

The University of Rhode Island

**Fiscal Year 2027**

**Budget Planning Guidelines**

*For Department Budget Planning*

Prepared by the Office of Financial Strategy and Planning

June 18, 2026

**For Internal Use Only**

This document contains information intended solely for University of Rhode Island administrative planning purposes.

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## Introduction

As we begin the FY2027 budget allocation process, we're pleased to welcome you and share important updates.

FY2027 marks the full implementation year of the new URI Budget , designed to align University financial resources with institutional strategic priorities. We encourage you to review the updated instructions carefully, though some questions may not be fully resolved until after the allocation window closes—a natural part of implementing transformative changes.

We acknowledge this transition may introduce uncertainty. Our team is committed to working collaboratively with you to address challenges as they arise, and we appreciate your flexibility and patience.

As we move into FY2027, we're also transitioning out of the hold-harmless period. This phase includes updates such as a fund balance carryforward mechanism to strengthen planning and provide greater flexibility.

## Important Dates & Reminders

Financial and Personnel data is as of 5.7.2026

**Position budgets** (including Graduate positions) **are due at 4:30 PM on Wednesday, July 8, 2026.** After this deadline, position data will become read-only.

**Final budget completion is due by 8:00AM on Monday, July 13, 2026.** After this point, the application will also be read-only.

Please ensure that you are budgeting all funds for which you are responsible in PBCS, not just fund 100. Ensure your unit leader has approved your budget prior to finalizing it in PBCS.

## Summary of FY2027 Changes

The FY2027 allocation memo and accompanying data package, shared with college and administrative unit leaders, outlines each department's unrestricted resource envelope.

- Questions about your bottom line should be brought to your unit leader, who may reallocate if needed. Any unresolvable funding issues that remain priorities

for the unit should be raised during the *FY2028 budget hearings* in late fall/early winter rather than expecting immediate adjustments in FY2027.

- See the example below of how the total bottom line from the Allocation memo could be reallocated:

**Example for illustrative purpose**

	Allocation memo	Bottom line provided in PBCS	Bottom line as submitted in PBCS
Department 1		\$1,000,000	\$730,000
Department 2		\$1,000,000	\$1,150,000
Department 3		\$1,000,000	\$1,025,000
Department 4		\$1,000,000	\$1,095,000
<b>FY2026 Allocation total from memo</b>	<b>\$4,000,000</b>	<b>\$4,000,000</b>	<b>\$4,000,000</b>

Sent by leadership prior to PBCS opening	Pre-populated in PBCS	Total bottom line can be reallocated at unit's discretion
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- College/GSO budgets were based on:
  - Model results and subvention decisions
  - Rigorous subventions justification undertaken by Colleges/GSO
  - Budget hearings in early spring to discuss unit-specific financial plans
- Administrative Units budgets were built based on:
  - Incrementally using previous year's budget as "base"
  - Budget hearings in late fall to discuss requests for new funding
  - Focus on service delivery and connection to FOCUS URI plan
- Current expectation is that true pooled fringe will be operational in PeopleSoft in FY27
  - Anticipated change: *actual charges* will be based on state payroll pooled rates rather than individuals' specific benefit categories. For all in-house payroll, including student payroll, units will find direct charges assessed for FICA due to technical limitations in PeopleSoft.
  - Fringe budgets were developed by applying pooled rates to the state positions that were included in the unit's approved FY2027 allocation plus FICA estimates for in-house payroll.
- In-Year Salary Upgrades – Administrative Units only starting FY27.
  - FSP reserve will be available after allocation is loaded to PSFin for contractual (non-COLA) increases for which transfers need to be processed during FY27. Documentation required.

