



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

DATE: August 23, 2024 BPA #24-01R

TO: Divisional Vice Presidents
Divisional Budget Officers

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

Anne-Marie Larrabure
Director, Budget Planning & Analysis

SUBJECT: FY 2024-25 Base and Carryforward/One-Time Fund Budget Allocations

ATTACHMENTS: BPA #24-01 (A – J)

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

Monday, September 30, 2024

- Questica Position Budget templates (all funds)
- Questica Position Allocation templates (all funds)
- Questica Budget Line templates (General Fund, Lottery, and PCRs)

Budget Allocations

To support the campus operating units with their operating budget, a summary of the FY24-25 base and carryforward budget allocations, along with detailed explanations, is provided on the following pages. The FY24-25 Undesignated and Designated base budgets include the ending base budgets as of FY23-24 (BPA #23-08), with adjustments for new budget allocations and transfers. Base allocations for Fees are estimated based on new enrollment targets or historical trends. One-time funds are primarily allocated based on the ending balances as of June 30, 2024, with adjustments for transfers, reclasses, and other one-time funding allocations.

In addition to General Fund and Lottery Fund allocations, we are providing budget allocations for Cost Recovery Funds based on projected revenues for FY24-25. Revenue reconciliations will be done twice a year after February closing and at year end. This shift helps to reduce the number of budget postings and enables revenues to post directly to the receiving department rather than passing through a university account.

Detailed explanations are provided in the following budget attachments.

- Attachment A: GF Base Budget Allocation
- Attachment B: GF Designated Base Allocation

- Attachment C: GF Fees Base Allocations
- Attachment D: GF Carryforward & One-Time Fund Allocation
- Attachment E: GF Designated Carryforward & One-Time Fund Allocation
- Attachment F: GF Fees Carryforward & One-Time Fund Allocation
- Attachment G: GF Compensation Summary
- Attachment H: GF Financial Aid Summary
- Attachment I: Lottery Fund Base Allocation
- Attachment J: Lottery Carryforward & One-Time Fund Allocation

Budget Submission Guidelines

Since we migrated position budgets to Questica in FY23-24, all budget submissions must include three templates: Position Budget, Position Allocation, and Budget Lines. We are taking an **all-funds approach to position budgeting** starting this year, so ensure that *all faculty, staff, and MPP positions* are reflected in the Position Budget and Position Allocation templates regardless of the funding source. All templates are due **September 30, 2024**.

- 1) **Position Budget:** The Annual Budget per FTE (Full-Time Equivalent) for each position determines the authorized annual budget. Ensure all budgeted positions are reviewed for appropriate funding, including the anticipated General Salary Increase (GSI) and Service Salary Increase (SSI) for FY24-25. This position budget detail forms the personnel portion of your operating budget. If feasible, divisions should prioritize position by reallocating base funding from operational expenses (O/E) or vacancies. Budget Planning & Analysis (BPA) will upload your Questica Position Budget template to post budgets.
- 2) **Position Allocation:** Position Allocation determines the funding source chartfield string for each budgeted position. Changing position funding distribution does not affect actual payroll distribution. If you plan to change both the position funding and actual payroll distribution, you will need to submit a payroll adjustment for expenses already incurred and a payroll action to adjust how future payroll expenses will be distributed. Positions funded with multiple funding scenarios (base and one-time) or multiple funds are considered split-funded, which may increase complexity if budget transfers are needed in the future. We recommend minimizing split funding for best practices.
- 3) **Budget Lines:** After completing your Position Budget and Position Allocation, use the Budget Lines template to generate O/E budget lines and lump-sum personnel costs such as student assistants, overtime, and stipends. Exclude personnel costs already accounted for in steps 1) and 2) as Questica will automatically generate personnel budget lines based on your templates.
- 4) **Validation:** Ensure that the total for steps 1) through 3) matches your allocation, if applicable, by funding scenario (base or one-time) and designation (Undesignated, Designated, and Fees; General Fund only). Self-support funds such as General Fund Fees, Lottery, and Cost Recovery (PCR) should include benefit costs, but BP&A may adjust the amounts based on the individual rates in Questica. The offset to benefit adjustments will be booked to Benefits-Others (603090).

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