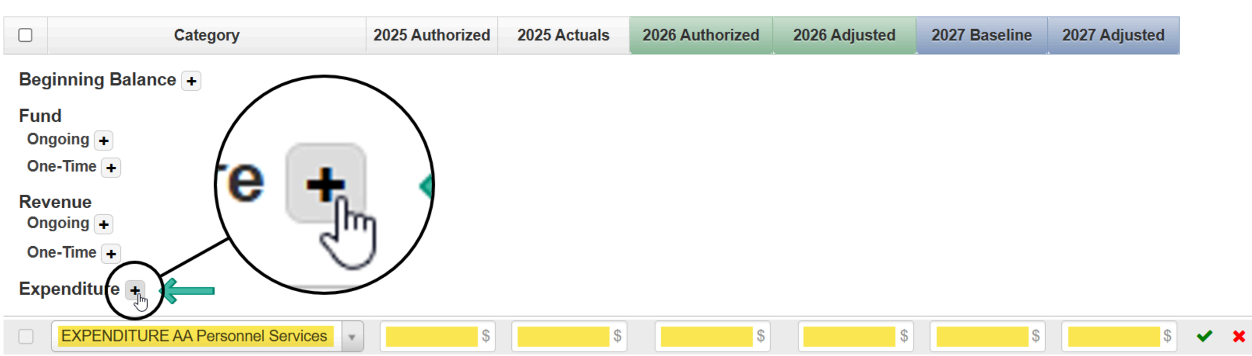
- **Unexpended Balance** = **Beginning Balance** + **Sources** - **Total Expenditures**