- All state positions must be budgeted at **100% at allocation in PBCS**. This ensures a complete view of institutional personnel costs. Further details in “Personnel Budgeting” section below.
- Fund 100 Carry Forward goes into effect in FY27 (7/1/2026) and will be applied in advance of FY27 year-end close (July 2027)
  - Guidelines have been posted on the FSP website

# Personnel Budgeting

## Position Budgeting

### Highlights for FY2027

#### 100% Position Budgeting Requirement

All state positions must be budgeted at **100% at allocation in PBCS**, regardless of anticipated vacancy savings. If units rely on fund balance to fully fund a position, portions of salary and fringe can be budgeted in Fund 910 in PBCS. For the “how to” refer to **Splitting Position Funding (Accounts and CFS)**. FSP will follow up with units’ post-allocation to confirm the funding plan for positions budgeted in Fund 910.

After positions are fully budgeted, vacancy savings may be reallocated from salary to operating accounts in PBCS and PeopleSoft. In PBCS, this is completed on non-compensation forms.

#### Personnel Turnover (Attrition)

The total university budget (Fund 100) includes an assumed level of turnover savings – positive budget-to-actual variances in payroll accounts that occurs as positions are temporarily vacant.

Each unit has been assigned an **attrition target** as part of its allocation. For the “how to” refer to **Position Forms 1.3a – To Be Hired Input**.

#### Pooled Fringe

A **pooled fringe model** has been introduced for FY2027. This approach simplifies budgeting, allowing units to **retain and use fringe savings** which was not permitted in prior years. Note that Inhouse payroll FICA charges are not a part of the pooled rates, and must be calculated separately and entered into PBCS using the methodology on page 12.

#### Position Forms

##### *1.1a or 1.1d - Position Info Input*

Includes each position within the unit/department with associated descriptions such as title, hire date, union affiliation, etc. Changes can be made to this form in white cells.

Please note any changes by right-clicking in the cell and adding a comment.

- PY Adj to Contract: Prior year adjustment, additive amount for any agreed upon salary changes. COLA will apply to these adjustments.

- Other Salary Adj – Changes anticipated after July 1. COLA is not applied.
- Any changes must be saved for fringe and COLA to calculate appropriately.

### *1.2a or 1.2b- Position Salary Input*

Calculates the budget for each position based on the anticipated number of filled pay periods and the funding percentage allocated to each CFS. Changes can be made to this form in any white cell.

- This form reflects FY26 salary distribution.
- Fully fund all faculty and staff positions on this form, excluding anticipated turnover savings, which can instead be reallocated on non-compensation forms.
- Fund 100 is the only fund in which Holding, Release, or Reinvestment budgeted accounts may be used for positions.

#### **Use correct method to split positions and funding.**

- To assign Holding, Release, or Reinvestment:
  - Use the “Split Budgeted Account” function (see Splitting Position Funding (Accounts and CFS) for instructions).
  - Do not use the drop-down menu to change the account – this will not budget the position correctly.
- If fund balance is required to fully budget a position, portions of salary and fringe should be budgeted in Fund 910 in PBCS (see Splitting Position Funding (Accounts and CFS) for instructions).
- This form will include restricted funds too (401, 500, 900). Any portion funded by these sources should be included here, though they will not feed into PeopleSoft.

### *1.3a - To Be Hired Input*

Used when a position is not reflected on Forms 1.1 and 1.2 (most likely because it doesn't exist in PeopleSoft yet) and to reflect attrition savings.

- Budgeted accounts are typically Release, Holding or Reinvestment (Fund 100 only).
- New FY2027 allocation positions not yet in PeopleSoft should be budgeted as To Be Hired (TBH) and fully budgeted:
  - Faculty: 5226 -Reinvestment (account), 100 – Reinvestment (fund)
  - Non-faculty: 5228 – Holding (account), 100 – Holding (fund)

### *1.4 - Graduate Assistants (if applicable)*

Changes can be made to this form in any white cell. Be sure to check your Point of View (POV) (fund, department, program) on the form.

