

Baseline Budget Adjustment Types

Baseline Budget Adjustments (BBAs) make necessary changes to the budget to maintain the current level of service. These BBAs make incremental baseline expenditure adjustments in Hyperion for current year through budget year +4.

BBAs are categorized into 12 baseline adjustments types in Hyperion. These categories are used to roll up expenditures in reporting and in certain displays within a department's budget galley. Departments must select one of the adjustment types for each Budget Request (BR), as applicable, from the drop down menu in the Baseline Adjustment Types tab in Hyperion or in the BBA upload template. Therefore, a separate BR must be completed for each adjustment type.

There are currently 12 Baseline Adjustments Types available for use in Hyperion:

1. **Salary Adjustments:** Adjustments reflecting state employee salaries and wages (Item 9800).
2. **Benefit Adjustments:** Adjustments reflecting state employee benefits (Item 9800).
3. **Retirement Rate Adjustments:** BBA changes required for the state's retirement contribution rate adjustment (Control Section 3.60).
4. **Carryovers/Reappropriations:** Adjustments to display remaining authority in subsequent fiscal years.
5. **Legislation with an Appropriation:** For chaptered legislation containing a specific appropriation. If funding is requested for chaptered legislation that DOES NOT contain a specific appropriation, but for which there is a cost, a Budget Change Proposal (BCP) is required.
6. **Pro Rata:** For FINANCE USE ONLY. Pro Rata (Statewide General Expenditures) adjustment is assessed at the fund level and posted by Finance's Fiscal Systems and Consulting Unit (FSCU) under Business Unit (BU) 9900.
7. **SWCAP:** For FINANCE USE ONLY. Statewide Cost Allocation Plan (SWCAP) adjustment is centrally posted by FSCU at a department's appropriation level.
8. **Miscellaneous Baseline Adjustments:** Only adjustments that do not appropriately fit into any other category may be categorized as Miscellaneous Baseline Adjustments. A brief/concise BR Title describing the adjustment must be provided.
9. **Lease Revenue Debt Service Adjustment:** This adjustment will be provided by your Finance Budget Analyst, if applicable.
10. **Statutory Cost of Living Adjustments (COLAs):** To be used only for COLAs authorized in statute.
11. **Other Post-Employment Benefit Adjustments:** Employee compensation adjustments related to other post-employment benefit adjustments (Item 9800).
12. **Issue Specific Adjustment:** See below.

The first 11 baseline adjustment types do not show individual BBA BRs for any given BU in the Detailed Budget Adjustments section of the budget galley. Instead, similar baseline adjustment types are combined and shown with the BBA type label (e.g., "Salary Adjustments") in the budget galley.

The "**Issue Specific Adjustment**" type was specifically created to identify large dollar amounts or sensitive issues that would otherwise be categorized as Miscellaneous Baseline Adjustments or combined within another BBA type. BBA BRs coded as "Issue Specific

Adjustment" are individually shown in the Detailed Budget Adjustments section of the budget galley. The BR title will be displayed, so meaningful titles are critical. Any adjustment using this BBA type must be discussed with and approved by your Finance Budget Analyst prior to entering them into the system.

Various annually recurring BBAs receive a standard title in order to promote statewide consistency and ease of understanding for stakeholders. Some examples are included below. Please see the "[Common Baseline Adjustment Titles](#)" document from Finance's FI\$Cal Resources webpage for a full list.

Some Examples:

Adjustment per XXXX Code Section XXXXX
Allocation for Employee Compensation
Allocation for Staff Benefits
Allocation for Other Post-Employment Benefits
As Amended by Chapter XX, Statutes of 20XX
Past Year Expenditure Adjustments
Revised Expenditure Authority per Provision X
Section 3.60 Pension Contribution Adjustment
Section 4.30 Lease Revenue Payment Adjustment
Transfer from Item XXXX-XXX-XXXX, per Provision X
Transfer to Item XXXX-XXX-XXXX, per Provision X