- **Unexpended Balance** = | **Nonlapsing Balance** + **Lapsing Balance** |

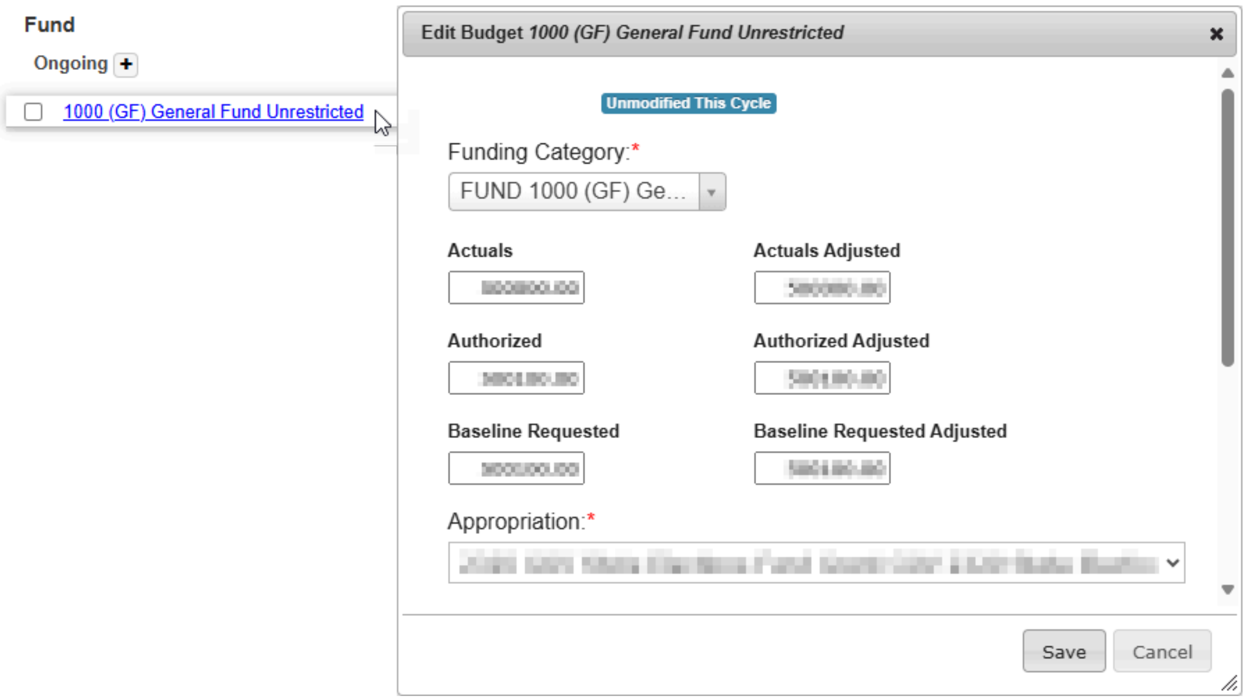
Summary

		PRIOR Fiscal Year		CURRENT Fiscal Year		BUDGET Fiscal Year	
	Source	Authorized	Actuals	Authorized	Adjusted	Baseline	Adjusted
+	Beginning Balance	$0	$0	$0	$0	$0	$0
+	Sources (Fund + Revenue)	$0	$0	$0	$0	$0	$0
-	Total Expenditures	$0	$0	$0	$0	$0	$0
=	Unexpended Balance (Nonlapsing + lapsing)	$0	$0	$0	$0	$0	$0
	Nonlapsing Balance	$0	$0	$0	$0	$0	$0
	Lapsing Balance	$0	$0	$0	$0	$0	$0

- **Editing Data:**
  - The system pre-populates "Actuals" and "Adjusted" columns from "Authorized" and “Baseline” columns. Agencies must ensure accuracy.
  - **Adding Records: [NEW FEATURE]** Click the **+ icon** next to any category, select the appropriate type, fill in the amounts, and click the ✓ **icon** to save.



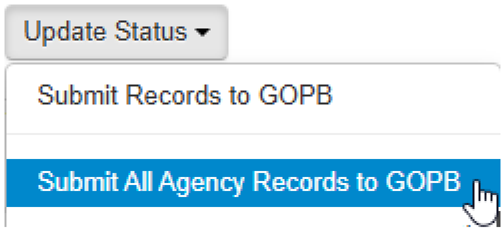
- ○ **[NEW FEATURE] To edit an Actuals/Adjusted amount: Click to edit the amount in-line, then click the checkmark ✓ (or anywhere outside the box) to save.**
- ○ To edit an entire budget record (using the old interface): Click the blue underlined record category on the left, then edit in the dialogue box.



- ○ **Beginning Balances:** FY26 actual beginning balances are loaded, but final lapsing/non-lapsing balances are not. **Agencies must enter these for each appropriation in the adjusted column to match FY26 closing amounts.**

- **Unexpended Lapsing/Nonlapsing Balances:**
  - ○ **[NEW FEATURE]** Click the **+ icon** to add lapsing/nonlapsing balances, fill in the amounts, and click the **✓ icon** to save. A change to a beginning balance does NOT automatically update the prior year's non-lapsing balance (and vice-versa).
  - ○ **Justification Required:** If a prior year's non-lapsing balance doesn't equal the next year's adjusted beginning balance, or if (non-lapsing + lapsing) ≠ unexpended balance, justify using the "Add Note" button at the top of the page.
  - ○ **Add Note:** Use the "Add Note" button (on the main entry screen for an appropriation unit) to communicate justifications or clarifications to your GOPB analyst.

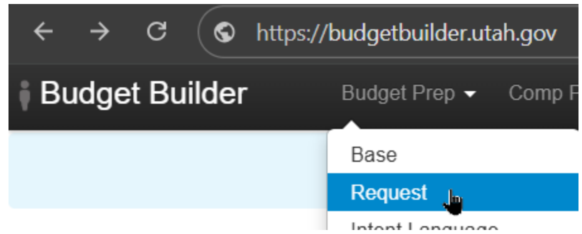
- **Submitting to GOPB:**
    - When finished, use **"Update Status" ► "Submit All Agency Records to GOPB"**. This submits all units at once.



    - Submitting individual units is still possible but the "Submit All" method is strongly .