- **TAs** and **GAAs** should be budgeted in the column labeled **5252**, as the associated tuition calculated by the budget model will be an assessment to colleges.
- All others should be budgeted in the column labeled 5253.
- This form automatically budgets *both* stipend, fringe, and tuition waiver for GRA's. If only the stipend or waiver portion should be budgeted, enter that amount in ALLOTOP on the Non-Compensation form and move the budget in PeopleSoft post-allocation.
- GA allocations for FY2027 may differ from prior years.
- Colleges should reference their FY2027 college budget plans when budgeting GA positions; significant differences from those plans should be communicated to the Academic Affairs leadership.
- **Graduate differential charges** apply to select colleges. Applicable colleges should reflect these costs in their budgets, as appropriate, in alignment with Graduate School and/or Provost guidance related to assistantships.
- Budget differential charges in ALLOTOP on Non-Compensation forms. Entries to graduate aid accounts (e.g. GRADAID on Forms 3.1/3.5) will be overwritten by programming tied to Form 1.4 inputs. After allocation, process transfers to move the budget for differential to GRADAID.
- All questions or concerns outside of PBCS should be directed to the Provost's Office and/or the Graduate School.

#### *1.9a – Review by Position (read-only)*

Used to review each position by fund, department, program, name, title, etc. This form pulls in data entered into each of the prior forms within this section.

#### *1.9b – Review by Fund (read-only)*

Used to review the positions budgeted by fund. This form pulls in the data entered into each of the prior forms with in this section.

## Splitting Position Funding (Accounts and CFS)

Use the appropriate function based on what you are splitting:

- **Split Budgeted Account (Accounts):**  
Right-click → *Split Budgeted Account* to assign funding across accounts (e.g., Holding, Release, Reinvestment).

*Important:* Do NOT use the drop-down menu to change the account – this will not budget the position correctly. Always use the split function.

- **Split Position CFS:**  
Right-click → *Split Position CFS* to allocate funding across CFS (fund, department, and program)
- **Reallocate Vacancy Savings:**  
Vacancy savings may be reallocated on the Non-Compensation forms to support other expenses: Right-click → Add new account → Select Holding Adjustment (staff) or Reinvestment Adjustment (faculty) → Enter negative amount

#### **Guidelines for Use:**

- Use splits for multiple accounts, CFS, or fund sources (401, 500, 900, 910)
- Positions must be **fully budgeted (100%)**
- Fund 910 should be used, as needed, to ensure positions are fully funded
- Non-allocation funds do not integrate into PeopleSoft

For cross-unit splits, contact **financial-strategy-planning-group@uri.edu**.

Additional guidance is available in the **PBCS Allocation Reference Guide** and **online training materials** on the FSP website.

### **New Positions & Attrition (To Be Hired – TBH; not in PeopleSoft)**

- Newly approved positions for FY2027 may not have been created in PeopleSoft and therefore may not appear on the position forms.
  - Areas must process appropriate paperwork to create new positions in a timely manner.
- Use Form 1.3a, “To Be Hired” (TBH) when budgeting positions not included on Personnel Input Forms 1.1a or 1.2a, including positions without a position number:
  - Faculty: Account 5226-Reinvestment, Fund 100 – Reinvestment
  - Staff: Account 5228-Holding, Fund 100 – Holding
  - *Example:* If Cooks Helper is reflected on Forms 1.1a and/or 1.2a and you intend to fill a Cooks Helper II (and paperwork is in process to create the position on PSHR), leave the original Cooks Helper blank on Forms 1.1a/1.2a with a note referencing To Be Hired for Cooks Helper II.
- Attrition (TBH entry):
  - Enter the unit’s attrition target as a single **non-classified** TBH placeholder position. Using the non-classified rate, divide your *negative* attrition target by

- 1.38 to arrive at the salary amount to enter into the TBH. Use the non-classified pooled rate, and the calculated total should equal your attrition target.
- **Colleges:** Use a negative salary amount in the Fund 100 Dean’s CFS (100-xxxx-0000) within the Holding account.
  - **Non-colleges:** Use a negative salary amount in an appropriate Fund 100 CFS.
  - Title the position “**Attrition**”; salary and fringe combined should equal the attrition target, and budget returns should balance after incorporating the attrition factor.
  - Additional guidance:
    - Use the following naming convention *Title – Department – Note (e.g., Director – Library – Replaces Jones)*.
    - Do **not** use the TBH for vacant positions that already exist in PeopleSoft, moving positions between units, or creating new salary splits for existing positions.

