Office of Financial Planning and Budget

Base Budget Reconciliation (BBR) and Salary and Wage Allocations (SWA)
Training Overview

- BBR and SWA Introduction
- Base Budget Reconciliation (BBR)
- Salary and Wage Allocations (SWA)
BBR and SWA – Introduction

- **Base Budget Reconciliation and Salary and Wage Allocations** applications are amongst **Cognos Planning Analytics** applications that are used for the development of General Fund - Unit Budget Planning.

- **Base Budget Reconciliation** application determines Continuing Base Budget and Reducible Base Budget as the first steps in the annual budget allocation process. BBR feeds data into Salary and Wage Allocations application and Budget Allocation application.

- **Salary and Wage Allocations** application allows non-recurring adjustments and allocates funding for salary increases, provost markets and promotions, college markets, salary annualization, transfers and operating supplies & services increase. SWA feeds into Budget Allocation application.
Base Budget Reconciliation
Base Budget Reconciliation - Tabs

- **BBR Letter MAU**: BBR Letter by fiscal year.
- **BBR-MAU**: Web sheet view of BBR data. Includes a link to “view” Salary and Wage Application (SWA).
- **BBR-Provost Mkt and Promotion**: Listing of recurring funds that feed into SWA application.
- **BBR SRI Input**: Summary of Separately Reviewed Items.
- **BBR MAU Default**: Cube view of BBR data.
Base Budget Reconciliation - Steps

- Review Base Budget Reconciliation (BBR Letter MAU or BBR-MAU).
- Review Provost Markets, Promotions and SRI data. Contact OFPB for any revisions.
- Contact OFPB for Transfer allocation entries between MAUs.
- The BBR-MAU sheet contains a link to “view” Salary and Wage Allocations data.
Review BBR-MAU data

Contact OFPB for Transfers and revisions to Provost Mkt and Promotion, and SRI data

Select SWA link to “view” SWA - MAU
### Provost Market and Promotion Allocations

- Request OFPB for revisions to Provost Market and Promotion
- Amount Totals feed into SWA – MAU
- Provides history back to 2012-13

#### Provost Market and Promotion

<table>
<thead>
<tr>
<th>Employee Group</th>
<th>Provost Market Amount</th>
<th>Annualized Provost Market Amount</th>
<th>Promotion Amount</th>
<th>eDoc</th>
</tr>
</thead>
<tbody>
<tr>
<td>TOTAL</td>
<td>197,452</td>
<td>39,504</td>
<td>42,850</td>
<td></td>
</tr>
<tr>
<td>1 FACULTY</td>
<td>58,320</td>
<td>11,662</td>
<td></td>
<td></td>
</tr>
<tr>
<td>2 FACULTY</td>
<td>113,387</td>
<td>22,681</td>
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<tr>
<td>3 FACULTY</td>
<td>15,765</td>
<td>3,154</td>
<td></td>
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<tr>
<td>4 FACULTY</td>
<td>0</td>
<td>0</td>
<td>19,875</td>
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<tr>
<td>5 FACULTY</td>
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<tr>
<td>6 FACULTY</td>
<td>0</td>
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<td></td>
<td></td>
</tr>
<tr>
<td>7 FACULTY</td>
<td>0</td>
<td>0</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

#### Salary and Wage Allocation - MAU

- **Fiscal Year:** 2019-20
- **MAU:** 10002000-COLL AG AND NAT RES

<table>
<thead>
<tr>
<th>Increment Factor</th>
<th>Annualized Budget Factor</th>
<th>Percent Increase</th>
<th>College Market Increase</th>
<th>PY OCCI Non Recurring Base</th>
<th>PY RBI Non Recurring Base</th>
<th>PY RFA Non Recurring Base</th>
<th>Budget Based Percentage</th>
<th>PY Budget</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.00</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>41,737.15</td>
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</tbody>
</table>

- **Adjusted Recurring Base:** 33,882,704
- **Transfers:** 705,718
- **Promotions:** 42,850
- **Provost Markets:** 197,452
- **Annualized Salary:** 65,047
- **Annualized College Markets:** 39,504
- **Annualized Provost Markets:** 42,850

**TOTAL ADJUSTED BASE:** 33,521,841
Salary and Wage Allocations
Salary and Wage Allocations – Overview

- Review transfers, promotions and provost market data that feed from Base Budget Reconciliation application into SWA-Salary and Wage Allocation tab.
- Enter non-recurring adjustments and annualized amounts in the SWA-Revision Request tab.
Review Totals for Transfers, Promotions and Provost Markets fed from Base Budget Reconciliation application
Salary and Wage Allocations – Adjustments

- Enter changes to non-recurring adjustments and annualized amounts in the SWA - Revision Request tab.
- Revisions to non-recurring adjustments must net to zero.
- Completion of Salary & Wage Alloc Category, Employee Group, Amount, Detailed Explanation, Revised by and Revision Date columns is Required.
## Salary and Wage Allocations – Increase & Annualization

**Illustration of Faculty Salary Increase and Annualization** for Fiscal Year (FY) Budget

<table>
<thead>
<tr>
<th>Employee Group</th>
<th># of Months</th>
<th>Salaries</th>
<th>Salary Annualization based on 1% Salary Increase from previous fiscal year</th>
<th>Salary Increase based on 1% Salary Increase</th>
</tr>
</thead>
<tbody>
<tr>
<td>Faculty</td>
<td>9</td>
<td>$80,000</td>
<td>$80,000 x .01 x .1667 (1.5 months )</td>
<td>$80,000 x .01 x .8333 (7.5 months)</td>
</tr>
<tr>
<td>Professional (APA, APSA, Non Union, Nurse)</td>
<td>12</td>
<td>$80,000</td>
<td>$80,000 x .01 x .25 (3 months)</td>
<td>$80,000 x .01 x .75 (9 months)</td>
</tr>
<tr>
<td>Clerical Technical</td>
<td>12</td>
<td>$80,000</td>
<td>$80,000 x .01 x .75 (9 months)</td>
<td>$80,000 x .01 x .25 (3 months)</td>
</tr>
</tbody>
</table>

- **Academic Year** – Ten salary payments over 9 months from mid-Aug to mid-May
- **Raises** – Raises effective Oct 1
- **Increase** – 7.5 months from Oct 1 to May 15 for current FY. Factor 7.5/9 = .8333
- **Annualization** – 1.5 months from mid-Aug to Sep 30 for subsequent FY. Factor 1.5/9 = .1667

Note - Same factors currently used for both academic year (AY) and annual (AN) faculty for convenience, resulting in higher allocations than if separate factors were used.
Office of Financial Planning and Budget

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