



**OFFICE OF THE ASSISTANT VICE PRESIDENT
BUDGET PLANNING & ANALYSIS**

DATE: November 22, 2023 BPA #23-03

TO: Vice Presidents
Divisional Budget Officers

FROM: Carol L. Lee
Assistant Vice President, Budget Planning & Analysis

Anne-Marie Larrabure
Director, Budget Planning & Analysis

SUBJECT: FY 2023-24 Carryforward Allocations

ATTACHMENTS: BPA #23-03 (A-E)

UPCOMING BUDGET DUE DATES (due to Budget Planning & Analysis)

Division Budget Journal Import Submissions are due by **December 18, 2023**
Division Excel Budget Workbooks are due by **December 18, 2023**

To support the campus operating units with their operational needs, we continue to take a phased allocation approach this year. This budget allocation memo provides General Fund one-time allocations primarily based on the ending balances as of June 30, 2023, and includes adjustments for transfers related to organizational shifts or reclasses and other one-time allocations. Cost Recovery and Lottery funds are also included in the allocation.

Detailed explanations are provided in the following budget attachments.

- Attachment A: Undesignated Carryforward Budget Allocations & Summary
- Attachment B: Designated Carryforward Allocations
- Attachment C: Fees Carryforward Allocations
- Attachment D: Cost Recovery Carryforward and One-Time Allocations
- Attachment E: Lottery Carryforward Allocations

We appreciate your continuing efforts to keep a watchful eye on spending in your division and projected year-end balances as we will likely continue to rely on Carryforward as experienced in the current year.

Budget Deliverables

The Detail Position Report you provided in September should have already included positions funded with one-time funds. Your position budget detail (base and one-time) becomes your operating budget

for personnel budget lines. Budget Planning & Analysis will utilize the same Detail Position Report to generate budget journals for personnel lines funded with one-time funds. You DO NOT need to include them in your Budget Journal Import Template. However, if you have new positions funded with Carryforward, please provide the changes to us. **Due to the complexity in reconciliation, we ask that you refrain from making changes to the Detail Position Report at this point. Once Budget Journals for one-time funds are posted, we can adjust.** We will follow up with more information regarding how to make changes to the Detail Position Report in Questica.

Budget for non-personnel lines will be posted the same way as in the past.

- 1) **Budget Journal Template:** To populate the FY23-24 operating expense budget (O/E non-personnel lines), submit a [Budget Journal Import Template](#) using the [Smartsheet link](#) using the *Annual Budget Allocation* selection by December 18, 2023. Student assistants, special consultants, etc., not included in the Detail Position Report submitted in September or otherwise budgeted as lump sum should be included in your Budget Journal Template. To avoid duplication, personnel costs budgeted at the position level should NOT be included in your Budget Journal Template.
- 2) **Excel Budget Workbook:** The Excel Budget Workbook allows us to roll up the adopted budgets for all divisions, auxiliary enterprises, and auxiliary organizations to create an all-funds budget summary for the University. Your divisional budgets in dollars and FTE and with comparison to the prior year's (FY 22-23) *ending budget* will be used to develop this comprehensive budget summary. Submit the Excel Budget Workbook by December 18, 2023.
- 3) **Validation:** Ensure that the total of the Adjustment portion of the Detail Position Report submitted in September and the Budget Journal Template from Step 1) equals your one-time allocations by designation.

If you have any questions, feel free to contact us.