

Budget Development Instructions – Department End Users

For more information on completing specific actions, refer to the Oracle Guided Learning tutorials embedded within the EPM Budget application.

If you do not have the access you need, please contact your assigned analyst.

1. Review the FY2026 Position Control Budget by printing the Position Control Budget report within the Budget application, as well as the Position Allocations report. Please verify that all authorized positions are included in the Budget report with accurate position information and split percentages.

See additional information below regarding position calculations:

- a. All current, active full time and part time positions have been loaded to the Budget application and calculated using loaded salary rates and hours. FTE is calculated as the loaded Hours for a position divided by the loaded Standard Hours. FTE is used as a multiplier when calculating salary.
 - b. Longevity Pay (Account 5266) is calculated for staffed positions based on employee Seniority Date.
 - c. Taxes and other fringe benefits are calculated using default rates. Health budgets reflect current employee elections from the recent open enrollment period.
 - d. All new and vacant positions are budgeted using standard default rates based on position Salary Grades to fall within the appropriate pay bands.
 - e. Salary savings are calculated and adjusted by the Budget Department for all positions except Position Types 212, 222, and 232 in order to exclude grant funding.
2. Review all General Ledger accounts by printing the Five Year Trend Report for your sections. The trend report provides historical and YTD actuals, as well as variances for the FY2026 budget in comparison with the FY2025 budget and FY2024 actual.
 - a. Please note that O&M Accounts and Other Compensation targets have been adjusted to remove budget amounts carried forward from the prior year and/or any non-recurring expenditure items approved only for the FY2025 budget. Any modifications to the total FY2026 O&M expenditures or total Other Compensation expenditures that exceed the current funding

level must be approved through the Budget Request process, explained in more detail below.

- b. Seeded budget and Targets: The following data makes up each of the following scenarios:
 - i. Baseline version: Seeded from the FY25 Amended Budget. This serves as a point of comparison for your Working budget.
 - ii. Working version: Where you are to make changes to your baseline budget while staying balanced to targets. You may increase and decrease these amounts without using negatives.
 - iii. O&M Target: A total amount set at the level of section and fund to assist you in keeping your Working budget balanced. Any increases above this target should be submitted as Budget Requests.
 - iv. Temp Target: A total amount for Temp salaries set at the level of section and fund to assist you in keeping your Working budget balanced. Any increases above this target should be submitted as Budget Requests. See more details on Temp budgets in Section 4 below.
 - v. Other Comp Target: A total amount for Other Comp accounts (such as 5254 Overtime) set at the level of section and fund to assist you in keeping your Working budget balanced. Any increases above this target should be submitted as Budget Requests. See more details on Other Comp budgeting in Section 4 below.
3. Make budget modifications to the FY2026 Working Budget. Please keep these factors in mind:
 - a. Regular position expenses – changes to 5102 and related fringe benefits are made only at the position level by submitting a new position request or current position increase request as part of the Budget Request process.
 - b. Operating Expenses – Make adjustments in the Budget modifications app based on actual usage, known contractual increases, and/or planned reductions. You may transfer between sections or departments of the same division and fund. ***Please take this opportunity to adjust your accounts to reduce the need for budget transfers during the year.*** Please provide specific information about contracts, vendors, and services

and attach documents as needed to provide supporting detail or explanation where applicable.

- c. Interfund Service Accounts – sufficient funds must be provided for vehicle repairs, fleet replacement, telecommunications, and other internal service accounts on the basis of actual usage or agreements made with Public Works and Information Technology. Budgets for all 68XX accounts are not initially seeded in the budget and do not count toward your initial O&M targets. Offsetting accounts for the divisions providing services are calculated automatically in the Budget application.
 - d. Transfers and Salary Reimbursements – must be balanced by Division with specific positions or offset fund-section-accounts identified before submitting your budget.
 - e. Grants – For Indirect Cost amounts budgeted to Account 6810, offsetting negatives are automatically calculated in the General Fund to mapped sections maintained by the Budget team.
4. Budgeting Other Comp and Temps – Use the Other Comp and Temp target information to keep your Working budget balanced to the baseline total per section and fund. The Budget Application calculates appropriate fringe benefits based on the inputs you select.
 - a. Other Comp includes all 52XX accounts except salary increases and Longevity Pay (longevity is calculated directly on staffed, regular positions). Use the “Apply to Retirement” option to indicate whether an amount should have calculated pension costs included.
 - b. Temp budgets have been copied over from FY25 to start. Rather than budgeting at the position level, Temp budgets should be budgeted as a total per section and fund and will be modified in GEMS in FY26 to apply to specific position numbers as appropriate.
 5. Budget Modification Requests – Use the Manage Budget Requests functionality to submit budget modification requests directly in the Budget application. These should be used for any net increases above your Targets. Follow the Oracle Guided Learning instructions to submit O&M expenses, revenues, new positions, regular position salary increases, Temps, and Other Comp expenses.
 6. Report Inputs – Use the forms in the Budget application to submit updated Service Level Measures and Narratives that will feed into the Budget Book.
 7. Promote your budget – **will be covered in the coming week.**