## Faculty Position Budgeting

- Budgeting Faculty Salary Increases [Promotion/Plan A, ESI, COLA]
  - Ensure the budgeted account is 5206 – Non-Class Faculty.
  - A Faculty Salary Adjustments account (A\_5206 Adj) is available on the 3.1 Input Form for budget purposes only. This account should be used to budget the planning value provided to each college for the Review, Promotion and Tenure (RPT) salary adjustments (also referred to as Promo/Plan A).
  - Even if faculty salary increases appear finalized, do not update position-level details for FY2027. Instead, reserve estimated increases for anticipated faculty salary adjustments using the non-compensation form, as described above.
  - Certain contractual faculty payments not mentioned above (including one-time performance-based payments) are managed by the Provost, with additional guidance provided post-allocation, as applicable.
- New Faculty Positions [FY2027 – As Authorized by the Provost’s Office]
  - Tenure Track, Teaching, and Clinical positions should be budgeted in account 5226-Reinvestment, Fund 100 - Reinvestment in PBCS, except for temporary backfills for existing positions.
  - Positions without a position number should be budgeted as “To Be Hired” (TBH) in account code 5226-Reinvestment, Fund 100 - Reinvestment. Use the following format for the position title:
    - **Title – Department – Note**
    - *Example: Assistant Teaching Professor – Physics – Replaces Smith*

- For hiring procedures and required approvals, refer to the HR website and the Faculty Hiring Request Form, and work with your HR Business Partner as needed. Questions regarding positions authorization should be directed to the Provost's Office.
- New Faculty [Prior-Year Authorized Positions]
  - Previously authorized faculty positions with new hires starting in FY2027 should be budgeted in the appropriate position number using faculty account code 5206–Non-Class Faculty. Incumbent names and salary amount should be entered on the Position Info form.
  - Previously authorized positions with an active search that remain vacant entering FY2027 should be budgeted in the appropriate position number under 5226-Reinvestment, Fund 100 – Reinvestment and may be split with Release Time.
- Faculty Release Time
  - Known release time should be budgeted in account 5229-Release Time, Fund 100 – Release in PBCS.
  - Areas may reallocate release time using the non-compensation form. Ensure changes are reflected in the appropriate CFS and account on the Personnel forms by the position cut-off date.
  - Release time adjustments should be entered on the Unrestricted Funds Input and should not be netted on the Position Form.
    - Right-click to add a new account on Form 3.1.
    - Select “Release Time Adjustment.”
    - Enter a negative for the portion being reallocated.
    - Add comment as needed.
- Faculty on Sabbatical
  - Sabbatical savings are considered Release Time. When reallocating these funds on the input forms, include the associated adjustment account (i.e. – Release Time – Adjustments).
  - If a faculty member will be on a full-year sabbatical during FY2027, the position should be split: 50% charged to account 5206-Non-Class Faculty and 50% charged to 5229-Release Time.
  - Reminder: Faculty returning from a full-year sabbatical must have the Position Input page updated to restore them to full salary.
- Faculty in Administrative Roles
  - Faculty members appointed or promoted to an administrative role should be budgeted solely under their administrative position.
  - The faculty position they vacate should not be budgeted.

- Examples include faculty appointed to an Associate Dean role within their college or to an administrative position outside of their home (tenured) college.
- Questions regarding this guidance should be directed to the Office of the Provost.
- Faculty Positions Vacated Post Allocation
  - When a faculty position becomes vacant after the annual allocation process or at any point during the fiscal year, the associated unused salary funds should be transferred to 5226-Reinvestment.
  - For additional details, refer to the Provost guidance on filling vacant faculty positions.

