

The University of Rhode Island
FY 2025 Budget Allocation
Unrestricted Funds -100, 102, 103, 104, 106 – General Budget Guidelines

Below please find the guidelines for the FY 2025 Allocation for Unrestricted Funds. It is important to review these General Budget Guidelines prior to inputting your data in PBCS. See the bottom of this document for *Fund specific* instructions.

Important for FY25: All vacancies must be budgeted in either account 5226- Reinvestment or 5228-Holding at 100% at Allocation. See additional details below in these guidelines about budgeting vacancies at Allocation and during FY25.

Important Dates:

Financials and Personnel data found in PBCS are as of 6.11.24.

Position budgets (including Grad) due **Monday 7.15.24**. Positions will be read only after this date.

Budget completion date is **Thursday 7.18.24**. The application will be read only after this date.

PBCS Resources:

Valuable information, including the training video, user variables, recent updates, etc. can be found here: <https://web.uri.edu/fsp/pbcs/>. Please be sure to review the user variables, as they may have changed.

Important Reminders:

- The FY25 Unrestricted Allocation is reflected on the Trails Review Form 3.0.
- You are responsible for budgeting for all committed and projected costs including personnel for the entire fiscal year in the correct chartfield strings and account codes.
- You must return a **BALANCED** budget.
- Include notes and comments in the appropriate cells as much as possible to explain significant changes.
- If you have specific questions after consulting the training materials on the PBCS site, send screenshots with the intersection (CFS), form number, etc. to financial-strategy-planning-group@uri.edu.
- Several forms in PBCS include pertinent information. Click on the information icon next to the form name.

1.4 Graduate Assistants



- Please ensure all necessary paperwork, forms, etc. for approved new items are emailed after all your data is entered. This includes any new chartfield strings that are listed on your return.
- If you find actual data that has been posted to your unit in error, please work with the alternate unit and Controller's Office to make corrections before year-end and include a note in PBCS.
- If you are splitting a major purchase with another College, Unit or Fund, 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 transfers.

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/>

Compiling the Budget

General Position Budgeting Reminders:

- In general, all position FTEs on 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 to reflect the 1.0 FTE.
- As a reminder, for fund 100 (non-fee-related), salary increases calculated on the Position Input Form flow to a central account. Contract salary increases for faculty, staff and grads will be transferred after July 1.
- Fringe and estimated COLA rates can be found on the Position Rates card, under Position Planning.
- At allocation, you may not budget in Fund 100 for any non-Fund 100 FTE's. Right click on any line in one of the Position Input Forms and select "Show all Position Info" to see source of fund split.
- All newly funded positions (found on the Trails Review tab) MUST be budgeted on the Position Planning Tab. To facilitate the tracking of these resources, funds should be budgeted in the "Reinvestment" account until the position is filled.
- On the Position Info form in PBCS, comments may be added as noted in the Training Video. Adding comments/attachments in the wrong place may lead them to not being seen by the analyst reviewing your return.
- Bi-weekly salary distribution in PBCS mimics the payroll master. If you have a question on a distribution in your area, check the Payroll Master. If there was a distribution at any point in the fiscal year on the payroll master, it will be brought into PBCS (even if it is an error). If the position does not need to be budgeted, no action needs to be taken on form 1.2, however see Budgeting Vacant Positions for more information about fringe impacts.
 - Paymaster is available in PeopleSoft HR (Main Menu > URI Budget > URI Commit Accounting Reports > "URI State Pay DST BGT Data CSV"). If you need access, please contact Diana MacDonald.
- If you find any incorrect information relating to a position or employee, please contact Diana MacDonald.

Funding Salary Split Across CFS:

- If you are funding a position split with funds not budgeted in the Allocation process (for example - Funds 401, 500, 900, etc.), you should reflect the portions charged to those funds in order to budget the position wholly. Though, the budgets for these funds will not be brought into PeopleSoft.
- If a unit must include a *brand-new* split to a department to which it does not have access (i.e. another College/Unit) you must email the financial-strategy-planning-group@uri.edu to affect the split.