BUDGET REQUESTS

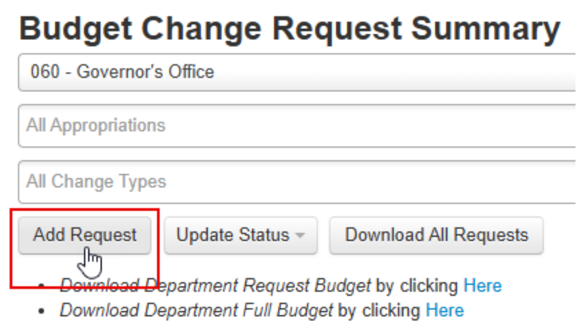
Step 1: Navigate to the Request Page



Go to budgetbuilder.utah.gov/budget/request.html OR, from anywhere else in Budget Builder:

- First, click "Budget Prep" dropdown;
- Then, click "Request."

Step 2: Open the Add Budget Request Form

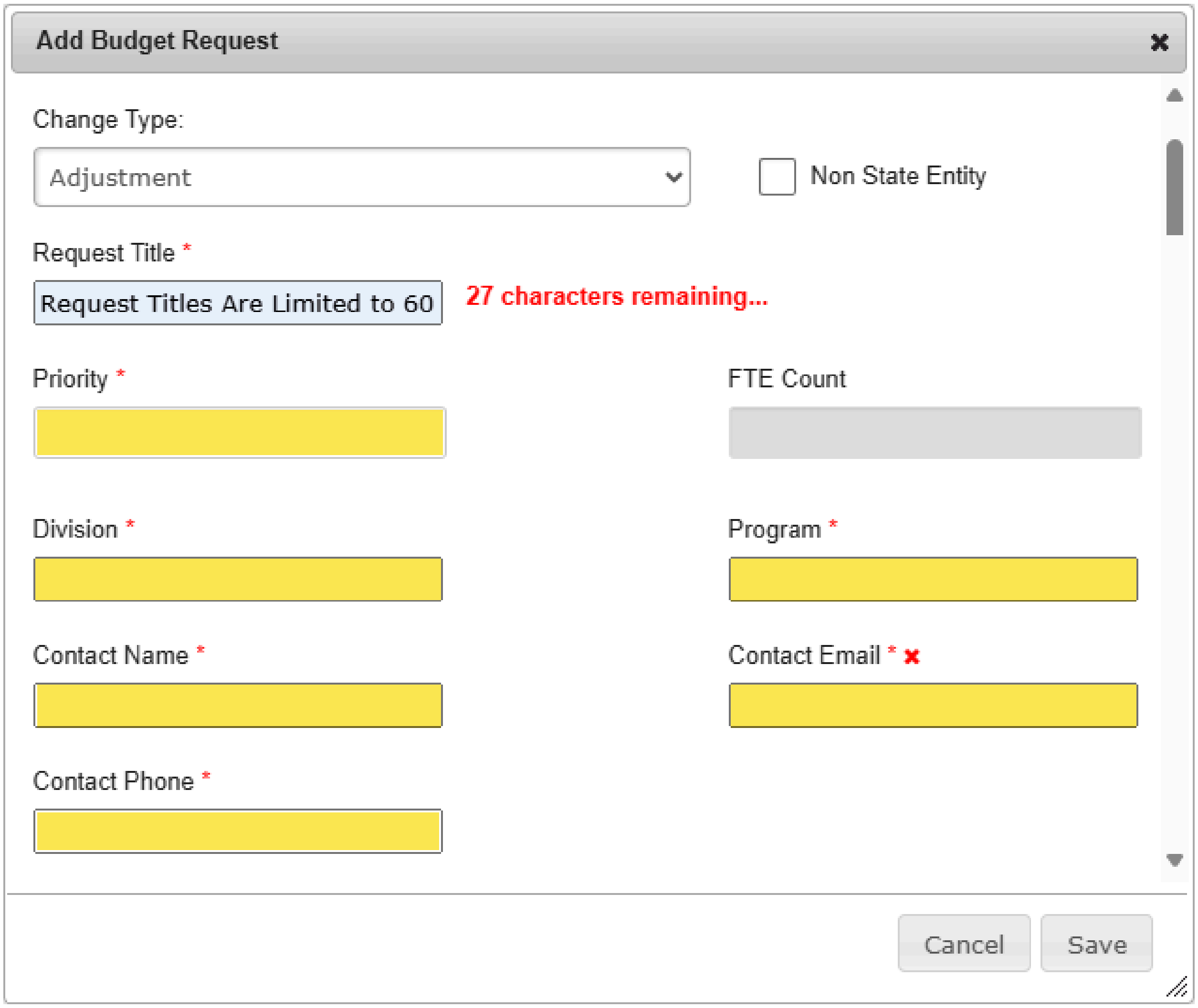


- On the "Budget Change Request Summary" page, select your agency.