## Graduate Assistants and Internal Payroll (including Student)

- Budget Graduate Assistants on Form 1.4.
- The GAU contract includes 3.0% stipend increase and a 40% fee waiver for FY2027: See the FY2027 rate sheet in PBCS. Pooled fringe is set at 16.78% for grads on contract.
- Colleges are responsible for budgeting all internal payroll instructional expenses *and FICA* for Summer Sessions and J-Term.
  - The Business Manager Viewer (provided by the Summer/J-Term Office) can be used to review historical courses and cost data to inform projections.
- Ensure all Internal Payroll employees committed beyond July 1 are budgeted, including FICA.
  - This report is available in PeopleSoft HR: URI Budget > URI Commit Accounting Reports > URI Int Empl for Allocation.
- Departments should use the “fringe adjustment” account on the Non-Compensation form to budget FICA for other internal payroll not budgeted on Form 1.4, including student hourly employees eligible for FICA.
- Refer to the internal payroll report above for details on fringe charged to various internal payroll account codes.

## Position Budgeting – Data & System Notes

- Salary Information
  - Bi-weekly salary distribution in PBCS mirrors the Paymaster (Payroll Master). If you have questions about distribution in your area, refer to the Paymaster. Any distribution that existed at any point during the current fiscal year (FY2026) will be reflected in PBCS, *even if it is in error*. If the position does not need to be budgeted, no action is required on Form 1.2.

- The Paymaster is available in PeopleSoft HR (Main Menu > URI Budget > URI Commit Accounting Reports > "URI State Pay DST BGT Data CSV"). For access, please contact Diana MacDonald.
  - In general, all position FTE's in the HR system should reflect the salary distribution of the position.
  - For employees on a reduced work schedule, the current salary is already reflected at the reduced rate. **Do not further reduce the salary.** If an employee is returning to full time, increase the base salary accordingly.
- The Position Rates card reflects COLA and fringe planning values for faculty, non-classified and classified staff for the current year.
- If you identify incorrect position or employee information, contact Diana MacDonald in Human Resources.
- Ensure all positions expected to be charged to your unit during the budget year are fully budgeted.

# Non-Compensation

## Unrestricted Funds Forms

### 3.0 Trails Review –

- College trails reflect budget model results, attrition targets and subvention, which establishes colleges' spending authority.
- Admin unit trails reflect FY2026 base budgets, including FY2027 strategic investments, along with estimated COLA, fringe values and attrition targets.

**3.1 Unrestricted Funds Input** – to budget expenses for unrestricted funds. Entries can be made in any white cells.

**Important:** Payroll, fringe and grad aid should not be modified directly on this form. Adjustments to these accounts must be made on the source personnel forms (1.1, 1.2, 1.3, etc.).

- Ensure the POV is set at the lowest level, (i.e., a specific CFS, filtering by fund and department, reviewing program individually).
- At the highest POV (e.g., Fund 100, College/Unit, All Programs) the total should align with the Current Year Baseline reflected on Form 3.0 Trails Review.

**3.2 Unrestricted Review Form** – Read-only view, designed with flexibility to review all inputs for accuracy.

**3.2a College Unrestricted Review Form (Colleges only)** – Read-only view, available to degree-granting colleges only. Reflects total unrestricted budget, inclusive of budget model revenue and expense.

## Budget Model Activity in PBCS and PeopleSoft (Colleges Only)

- Budget model revenues and expenses are pre-populated on Form 3.2a in the Dean's department (program code 9000) within the colleges' budget model-only CFS.
- Journal entries to record actual activity will be initialized by FSP and processed by the Controller during FY27. Budget transfers into or out of the budget model CFS are not permitted.
- Non-college budgets do not include direct budget model activity.

