Below please find the guidelines for the FY 2018 Allocation for Auxiliary, Enterprise, and Shepards.

Please review the following Budget Guidelines and submit all required forms on or before Friday, April 28, 2017.

- The FY18 Allocation files are in the customary format.

- It is expected that this Allocation process reflects all committed personnel, operating, capital and student aid costs for the 12 months of FY 2018 are fully funded with the submission of your returns. You are responsible to verify and ensure that these items are fully funded in the correct chartfield strings and account codes.

- If you require technical assistance with completing the file, please contact Mike Iavarone at mikeiavarone@uri.edu.

**A Relating to the Excel File**

1. Please do not substitute, alter, delete, or omit any of the provided forms. You may however include additional schedules, etc. you consider necessary.

2. Technical Guidelines explain the contents of each tab and how to complete the Excel file.

3. Auxiliaries/Enterprises providing support for Fund 100 as budgeted during the FY 2018 Request and FY 2017 Mid-Year Review should budget the same amount of support during the FY 2018 Allocation (see DFR tab on excel file). Fund 100 allocation decisions are expected to be finalized by May 18, 2017. If these decisions impact your budget for FY 2018, you will be contacted and the changes may need to be reflected prior to the budget submission to the Board of Education.

4. The Excel file contains a DFR tab with estimated rates and projected items with which to budget (e.g., debt service, interest income, auxiliary indirect cost, etc.) in the FY 2018 Allocation. Additional information below will assist in the completion of the Allocation.

5. On the Line Item tab, you may find accounts 4001 and 5001. These are accounts in which cash adjustments are made by the Controller. Please do not budget in these lines. The Line Item Tab includes FY17 YTD data as of March 22, 2017.

**B Compiling the Budget Personnel-Biweekly Payroll**

1. Personnel and position information is downloaded directly from the PeopleSoft HR system as of April 5, 2017. If you find any incorrect information relating to a position or employee, please indicate the issue in the Notes column or contact Diana MacDonald at dianam@uri.edu or Steve Thompson at sthompson@uri.edu.

2. Payroll Microfiche data for state employees is available in PeopleSoft HR. To access the report navigate to: Main Menu > URI Budget > URI Commit Accounting Reports > "URI State Pay DST BGT Data CSV". Security access is required to view the report and access has been set up for all people who have requested the report to date. If you need access please contact Steve Thompson at sthompson@uri.edu.

3. In general, all position FTE's on the HR system should reflect the salary distribution of the position.

4. Payroll Accrual: In order to account for the payroll accrual for the one-day that the Controller will book, you must budget 26.1 pay periods for each employee in column BC. In general, you must budget an additional 0.1 for any employee that is on the payroll on June 30, or the last week in the fiscal year.
5. For employees on a reduced work schedule, the current salary is already reflected at the reduced rate. If an employee is returning to full time, increase the base salary to reflect the 1.0 FTE.

6. Budget only the number of pay-periods for which the person will be paid. Do not budget turnover expectancy.

7. In some cases (i.e. Leave to Protect Status) more than one person will be found in a position number. Budget only for the person actually getting paid in FY 2018.

8. If your return reflects a new position or portion of a position on your Auxiliary/Enterprise fund, you must process a Position Action Form (PAF) by April 28, 2017 (e.g. changing a 100% Fund 100 position to 50% Fund 100 and 50% Auxiliary/Enterprise Fund).
   - The PAF should reflect the following: change an existing position with funding distribution of 50-50 between Fund 100 and the Auxiliary/Enterprise fund from the 100% Fund 100 position. Please process a Position Action Form and an Employee Action Form if the position is currently filled.
   - For assistance in completing a PAF contact Diana MacDonald at dianam@uri.edu or lisa_fiorio@uri.edu. For assistance with an Employee Action Form (EAF) contact Human Resources.

9. FY18 Salary increase
   - Classified Staff – Since the State Budget Office has not issued specific instructions pertaining to classified staff salary increases, to capture any potential increases, the rates tab includes an estimated 2.0% increase for planning purposes.
   - Non-Classified – Since most contracts include a 3% salary increase pertaining to non-classified salary increases, in order to capture any potential increases, the rates tab includes 3.0% salary increase for planning purposes.

10. When positions are filled after the beginning of the fiscal or academic year, the Dean's/Director’s authorization of the RF-1 form indicates that the unit is fiscally responsible for fully funding the annual filled position plus fringe in the next fiscal year from within their existing budget.

11. If turnover dollars were transferred to operating prior to FY 2017 Mid-Year, and a position is filled in FY 2018 for 26 pay periods, the unit is responsible for reallocating the funds back to the personnel line to fully fund the position.

12. Please ensure all necessary paperwork, forms, etc. for approved new items are included with your return. This includes any new chartfield strings that are listed on your return.

Personnel – In-house Payroll

Grads

13. Complete the Grad tab with the number of Grad Research Assistant (GRA) FTE’s. See the Technical Guidelines for further information.

14. Grads – projected stipends can be found on the DFR.

15. Please be reminded that account code 6584 has been established for Graduate Tuition Waiver. The Grad tab in the Allocation files includes this code. Only Undergraduate Student Aid should be charged to 6582. Fee waivers will continue to be charged to 6583.