Budgeting Vacant Positions:

The training video references prior year practice. **It is important to follow the process for budgeting vacant positions in FY25 as outlined below:**

- **ALL vacancies must be funded in 5228-Holding or 5226- Reinvestment on the Positions form at 100%.**
 - If a non-faculty position becomes vacant after you have completed Allocation or anytime during FY 2025, *you must move the uncommitted portion of the salary to 5228 Holding. If a faculty position is vacated after the Allocation is completed or anytime during FY25 the unused funding for the position should be moved to 5226 Reinvestment – further guidance to be provided by the Provost.*

Continuation in FY25: For administrative tracking purposes, you must budget the position in the chartfield string (cfs) where the position is housed, not in a dean's cfs or other type of central cfs. The budget must remain in Holding or Reinvestment in PBCS except where noted below.

- Classified and non-classified staff vacancy dollars must remain in 5228-Holding.
- Faculty vacancy dollars - Tenure Track, Clinical, and Lecture - must remain in 5226-Reinvestment in PBCS with the following exceptions: backfill of the position for filled/hired temporary lecturers.
- Vacant, unfunded positions: if a staff (non-classified or classified) position has been vacant and unfunded for at least three years, please initiate a position action form to abolish the position. If you do not initiate the position action form by July 15th Financial Strategy & Planning (FSP) will submit the form on your behalf. This will allow for a more accurate summary of positions.
- **Important: If you wish to reserve fringe for a Fund 100 position not being filled this year, you *MUST* budget this position on the Personnel forms in the Holding – 5228 account. *By not following these steps, you will have to provide the fringe benefit budget post July 1 if you do fill the position in FY25.***
 - Funds for new positions on the Trails Review tab that may be filled during FY25 MUST be budgeted in Reinvestment, Holding, or Release Time (amount related to released salary only) on Form 1.2x so that appropriate fringe can be reserved. Salary should be input on form 1.1x.
 - Academic Affairs: the colleges/areas must budget 100% funding for all the faculty and staff positions that are vacant and were identified in the Provost letter in account code 5226-Reinvestment.
- There are valid instances where a position listed on your Personnel tab should not be budgeted. If you have a vacancy that you do not need to budget, you **must** note the reason why the position should not be budgeted (e.g. filling temporary lecturer until Faculty line #XXXXXX is filled; position no longer charged to this department – see dept. xxxx, etc.).

Reallocating from Reinvestment and Holding - FY25

- There are ***no restrictions*** on reallocation of funds from Reinvestment and Holding to cover operating expenses *in PBCS. However, please follow the rules on funding the position 100% on the position tab, and reallocating on the non-compensation tab. Where applicable, this will earmark the fringe for when the position is filled. Also, unlike the last two years, there will be no restrictions on transfers in PeopleSoft once budgets are loaded.*

New Positions (that do not exist in PeopleSoft)

- Brand new positions that do not exist in PeopleSoft can be budgeted on the To Be Hired Form.
- The To Be Hired Form is **NOT** used to budget vacant positions that already exist, reinvestment positions allocated on the trail form, positions moving from one unit to another, or for brand new salary splits.

Academic Affairs Colleges/Areas -

- Faculty Reinvestment positions, currently vacant, should be budgeted in Reinvestment unless they meet the criteria above (backfilling a position) to move a portion to Release Time.
- If new faculty have been hired in FY25 for new Reinvestment positions, dollars need to move to the appropriate position number and budgeted in SPNCLSD. Remaining New Faculty Reinvestment positions should be moved to appropriate position number and charged to Reinvestment.