### **Proportional Assessments:**

- Proportional assessments produced by the budget model, pre-populated in the Other Adjustments column on form 3.1 and the RFI column on Form 3.5, must be fully budgeted in the FY2027 allocation column on these forms.
- Assessments may be distributed across Fund 100 and Fund 110
  - Allocation of proportional assessments across Fund 100 and Fund 110 should align with the underlying activity (e.g., instruction, research, or other mission areas) and be reasonably supported.
  - Where allocation methodologies are applied, colleges should retain documentation, including supporting analysis for allocations attributed to research activity (e.g., square footage, soft-money headcount), particularly for amounts budgeted in Fund 110.

## Course Fees and Designated Funds

- Revenue/Fee dollars and designated budgets must remain within their assigned CFS and may not be transferred (e.g., Course Fee, Technology Fee).
- Colleges' course fee expense budgets (program 2000) should match the revenue amounts shown on Form 3.2a.
- The following PeopleSoft HR query provides course fee detail by subject:  
U\_SSF\_KELLY\_LAB\_DETAIL.
- If a course fee is being reduced or eliminated, spending plans should be adjusted accordingly.

## Important Data Entry Guidelines

- **Adding a New Account:** To add a new account, right-click on the cell, search for the account, and select "Launch".
- Comments are encouraged and should be entered in PBCS using the designated cells (right-click within a cell), particularly to explain significant changes or key assumptions.
- Do not modify Payroll, Fringe or Grad Aid directly on input forms. Adjustments must be made on the source personnel forms (e.g., Forms 1.1, 1.2, 1.3, etc.)
- If your unit manages budgets in "other", please remember to fill out all pertinent budget data for these items as well.
- PBCS calculates every 15-20 minutes. Allow time for updates before reviewing aggregate totals. Reports update twice a day.

## Bottom Line / Review Checks

- At the bottom of Form 3.1, at the highest point of view for one fund (ex. Fund 100, college-wide), the row labeled “All programs” will show the CY Baseline and the allocation budget (based on your inputs). These numbers should match, unless a unit is reallocating from one bottom line to another.

All revenue should have budgeted expenditures equal to the revenue amount. The “Statement of Revenue & Expenses” row should net to zero. To assist with balancing and ensuring all chartfield strings are budgeted for, review report “9.01 Other Funds Review vs Expense Review”, is available in PBCS to review revenue and expense inputs by chartfield string.

# Other Funds & Specialized Areas

## Legislative Mandates & Designated Appropriations (Fund 103 and 104)

- Please plan to spend ALL funds during the fiscal year. Unspent funds related to legislative mandates might not be carried forward and may have to be returned to the state at the end of the fiscal year.

## Restricted Funds

### Forms

**3.5 Other Funds Input Form** - To budget both revenue and expenses. Entries can be made in any white cells. Make sure your point of view is at the lowest setting, generally meaning a specific CFS (filter for fund, department and review each program one-by-one).

- Positions budgeted on the position forms (e.g., biweekly and grads) will automatically populate the Other Funds Input Form 3.5.
- Non-Dining auxiliary/enterprise fee revenue
  - To be budgeted under “Tuition and Fees”, “Auxiliaries and Enterprises” (Form 2.2)
- Meal Plans.
  - To be budgeted under “Tuition and Fees”, “Dining Fees” (Form 2.3).

**3.6 All Other Forms Review Form** – Read-only view to review all inputs with a greater flexibility. Allows you to see the grand total revenue and expenditures.

## FY2027 Impact of Pooled Fringe on Restricted Funds

- As the university transitions fully to a pooled fringe model, it’s expected that fringe actuals will also be reflected at the pooled rate in units’ budgets starting in FY2027.
- In PBCS, the “fringe adjustment” account can be added on the non-compensation form to modify the fringe budget calculated on the position forms if needed. Refer to the PBCS reference guide for information on adding a new expense account. Justification should be added via a comment in the cell if the fringe adjustment account is used.