- Click "Add Budget Request."

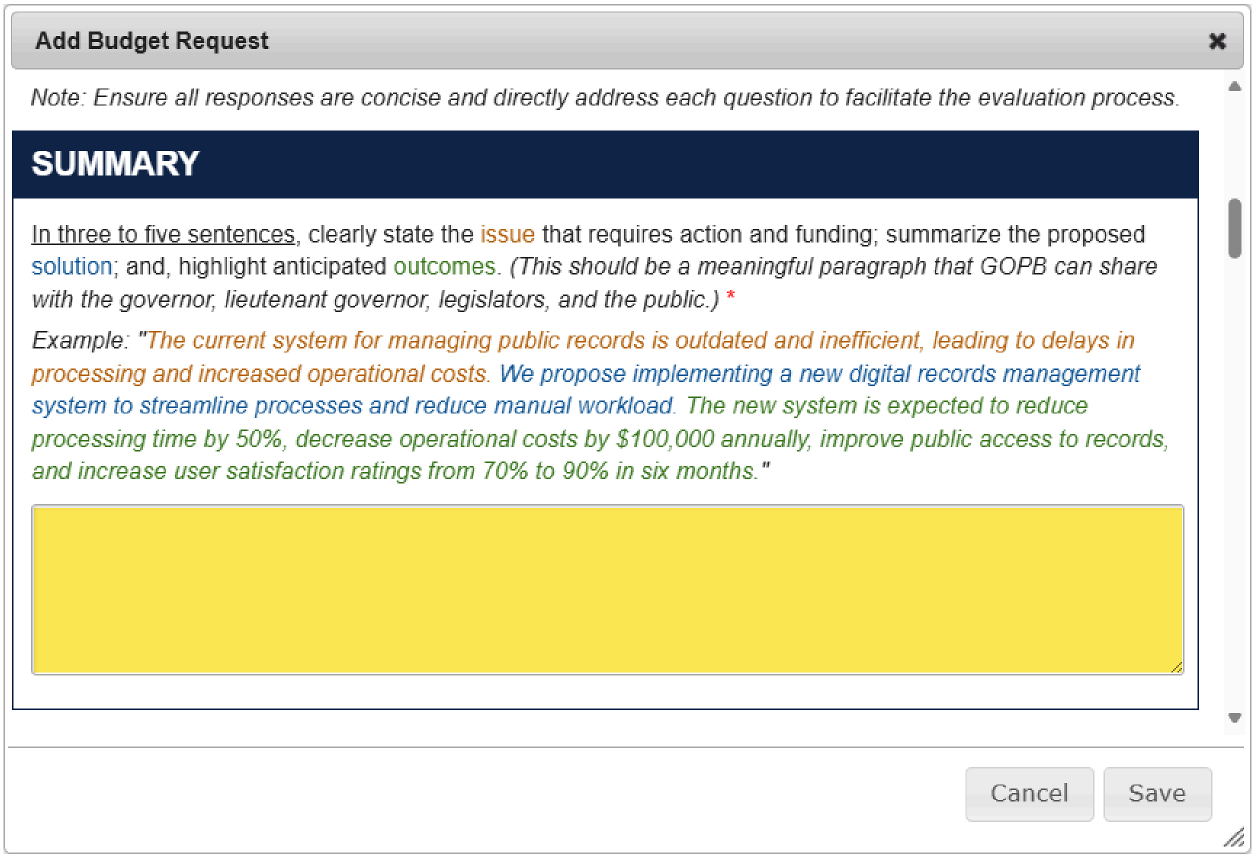
Step 3: Select Change Type

- **Adjustment:** For new funding requests.
- **Reallocation:** For reallocations *between* line items. (Reallocations *within* a line item are done on the Base Budget page).
- **Variable Revenue Adjustment:** For changes in variable revenues (e.g., federal funds, dedicated credits).
- (Other types are for GOPB use).

