

General Fund Operating Budget Process Timeline

Month	Budget related activity
July (Period 14 and Period 1)	Start of the fiscal year Beginning Budget for current FY posts in Period 1
August (Period 2)	Carry Forward from prior fiscal year posts. (See BRP site and CASweb for more information.)
September (Period 3)	<p>Budget adjustments for current FY</p> <ul style="list-style-type: none"> • Post-tenure review increases • Promotion increases • Actual GE waiver rates • New Department Head increases • Departures • Leaves • Other miscellaneous: any other approved changes post-budget development. <p>These changes may post later than period 3, and other miscellaneous changes may occur through the year as they are approved. Details on each change can be found on Business-Managers drive under Budget.</p>
October (Period 4)	<p>ASA Distributions from CAS (See CASweb for more information.)</p> <p>Equipment Fund Allocations (See CASweb for more information.)</p>
November (Period 5)	Summer settle-up posts to units' summer dividend indices
December (Period 6)	CAS announces units' GE term and course release allocations for next FY
January (Period 7)	<p>Preliminary budgets for next FY sent to units from CAS</p> <p>Preliminary budgets contain the following:</p> <ul style="list-style-type: none"> • Estimated personnel costs (TTF, NTTF, OA and classified staff), detail on calculations on personnel tab of spreadsheet • GE terms (salary [average of levels 1-3 departmental base at average FTE], tuition, health insurance, fees and OPE), detail on calculations in spreadsheet • Student employee budget, if applicable • Service and supplies (S&S) allocations <ul style="list-style-type: none"> ○ Factors include faculty and staff numbers and SCH from previous Fall term (for example, Fall 2018 numbers feed into FY20 allocation) <p>Managers and heads review preliminary budgets carefully and determine if a meeting or more discussion is necessary.</p>
February (Period 8)	<p>Budget discussions with heads and divisional Deans as necessary</p> <p>Adjustments made to preliminary budgets for next FY based on results of discussions</p>
March (Period 9)	Beginning Budget process for next FY – see BRP site for more information
April (Period 10)	Dean's Office sends final beginning budgets to BRP.

May (Period 11)	Dean's Office posts final general operating fund budgets for next FY to Business-Managers drive; budget calculations can be found in those documents.
June (Period 12)	Closing of the books and FY end CAS Settle-Up for current fiscal year Details about FY 19 changes below

FY 19 Year-End Settle-Up information

General information

After the close of period 12, actual unit expenses on operating indexes will be compared to the **CAS adjusted budget**, which consists of budget provided from CAS via:

- General Fund Operating Beginning budget; and
- Budget changes entered during FY 19 by the Dean's Office, on rule code 1DPB.

Other considerations that affect the **CAS adjusted budget**:

- Less 1DTB budget changes entered by units (this includes budget changes to other activity codes);
- Plus any unspent buyout funds.
- GE related account codes handled separately (see notes below)

This comparison of expenses and adjusted budget will yield a balance.

If the balance is negative or less than 1.5% of the **CAS adjusted budget**, no settle up is done, and the unit will carry forward any negative or positive balance.

If the balance is greater than 1.5% of the **CAS adjusted budget**, the amount in excess of 1.5% of the CAS adjusted budget is returned to CAS and the balance remains in the unit.

Notes on certain budget categories

GE budgets are handled separately:

GE salary and OPE (accounts 10620 and 10629): Units are responsible for staying within the budget provided. GE salary budget is provided at an average of the unit level I, II, and III rates at the number of terms allocated. Any deficit at the close of period 12 is the responsibility of the department, even if the number of terms allocated was not exceeded.

GE health insurance, tuition, and fees (accounts 10941, 10951, 10952) will be settled up by terms allocated vs. terms used. If GE terms used were less than allocated, the associated budget provided per term (including salary/OPE budget) will be returned to CAS. If terms used were greater than allocated the department is responsible. Carryforward of 1.5% of CAS adjusted budget does not apply.

- a. Since waiver account codes are charged via a JV entered by BAO, please pay close attention, to verify correct expenses are being charged to the correct indices/FOPAs.
- b. If your unit hires GE outside of CAS, please notify the grad school via email to ensure your unit is reimbursed appropriately. Email template can be found on the grad school website - <https://gradschool.uoregon.edu/staff/gtf-forms> (Cross College Hire Email Template).

Staff/Officer of Administration budgets will be adjusted via 1DPB budget change throughout the year as the personnel actions are approved by CAS, or as vacancies occur.

Buyouts Departments may directly receive and use course buyouts from other UO schools/programs/centers throughout the year to the index they choose, but at the end of FY 19, the remaining balance must be in the general operating index .If the buyout was budgeted in a different index/FOPA, the balance must be moved back.

Departments can hire replacement instruction with buyout money, subject to approval from the divisional dean.

- Savings in salary and OPE account codes in OPX index for faculty who are buying themselves out of a course using grant funds will be the departments' to use once the labor has been redistributed.
- Savings in salary and OPE account codes will not be realized on fellowships where the recipient is receiving the 30% top-off. CAS will fund the top-off in the operating index and the rest of the labor distribution will be on the index created for the fellowship. Any replacement instruction must be approved and funded at cost.
- Budget changes for course buyouts for individual faculty members from other UO schools/programs/centers will go directly to the department from the unit providing the buyout funds. If buyout funding is non-general fund, labor can be redistributed so there will be a portion of salary and OPE remaining on OPX index (like with grant buyouts above). Examples of buyouts: Oregon Humanities Center, Wayne Morris Center, UMRP, etc.
- Internal course releases, course releases in offer letters, and any course releases granted by CAS (for retention, department heads, etc.) are not considered buyouts and come with no funding unless negotiated for replacement instruction.
- As of FY 19, Clark Honors College courses are considered in-load teaching and will not come with buyout funding.