## Auxiliaries & Enterprises

- Auxiliary/Enterprise data (exclusive of enrollment or rates) such as Debt Service, Utilities, Interest Income, etc., can be found on Form 3.5 Other Funds Input form in the

RFI Column. Please budget at least this amount for your return, adding any additional expenses in these categories.

- Student Fees reflect the latest rates approved rates.
- Enrollment provided is based on the latest projections.

## Funds 101, 105, 115, 126, 400

- Revenue budgets must equal expense budgets not only at the fund level, but also by chartfield string. Be sure to include notes and/or supporting documentation for any significant changes to revenue projections.
- Provide the most accurate revenue estimate possible for the Allocation.
- If planning to use fund balance to support a Classified, Non-Classified or Faculty position budget these amounts through Fund 910. Refer to the personnel budgeting section for additional guidance
- Use of fund balance for other purposes should not be budgeted at this time. In late summer, once the Controller completes the first close, fund balance budgets will be loaded to PeopleSoft.
- If there is a chartfield string that will no longer be generating revenue and only fund balance remains, no action is required for this chartfield string.
  - Fund balance should be reserved for one-time expenses and should not be used to support routine, day-to-day operating costs.
- Service Centers must follow the Service Center guidelines when projecting revenue. Projections must be based on current approved rates, not proposed rates.

## Fund 110: Facilities and Administrative Cost Recovery (F&A) Revenue

- The University's F&A revenue projection is informed by input from the college and non-college units, the Controller's Office, and the Office of Research and Economic Development.

## Colleges

- The following Fund 110 budget model results are pre-populated in the RFI Column on Form 3.5 within the Dean's department:
  - F&A revenue totals
  - Research Support Cost Pool Proportional Assessments
  - A lump sum amount in **ALLOTOP** represents the difference between total revenue pre-populated expense amounts.

- The **ALLOTOP** lump sum represents the total amount available for budgeting colleges' direct expenses in Fund 110 and may be allocated across accounts and CFS.

### Non-College Units

- Non-college units receiving Fund 110 budgets will have a lump sum amount pre-populated in **ALLOTOP** in the RFI Column, equal to the amount communicated in FY2027 allocation materials.

### All Units

- Fund 110 expense amounts pre-populated in the RFI column are for informational purposes only and must be budgeted in the FY2027 Allocation column on Form 3.5.
- If planning to use fund balance to support a Classified, Non-Classified or Faculty position budgets, these amounts should be budgeted through Fund 910. Refer to the personnel budgeting section for additional guidance
- Use of fund balance for other purposes should not be budgeted at this time. In late summer, once the Controller completes the first close, fund balance budgets will be loaded to PeopleSoft.

# Completion & Key Reminders

## Budget Completion

3.7 Total Funds Review – Read-only view. Displays all accounts, funds and budgets.

3.8 Budget Completion – Select “Complete” and clicking “Save” next to the highest level.

## Key Reminders and Final Checks

### Data Accuracy & Updates

- If you discover that actual data has been posted to your unit in error, coordinate with the alternate unit and the Controller’s Office to make corrections prior to year-end and include a note in PBCS. If year-end deadlines have already passed, document the issue in PBCS and follow up promptly with the appropriate contacts.
- PBCS calculates every 15-20 minutes. If you do not see recent inputs aggregated at the highest level (ie – department input reflected in college total), wait approximately 15-20 minutes before viewing again. PBCS reports are updated twice daily.

### Budgeting Requirements

- Allocation budgets entered in PBCS should reflect all filled and committed personnel, operating, capital and student aid costs for the full 12 months of the fiscal year. Each unit is responsible for verifying and ensuring these items are fully funded in the correct chartfield strings and account codes.
- When splitting a major purchase across Colleges, Units or Funds, the share of expenses should be charged to each entity, so the department that is receiving the services or item is charged. Do not move the budget to another College/Division to share expenses. The only exceptions are Provost and Research & Economic Development OTO transfers.
- Budget transfers are processed monthly by FSP. It is the unit’s responsibility to ensure that personnel and operating accounts are funded appropriately at allocation and throughout the fiscal year.
- Ensure alignment of funding sources with their intended use.