Step 4: Complete the Form

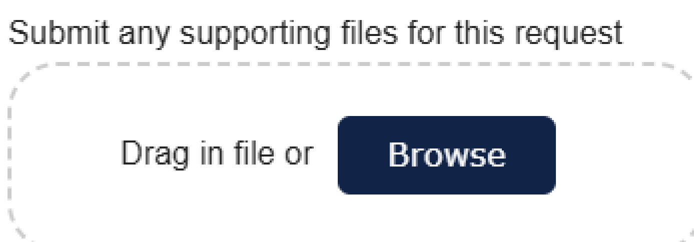


- Check the "Non State Entity" box if applicable.
- The "Adjustment" and "Reallocation" forms mirror previous Google Doc templates.
- **Request Title:** 60-character limit (a counter shows remaining characters).
- Fields with a red asterisk (*) are required. You can save an incomplete request (it will be flagged "INCOMPLETE").



- **Summary:** Limited to 1,000 characters (approx. 150 words). Pasted text will be cut off. Clearly state the issue, proposed solution, and anticipated outcomes.

- **Attachments:** Optionally, drag & drop or browse to add supplemental files (e.g., supporting documentation) at the end of the form. Click file name to download, "Remove" to delete.



- **Reallocation Change Type (for reallocations between line items):**,
    - Enter a title that clearly describes the reallocation.
    - Saving creates two records: an "(IN)" request and a "(OUT)" request (to help LFA track funding movement).
    - Edit form entries via the "(IN)" request using positive values; "(OUT)" request fields are locked and should be automatically updated with matching negative values.
    - ***Note: Reallocations made on the Base budget screen, within the same line item,***

should not be entered as Requests.

- **Variable Revenue Adjustment Form:**
  - Same as prior years: Title, Priority, Description.

Step 5: Add/Remove Appropriation Units for the Request

- After creating a request, it appears on the "Budget Change Request Summary" page.
- Use the **+ icon** next to a request to open the "Add/Remove Appropriation" window. Check boxes to assign appropriation units to the request. Click Save.
- Requests are collapsed by default. Click **"Show"** to expand and see appropriation units; click **"Hide"** to collapse.
- To edit funding for an appropriation unit: Click "Show," then the **pencil icon** at the right of the unit. This takes you to the "Request Budget" screen for that specific unit.

Step 6: Add Fund, Expenditure, and FTE Records

- On the "Request Budget" screen for an appropriation unit:
  - Use "Add Record" to add appropriate Fund, Expenditure, and FTE records for FY27 and FY28.
  - Options include: Add Beginning Balance, Fund, One-Time Fund, Revenue, One-Time

Revenue, Expenditure, One-Time Expenditure, Lapsing Balance, Nonlapsing Balance.

Step 7: Return to Request Page

- Use the "Budget Prep" dropdown ► "Request" to return to the main request summary to edit other units or requests.

Step 8 (Optional): Download PDF Copy of Request

- On the "Budget Change Request Summary" page, click the **icon** next to a request.
- (Functionality to download multiple requests at once may be available).
- **Editing/Deleting Requests on Summary Page:**
  - **+ icon:** Assign appropriation units.
  - **Pencil icon (next to main request title):** Edit the budget request form details.
  - **Pencil icon (next to an appropriation unit row, after clicking "Show"):** Go to the "Request Budget" screen for that unit to detail funding sources, expenditures, FTEs.
  - **X icon:** Delete the entire request.
- **Variable Fund Adjustments (FY27 & FY28):**
  - To ensure all FY27 and FY28 fund/revenue adjustments are accounted for (including changes to FY27 base or adjustments for federal/dedicated credit spending caps), enter them on the **Request page**.
  - Use Change Type: "Variable Fund Adjustment."
  - Item Name: "Variable Fund Adjustment."
  - Description: Detail the adjustment.
  - After creating, add funding sources/uses like other requests.

