



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

DATE: August 12, 2025 BPA #25-01

TO: Divisional Vice Presidents  
Divisional Budget Officers

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

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Director, Budget Planning & Analysis

SUBJECT: FY2025-26 Operating Budget & Carryforward Allocations

ATTACHMENTS: BPA #25-01 (A – L)

UPCOMING BUDGET DUE DATES

**Monday, September 15, 2025 (Complete Directly in Questica)**

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

**Budget Allocations**

To support the campus operating units with their operating budget, a summary of the FY25-26 base and carryforward budget allocations, along with detailed explanations, is provided on the following pages. The FY25-26 Undesignated and Designated base budgets include the ending base budgets as of FY24-25 (BPA #24-01), 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, 2025, with adjustments for transfers, reclasses, and other one-time funding allocations.

Due to divisional funding being insufficient to cover cost estimates, our budget allocation includes one-time General Fund allocations (Attachment D, Column (3)) to address anticipated gaps in Undesignated and Designated funds. The one-time allocations are subject to the following guidelines:

- **Non-Recurring:** A central one-time allocation is provided to address a specific budget shortfall. Divisions should not expect this support to continue in future budget cycles.
- **No Subsequent Increase:** The one-time allocation is intended to help the division balance its budget for the current cycle only. No additional funds will be provided if the division ends the year in deficit.
- **No Windfall:** The one-time allocation cannot result in a financial windfall for the division at year-end. If the division rolls over more funds than the prior year due to the central allocation, the

excess will be rolled back. The goal is for each division to carry forward only what it has generated through its own operations, excluding central support.

In addition to General Fund and Lottery Fund allocations, we are providing budget allocations for Cost Recovery Funds based on projected revenues for FY25-26. Revenue reconciliations will be done twice a year after February closing and at year end. This approach 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 Allocation
- 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: FY24-25 Year-End Severance Pay One-Time Fund Allocation
- Attachment H: Financial Aid Summary
- Attachment I: Lottery Fund Base Allocation
- Attachment J: Lottery Carryforward & One-Time Fund Allocation
- Attachment K: Cost Recovery Projected Revenue Allocation
- Attachment L: Cost Recovery Carryforward & One-Time Fund Allocation

#### Budget Submission Guidelines

*All faculty, staff, and MPP positions* must be reflected in the Position Budget and Position Allocation tables regardless of the funding source. All budgets must be loaded in Qestica by **Monday, September 15, 2025**.

- 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. Budget Planning & Analysis performed a personnel sync and updated the GL account numbers for positions to the consolidated compensation accounts effective July 1, 2025. Positions that participated in the Voluntary Separation Incentive Program (VSIP) that are NOT authorized for rehiring *must be removed*. This position budget detail forms the personnel portion of your operating budget. If feasible, divisions should prioritize positions by reallocating base funding from operational expenses (O/E) or vacancies.
- 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) **Benefits:** Questica utilizes Modifiers to calculate benefit costs by position. Self-support funds such as General Fund Fees and Cost Recovery should not plan for benefits separately as they will be automatically generated by the system.
- 4) **Budget Lines:** After completing your Position Budget and Position Allocation, prepare 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 position information.
- 5) **Validation & Submission:** Ensure that the total for steps 1) through 3) matches your allocation, by funding scenario (base or one-time) and designation (Undesignated, Designated, and Fees; General Fund only). Utilize the **Position Budget Details** and **Validate Budget Load** reports as your resource. Budget must be reviewed and approved by the divisional vice president and promoted to “Step 3-Final Approval” for review and final processing by BPA.

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