- If a search for a new reinvestment faculty has not yet begun, at least 50% of the salary should remain in Reinvestment. The position should be split charging the remainder to Release Time unless a temporary lecturer has been hired to backfill the position. Reference “Split Positions” in the training video at 29:34. Note: Temporary lecturers are OTO (one-time-only) and can use reinvestment dollars to backfill. Regular Lecturers already have base salaries in your budget and should not be backfilling positions using Reinvestment dollars.
- Known release time must be budgeted in the Release-Time account in PBCS.
- Areas may reallocate Release Time on the Non-Compensation form, please ensure the dollars are placed in the appropriate CFS and account on the Personnel forms *by the position cut-off date*. NOTE: Vacant Sabbatical lines are Release not Holding. Reference “Split Positions” in the training video at 29:34. When reallocating release time funds on the input forms be sure to add the associated “adjustment” account (i.e. – Release Time – Adjustments).
- If faculty are on a full year sabbatical during FY25, the position should be split ... 50% charged to 5250 and 50% charged to Release Time.
- *Reminder: faculty returning from full-year sabbatical will need to have the Position Input page updated to reinstate them to full salary.*
- Faculty in Administrative Roles: Faculty positions should be budgeted 100% in the faculty position line. The percentage of the faculty position that is being funded by the administrative position can be budgeted as release. (Examples: Faculty appointed to an Assoc Dean position within same college; Faculty appointed to an administrative position outside of their tenured college.) Please contact your analyst for assistance.
- Release Time Adjustments should be done on the Unrestricted Funds Input and not netted on the Position Form.
- If academic area faculty retirements have occurred recently, and the dollars associated with these lines have not yet transferred to the provost for investment, you will be required to budget and IDENTIFY these funds in Reinvestment. These funds will be addressed by the Office of the Provost post allocation. Please note this with the Comment function as noted above.
- One-time-only allocations related to the curriculum delivery to the freshman class will be processed by the Provost’s Office (to any applicable colleges) after the budget has been uploaded to the financial system and when student need for seats has been determined and seats have been added. This includes Grads funded by Provost for curriculum delivery.
- RF-1’s should be completed by the unit for all tenure and teaching track faculty positions authorized by the provost to be filled in FY25 and FY26, no PAF’s are required.
PAF’s and RF-1’s should be completed by the unit for all staff and clinical track faculty positions authorized to be filled in FY25 and FY26
- Colleges will be required to provide a transfer of funds for fringe benefit budget for the portion of a position that the college is funding (e.g. if the Provost allocates 50% of a faculty position and the college is funding the remaining 50%, the college must also fund 50% of the fringe benefits and this must be done via a transfer from the college to the central fringe accounts). This is the only case for which an unbalanced budget return is allowable. Please note this in your returns.
- College and Provost start-up funding commitments should not be budgeted in your returns. Transfers are to be processed after the Allocation is on PeopleSoft.

Personnel- In-house Payroll

- Graduate Assistants should be budgeted on Form 1.4. See form “Information” on how to confirm your GA allotment, how to budget for stipend/tuition only, reminder on rates, etc.

- Ensure all Internal Payroll employees committed beyond 7/1/24 are budgeted on the input forms. A report is available in PeopleSoft HR with this detail - URI Budget > URI Commit Accounting Reports > URI Int Empl for Allocation.

Operating –

- Planning your annual budget expenses by the appropriate alpha account code at Allocation reduces the number of budget transfers required during the year. A reminder that transfers under \$500 should not be submitted and that number of transfers will be limited during the fiscal year.
- **To avoid monthly feed delays, YOU MUST BUDGET AT LEAST WHAT YOU SPEND IN FY23 in the following accounts: Auto Maintenance, Insurance, Postage, Printing and Telephone**
 - Exceptions *must be thoroughly documented by way of attachments* in PBCS.
 - **Financial Strategy & Planning Office may alter your Allocation return if you budget less than what was spent in FY23 without any documentation.**
- Confirm FY25 encumbrances in Commitment Control (PeopleSoft) are budgeted in PBCS in the appropriate alpha account codes or attach documentation if encumbrances will be liquidated.