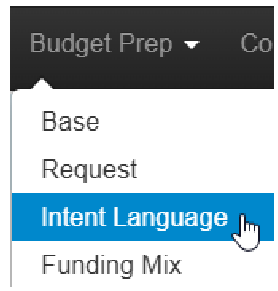
NON-LAPSING BALANCES & INTENT LANGUAGE

This page serves two purposes:

1. Report non-lapsing balances for prior, current, and budget years (FY26, FY27, FY28), including uses, as required by HB 322 (2023 General Session).

2. Identify intent language needed for the 2027 General Session (for FY27 and FY28 appropriations bills).

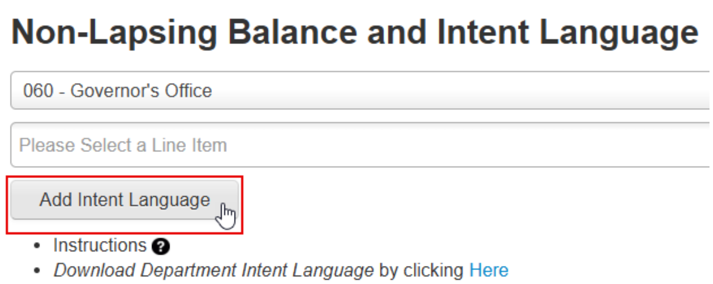
Deadline: After non-lapsing balances and intent language are submitted on Sept. 15, GOPB will quality-check the information and share the non-lapsing balance estimates and intended uses with LFA by the Oct. 1 statutory deadline established in HB 322 (2023 General Session).



Intent Language Procedure:

1. Select "Intent Language" from the "Budget Prep" dropdown.

2. Click "Add Intent Language" to open the "Request for Nonlapsing Authority and Intent Language" form.



3. Fill in:

   Line Item: Select from dropdown. Each line item can only be added once.

   Non-lapsing reporting required by 63J-1-602(4)

   - **FY2026 ($):** Amount of non-lapsing balance available at start of FY26. (Should match FY25 closing non-lapsing balance).