### Documentation & Support

- Include notes and comments in the designated PBCS cells, where available, to explain significant changes.

- If you have specific questions after reviewing the training materials on the PBCS site, submit screenshots with the intersection (CFS), form number, and details to financial-strategy-planning-group@uri.edu
- Ensure all necessary paperwork, forms, etc. for approved new items are emailed after all of your data is entered. This includes any new chartfield strings used in PBCS.

# Reference Materials

## Key Terms

- **AFB:** All Funds Budget
- **Attrition Target:** The planned vacancy savings assigned to a unit as part of its allocation. Must be entered as a negative placeholder positions (via TBH) to reflect anticipated turnover and align budget expectations.
- **Fund 100 Carry Forward:** Defined as the un-expended balance at the end of a prior fiscal year that has been rolled forward to the next fiscal year for use and is added to the reserve balance held in the unit.
- **Fund 910:** For FY2027, Fund 910 is used as a temporary budgeting mechanism to support full position budgeting, distinct from prior usage of this fund. If the use of non-100 fund balances are required for a unit's budget to be balanced after fully funding positions, portions of salary and fringe may be budgeted in fund 910 in PBCS.
- **Holding:** Staff positions within the allocated budget that are vacant at the time of the PBCS budget creation (generally in the summer). The holding designation keeps the position funding within the college/entity's budget. After allocation, entities are generally allowed to transfer any vacancy savings to the operating budget.
- **PBCS:** Planning and Budgeting Cloud Service. The system used for budget planning and allocation, where all personnel and non-compensation inputs are entered and calculated.
- **Point of View (POV):** The specific combination of dimensions (e.g., fund, department, program and CFS) selected on a form that determines the data displayed or entered. Users should adjust POV to appropriate level of detail when reviewing or entering data.
- **Proportional Assessments (Colleges only):** Costs allocated to colleges across multiple assessment categories, based on activity drivers (e.g., headcount, square footage, expenditures). Pre-populated in budget model outputs and must be fully budgeted and appropriately distributed.
- **Reinvestment:** For FY2027, Reinvestment will encompass all financial planning and allocation for vacant faculty positions. This includes approvals from the prior year allocations of faculty. Generally, after allocation, these funds can be moved to operating to fund costs associated with hiring for the position and any increased operating costs due to the vacancy (e.g. ,Per Course Instruction).
- **Release Time:** Temporary reassignment or vacancy. For faculty, refers to time relieved from duties due to grant-funded work or sabbatical. For staff, refers to a position

temporarily unfilled due to leave or reallocation. Associated funds may be used to cover operational costs, such as per course instruction.

- **Restricted Funds:** In PBCS for FY2027 allocation, funds 101, 105, 125, 126, 110, 115, 400, 4xx RICAP, Auxiliaries and Enterprises are defined as restricted. Revenue sources include student housing, state capital appropriations, and F&A revenue. This definition is likely to be revisited in a future budget model implementation phase.
- **To Be Hired (TBH):** A budgeting method used for positions not yet in PeopleSoft, including new positions. Also utilized for the entry of attrition targets. Budgeted on Form 1.3a using Holding or Reinvestment accounts.
- **Unrestricted Funds:** In PBCS for FY2027 allocation, funds 100, 102, 103, and 104 are defined as unrestricted. Revenue sources include tuition, fees and state appropriations. These sources can be used to fund University operating expenses including personnel. This definition is likely to be revisited in a future budget model implementation phase.

## Additional Resources

List of alpha account codes can be found here: <https://web.uri.edu/fsp/documents/>  
Update the Signature Authorization and Responsible Persons on all Chartfield strings to account for new hires and terminations. Forms can be found here:  
<https://web.uri.edu/fsp/forms/>