Internal Payroll

16. Ensure all Internal Payroll employees committed beyond 7/1/17 are budgeted. To find a listing of these employees, log on to PeopleSoft HR and run the following report: URI Budget > URI Commit Accounting Reports > URI Int Empl for Allocation.
17. In PeopleSoft Financials, confirm FY 2018 encumbrances already posted to the system are budgeted in your return in the appropriate account codes. If encumbrances are to be liquidated, please forward PDF copies of the documentation supporting the liquidation with your budget return.

18. Planning your annual budget expenses by the appropriate account code/org code during the Allocation process reduces the number of budget transfers required during the year, and more importantly, avoids automatic feeds from being halted.

19. FOR ACCOUNTS IN OPER1, YOU MUST BUDGET AT LEAST WHAT YOU SPENT IN FY2016. NO EXCEPTIONS. These feeds are continually requiring transfers which delay the feed posting for all chartfield strings.

20. As a reminder, account 5761, has recently been established for ongoing Auxiliary contributions (as reflected on the DFR.)

Other
21. You may find actual data that appears to belong to another unit. This may be a result of an entry to incorrect chart field string. As such, please work with the alternate unit and the Controller’s Office to make corrections as appropriate before year-end.

22. It is important to charge the appropriate chartfield in the department that is receiving the services or item. The budget should follow those charges accordingly. (I.e. if you are splitting a major purchase with another College or Unit or Fund, the share of expenses should be charged to each entity.)

23. A list of account codes is available at the Budget and Financial Planning website under Department Resources Link - Account Code Descriptions.

C Fund Balance

1. Fund Balance Reserve Designation form – return with Allocation file
   - Indicate fund balance reserves on Fund Balance Designation spreadsheet emailed to you directly. Please fill out the Projects Listing tab for the corresponding projects. The amount of these projects will be reflected as Fund Balance Internally Designated in the appropriate CFS.
   - Once you complete this worksheet, the Controller will move fund balance cash accordingly.
   - Contingency/Emergency reserve will remain in the CFS designated for this purpose for your unit.
   - Important: If any of the contributions required to be funded (see DFR) are funded through fund balance, indicate that item on the Fund Balance Designation form. Ensure the fund balance chartfield string is utilized for all expenses related to fund balance.
   - Units will have an opportunity to revise this form two times per year. Once at Allocation and again at Mid-Year with updated year-end balances from Controller.
   - Budgets for fund balance will be established at the appropriate time.

Note: Fund Balance may only be used for one-time expenses/initiatives. Day-to-day activity should not be supported by fund balance.

D Budget Narrative Form:
1. Same as last Allocation:
   - There are two summary paragraph files to be filled out. One details the change from FY 2017 Mid-Year budget and the other details the change from FY 2018 Request. The summary paragraph templates should contain details for inclusion in the President’s transmittal letter to the Board of Education.

E New FTE’s – BR-10
1. If your unit included a BR-10 during the FY2018 Request budget cycle requesting additional FTE’s above the current complement, and the new positions does not appear on your Personnel Tab, please process PAF’s to
create such positions. If you have unused or unfunded vacant position, you may submit a PAF to change an existing position title to the new one. If you are unsure if the position is already created, please contact Diana MacDonald before processing any new PAF’s for new positions.

i. For assistance in completing a PAF contact Diana MacDonald at dianam@uri.edu and lisa_fiorio@uri.edu.

ii. For assistance with an Employee Action Form (EAF) contact Human Resources.

F Revenue

1. Provide the best possible fee revenue estimate for the FY2018 Allocation.

2. **FY2018 Student Fees must reflect the latest rates approved by the Board of Education.**

3. Enrollment is based on preliminary projections. Enrollment projections for the institution will be available in early May. Revised projections will be provided to the Auxiliary/Enterprise units if necessary.

4. Revenue must be sufficient to cover all expenditures including debt service.

5. Overall, expense must equal revenue.

G Other Tools to Assist in the budgeting process

1. Personnel and position data is also available directly from the PeopleSoft HR system. To access the report, navigate to: Main Menu > URI Budget > URI Commit Accounting Reports > "State Employee Position Report. If you need access please contact Diana MacDonald at dianam@uri.edu Steve Thompson at stthompson@uri.edu.

2. Available on the Budget and Financial Planning website under Department Resources:
   - FY 2017 Allocation guidelines (for reference)
   - FY 2018 Request guidelines (for reference)

H Area-specific worksheets required from certain units will be sent by Mike Iavarone.

I It is assumed that you have obtained your division head’s approval before submitting the FY2018 Allocation package.

J Return the completed Allocation File, Fund Balance Designation worksheet, Budget Narratives, area specific worksheets, Chartfield String Create, Signature Authorization, and any additional supporting documents via email to budget_cycle_returns@etal.uri.edu by or before Friday, April 28, 2017.

Please take this opportunity to update the Signature Authorization and Responsible Persons on all chartfield strings to account for new hires and terminations. Updates to existing chartfields are handled online through the e-Campus Financials system. For step by step instructions visit [http://web.uri.edu/controller/psfinancials/](http://web.uri.edu/controller/psfinancials/) and open the document "Signature Authorization Workflow Training" under Financials Documentation. For questions please contact the Financial Lab at 874-7048.

If you have any questions regarding these guidelines or the FY 2018 Allocation in general, please contact the Budget and Financial Planning Office.

Thank you for your continued cooperation.