   - **FY2026 Text Box:** "If applicable, how balances were spent in FY26

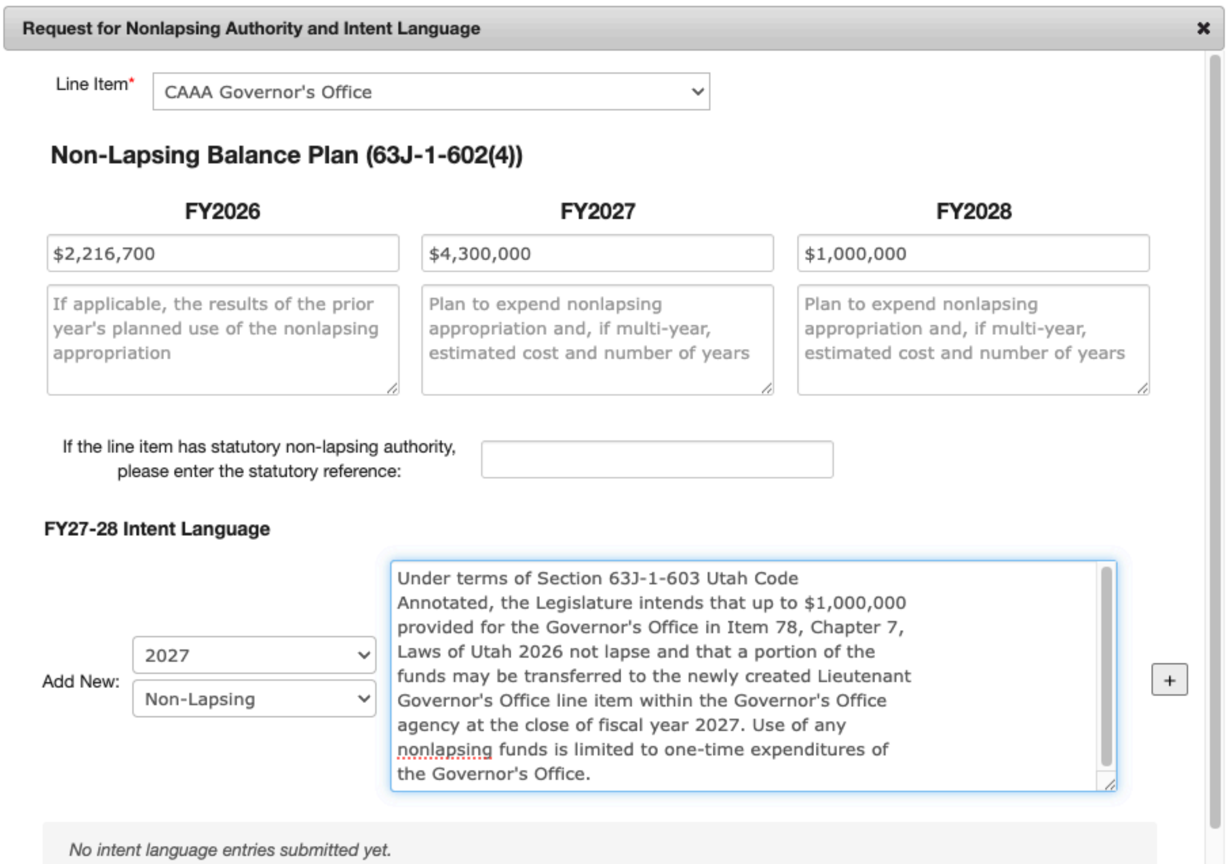
   - **FY2027 ($):** Amount of non-lapsing balance available at start of FY27. (These should match FY26 end-of-year non-lapsing amounts in the closing package.).

   - **FY2027 Text Box:** "Plan to extend nonlapsing appropriation and, if multi-year, estimated cost and number of years." (Describe the plan to expend, estimated cost, and timeline if saving over multiple years.).

If the line item has statutory non-lapsing authority, list the statute.

FY27-FY28 Intent Language Requested for the 2027 General Session.

- **Choose Fiscal Year:** 2027 or 2028
- **Intent Language Type:** Non-Lapsing, Direct Grant, or Other
- **Multiple intent language requests can be added**.



4. Click "Save."
5. The summary screen will display entries. Click the pencil icon in the "Actions" column to edit.

Examples of standardized intent language:

1. **Non-lapsing authority**

   Under terms of Section 63J-1-603 Utah Code Annotated, the Legislature intends that up to $68,400 provided for the Department of Alcoholic Beverage Services - Parents Empowered in Item 54, Chapter 6, Laws of Utah 2026 not lapse at the close of fiscal year 2027. Use of any nonlapsing funds is limited to: up to $68,400 for or public awareness and underage drinking

2. **Vehicle purchase**

   The Legislature intends that the Attorney General's Office, Criminal Prosecution Division, be authorized to purchase two additional vehicles for investigators with division funds approved during the 2027 General Session.

3. **Direct award grant**

   Under the provisions of Utah Code Annotated Title 63G Chapter 6b, the Legislature intends that the Governor's Office of Economic Opportunity provide a direct award grant of $250,000 to the Economic Development Corporation of Utah in fiscal year 2028 for the creation of economic opportunities throughout the State through attracting more businesses to the State, and supporting local businesses expand.

For additional examples of intent language, see SB 3, Appropriations Adjustments (J. Stevenson).

ISF & COMP FUNDING MIX BY CATEGORY MIX

Internal Service Fund (ISF)

Compensation (COMP)

Funding Mix ("SPLITS")

For adjustments to compensation and ISF funding, legislative rule JR4-2-406 requires LFA to use a funding mix that matches the base budget's funding mix, unless the Executive Appropriations Committee (EAC) approves an exception. The "Funding Mix" page in Budget Prep shows a default funding mix, which GOPB and LFA determined by reviewing FY27 ongoing funding for each appropriation unit.

