

Our Beginning Budget website has the timeline, samples, and other information on Beginning Budget.

<https://brp.uoregon.edu/content/Beginning-Budget-Process>

Timeline: Level 3 Budget workbook due back to BRP no later than May 3rd end of business.

- There will be no extensions approved. This is due to BRP internal review with CFO.
- If you are below level 3, you may have different timelines; please work with your Level 3 Budget Manager for information on any internal timelines.

Budget projections should take into consideration any COVID-related impacts that may create swings in revenue or expenses:

- Scenario 1: BRP unit employees will not be attending any in-person conferences during FY22. They may attend virtually.
 - In this scenario, you would not budget for any travel expenses (e.g. airline tickets, hotels, rental cars, etc.) in, but rather put these expenses on a 9B account because we would not be using those funds during FY22.
 - Your notation could say “no travel due to COVID”
 - *Having these expenses in a 9B account helps with fiscal reporting (such as the Board of Trustees report as well as other unit management reports) because it provides a more accurate projection of expenses expected to be incurred*
 - *In other words, if the budget is kept on a non-9B account code (for example kept on s&s 20000) then expense projections would become inflated resulting in less accurate fiscal reporting.*
- Scenario 2: Enrollment management recruits students to enroll with the University of Oregon. With vaccination distribution causing the ease of COVID restrictions & travel limitations, employees are going to begin traveling again to recruit students for CY23.
 - In this scenario, you would budget for travel related expenses.
 - Since this may cause an influx to your budget in that area, or verses FY20 actuals, your note could say “more travel due to increase of recruiting after COVID restrictions lifted”

ICC Fund:

- The ICC fund is re-calculated and allocated Annually
- What you may have in PD08 (when we pulled budget data) is not what was allocated for FY22
 - Any PD08 ICC lines are deleted and insert what is proved by VPRI (Vice President for Research & Innovation)
 - The file we receive annually usually puts allocations on a single line per unit
 - You may add as many lines as you need and then put the Perm Proposed Budget only on those lines
 - You may want to do this if you would like your Beginning Budget ICC funds loaded into specific areas other than where it is currently allocated

State Target: At this time we are unaware what amount of funding we are going to receive. We should know these amounts by June 30, 2020.

- Budget what you have showing for PD08; we will notify and take care of any changes
 - State funds had a pull back of 5% so the current (PD08) budget is half of the previous Biennium
 - If you know your state target for FY20/FY21 was different budget the conservative amount
 - Put any variance on a 9B/C and flag in notes that this is due to 49/51 % variance.
- State Target lines up with our Biennium:
 - In a normal Biennium, the first year we receive 49% of funding; the second year receiving 51%
 - This is the same allocation as state target funds
 - If our Biennium holds the way it currently is, we will receive 49% of funds in FY22.

Blended OPE: FY22 *projected* OPE rates can be found here: <https://brp.uoregon.edu/content/Blended-OPE>

- General Fund units: Your OPE budget is reset and readjusted using the current FY22 rates
- Non-General Fund units: Your FY22 labor budgets will need to account for FY22 OPE rate changes
- *These rates are considered projections due to delays of official FY22 OPE rates approval by the Federal Government.*

Salary Increases:

- General Fund budgets: no budget required for salary or merit increases
 - Salary Increases were not received in January, therefore nothing is loaded in General Fund for salary increases in FY21
 - If salary increases are approved, the proper funds will be allocated to units at the time of the increase
- Non-GF budgets:
 - Budget salary increases for Faculty and OAs based upon roughly 2%
 - Budget step increases for Classified at 4.75% and COLA at 1%

Roster Report: The roster report distributed is accurate in terms of data (job position, salary, OPE, etc.), however it may have employee duplications (e.g. multiple excel lines for the same employee) due to including historical hierarchy.

- This report was included for internal use only, and to provide an idea of your employees.
 - It includes any employee who had an active job in FY21
 - It also includes the FY22 projected OPE rates built in.
- What do I do about multiple employee lines?
 - You can ignore if this does not affect your process
 - Delete two of the lines
 - Zero out any budgets on two of the lines
 - If you would prefer a new data set, please reach out to your analyst and we can send one to you
- Budgeting for labor: please budget for adjusted salary (salary less leave) and OPE

Overhead: Overhead rates and details can be found at <https://ba.uoregon.edu/content/department-overhead-assessments>

- There is also an Overhead calculator found at <https://brp.uoregon.edu/content/Budgeting-Guides>

Fees, Fines, & Penalties: FY22 have been finalized and will be officially published soon. They can be found here: <https://brp.uoregon.edu/content/Course-Fees-and-Other-Fees-and-Fines>

- If necessary, please work with applicable faculty members in your unit to determine if course fees will be needed for any FY22 classes
 - For example, in the event class does not end up attending field trip, using laboratories, etc. – course fees should not be budgeted for in these areas
 - In these scenarios, if a course fee is charged but the activity/use of materials being charged for does not occur, we will be required to refund the related fees

Schools & Colleges:

- There is no Academic Allocation Model Budget included in your workbooks; you do not need to budget on these codes
 - BRP will receive the official AAModel Budgets from Rocco
 - Once received, BRP will upload them into the Banner system for you
 - If your unit budget does not match your unit budget on the AAModel, we will edit your Beginning Budget prior to upload
 - This adjustment will be put on a Dean Index and will have it's own budget line with a different description so that it will be trackable (i.e. it won't get rolled up into your Beginning Budget line)
- Re-orgs are being led by Rocco and Shaymond
 - If you are one of these units, please make sure that any new Org codes used for your proposed budgets are uploaded into the Banner system.
 - We are only able to load budgets onto these Org codes if they are uploaded into the Banner system.
 - If you are unsure how to check this, please ask your analyst or Chart of Accounts

Budget Cuts: Many units took budget cuts for FY21 to central; please note these were TEMP budget adjustments

- No budget cuts are being budgeted for FY22 at this time

Miscellaneous Reminders:

- You do not need to budget for any TEMP (i.e. One time / non-recurring) budgets for FY22
- Please do provide detailed explanations so we may better understand any budgeting swings (>5% or a \$50k variance) between both Proposed vs Base budgets, and Proposed vs the 3yr FIS history report
 - Scenario 1: Enrollment is using FY19 as base for travel budget.
 - In this scenario, the notation may say “We are basing our budget projections on FY19 trends since we will return to traveling again for recruiting purposes.”
 - Scenario 2: Housing may budget higher revenue than previous trends.
 - In this scenario, the notation may say “Student enrollment back up.”
- Any and all fund transfers that are expected to take place in the new fiscal year should be budgeted and be detailed on the transfer template
 - Further guidance and the template can be found here:
<https://brp.uoregon.edu/content/Beginning-Budget-Process>
- If your anticipated expenses exceed your perm budget, please balance this fund using a 9C account code
- More information on the Beginning Budget process, as well as samples, terminology, and budget entry basics, can be found on the BRP website here: <https://brp.uoregon.edu/content/Beginning-Budget-Process>
- Please do not hesitate to contact BRP for assistance. We are available via Email, Teams and Zoom