Trails Forms

- The overall bottom line by unit/area entered **MUST be equal to the FY25 Allocation provided** unless your unit is budgeting fringe for a portion of or full amount of a new, non-reinvestment position that was not budgeted in Fund 100 previously. Fringe Benefits will be identified in your budget in order to be transferred into the central fringe budget. Form 3.1- Unrestricted Funds Input, reflects your total bottom line for the college when you have your POV set at the highest level (i.e. at Fund 100, College/Unit which includes all departments, All Programs) and follows the amount for CY Baseline on Form 3.0 Trails Review.
- The Trails Review form in PBCS (Form 3.0) lists the transactions that have occurred and/or are being applied to your unit's total unrestricted fund budget since the FY24 Allocation to arrive at your unit's bottom line for the FY25 Allocation as approved by the senior leadership.
 - Reversals and adjustments are reflected in their original department. If units reallocated these budgets to other departments during the fiscal year, you may find a negative budget in an account in the FY25 Allocation Budget – CY Baseline column. **Please reallocate accordingly so only positive budgets are submitted.**
 - Journals marked OTO that remain within a college trail are not included on the trail. The purpose of OTO is to mark dollars leaving a college trail so that bottom lines can be preserved in the next fiscal year. While you indeed may mark transfers in FY25 as OTO that remain within your college trail bottom line, neither the trail nor the baseline budget column on the input and review forms will reflect these changes.
 - The Trails Review also reflects an estimated fringe benefit amount associated with non-fee related budgets for your unit. This allows you to see the estimated total Fund 100 resources dedicated to your college/area.

Dedicated Fee, Course Fee and Revenue Shares – FY25 Allocation budget reflects Spring 2024 adj

Revenue/Fee dollars and designated budgets may not be moved in or out of the designated CFS including but not limited to the following: Course Fee, Technology Fee, Revenue Shares, etc.

The course fee budgets (program 2000) should match the FY24 totals sent to the Business Managers earlier this year. Business Managers can access the following query in PeopleSoft HR to obtain the course fee detail by subject: U_SSF_KELLY_LAB_DETAIL.

- If you know that a course fee is being reduced or removed, do not spend that budget as it will be reduced post Spring 2025 add period.

- Per the CAC Chair, in addition to purchasing consumable supplies, the course fee can be used to support graduate and undergraduate students who support course fee offerings. Any questions related to the course fee base should be directed to the Provost's Office.
Reminder: as discussed previously in the Provost's Business Managers meetings, all purchases related to the labs must be charged to the subject chartfield string, including summer session courses.

Request for Information (RFI) Items – *only for areas that receive the RFI document each budget cycle*

- All RFI amounts MUST be budgeted in the appropriate 0xxx department at the level provided in that chartfield string.
- Units **MAY NOT** move the RFI amounts to other chartfield strings (including any other 0xxx departments you may have) during the Allocation process OR during the fiscal year.

Budget Completion

- Notify FSP via Form 3.8 by selecting “Complete” and clicking SAVE.
- Unbalanced or incomplete Allocation data will be rejected.

Fund 102, 103, 104, 106, and Fund 100 Fee Units with Fringe

- These units must budget for the full cost of fringe benefits and estimated COLAs for all eligible employees. Fringe and estimated COLA calculates automatically based on position budget input.

Fund 106 – URI Online

- For Academic Colleges, the FY25 Allocation budget provided reflects the program expenses provided to FSP by URI Online. Only expenses for the cost of instruction to deliver programming should be budgeted at Allocation.
- If it is appropriate to do so, your unit may reflect unbalanced budgets ONLY for fringe related deltas. A Trail adjustment will be made upon review of your return prior to budgets being loaded to PeopleSoft.

Fund 103 – Legislative Mandates

- 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.

If you have any questions regarding these guidelines or the Allocation in general, please email financial-strategy-planning-group@uri.edu.

Thank you for your continued cooperation.