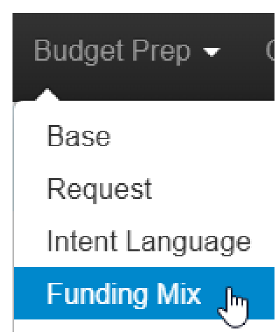
If you believe a line item has a legislative funding exemption not shown in the default values, contact GOPB. If GOPB agrees, your agency must add a note to the funding record indicating when the legislature approved the exemption.

To request a new funding mix exemption, update the "ISF Requested Funding Percent" and "Comp Requested Funding Percent" fields, adding new funding sources as needed. You must provide a strong reason in the notes for each change, or GOPB will revert to the default values.

GOPB will calculate statewide compensation and ISF changes separately from newly requested funding exemptions. If the governor recommends these exemptions, GOPB will include them in the budget as separate recommendations for the legislature to review during the 2027 General Session.

Additional information can be found by searching for the keyword "mix" in this year's general Budget Guidance document.

Steps to Request Funding Mix Exceptions:



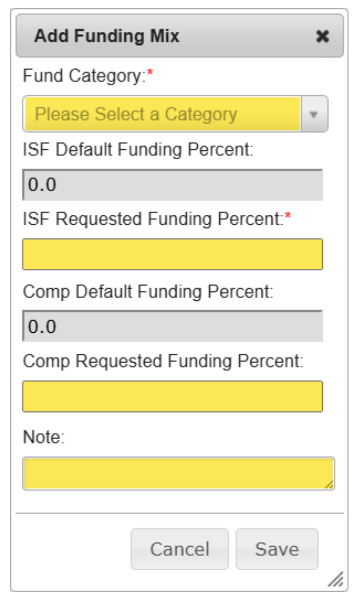
1. Select "Funding Mix" from the "Budget Prep" dropdown. This opens the "Funding Mix" screen, which also captures the funding split for compensation.
    - A list of line items with their current funding splits appears.Click the **pencil icon** in the "Actions" column for the line item you want to edit.

Line Item	Appropriation	ISF Default Funding Percent	ISF Requested Funding Percent	Comp Default Funding Percent	Comp Requested Funding Percent	Status	Actions
2094	2094 CCJJ Pretrial Release Programs	1.0000	1.0000	1.0000	1.0000	Agency Review	
2320	2320 GOV State Elections Fund Grant	0.0010	0.0010	0.0010	0.0010	Agency Review	
CAAA	CAA GOV Administration	1.0000	1.0000	1.0000	1.0000	Agency Review	
CAAA	CAB GOV Residence	1.0000	1.0000	1.0000	1.0000	Agency Review	
CAAA	CAC GOV Washington Office	1.0000	1.0000	1.0000	1.0000	Agency Review	

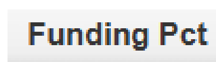
- This takes you to the "ISF and Comp Funding Mix By Category" screen.

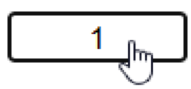
Fund	Category	ISF Default Funding Pct	ISF Requested Funding Pct	Comp Default Funding Pct	Comp Requested Funding Pct	Note	Actions
1000	General Fund	0.9967	1	0.9967	1		✖
9800	Dedicated Credits	0.0005	0	0.0005	0	These are GRAMA fees and are not collected consistently.	✖
9810	Expendable Receipts	0.0028	0	0.0028	0	This was for a reading program that the Governor's Office doesn't do anymore.	✖
Percent Total		1.0000	1.0000	1.0000	1.0000		

- To add a new funding source to the split: Click "Add Funding Mix." In the pop-up, select "Fund Category," enter ISF and/or Comp “Requested Funding Percent," and any "Note." Save.



2. To edit an existing split: Click directly into the "Funding Pct" cell for a fund category, change the percentage.





   - **The "Percent Total" for all funding categories must equal 1.0000.**

3. Click "<< Back" to return to the ISF Funding Split summary.