FY21 Budget Planning Schedule and Guidelines Update

General Fund Carryforward: Due Friday, August 7th

- Carryforward memos due Friday, August 7th for units with CF limit greater than the 10% threshold
- Automatic carryforward sub-funds to be posted to ledgers after accounting completes its year-end process
- Carryforward feedback provided to units by September 4th
- Carryforward balances (GA, GC, GD) applied to ledgers on September 4th

Unrestricted Fund Balance Review – Due Friday, August 21st

- The Unrestricted Fund Balance Review application (URFB) is available in Planning Analytics
- FY21 Year End Estimate and Narrative to be completed in the “MAU All Funds Summary” tab as shown below –

  ![Unrestricted Fund Balance Review](image)

  - Indicate projected FY21 Year End balance for each fund group under 2021 Projection column
  - Provide Narrative in the Description field, including a discussion of the current balances and their planned use in FY21
  - “Commit” when finished entering responses
  - Complete and submit by Friday, August 21st

Unit Budget Planning: Due Friday, August 21

- Unit Budget Planning (UBP), Budget Control (BCN) and in-budget Program Allocation Description (PAD)
Temporary FAS Salary Reduction - True-up Adjustments: Due Friday, September 18

- OPB will process true-up adjustments for employees who were included in FAS detail list and meet the following criteria -
  - Signed an offer letter PRIOR to July 1 and began employment at MSU for the FIRST TIME on or after July 1
  - H1B Visa Holders
  - Employees whose salary on the detail report varies at least $25K from the salary utilized in the estimate due to a pending action. MAUs to document salary included in the FAS report, revised salary and reduction difference for these employees in their submission to OPB.
  - Submit all adjustments to OPB by Friday, September 18
  - OPB will review and indicate MAU-level true-up in Program Allocation and Program Allocation Detail as an after-budget allocation by Wednesday, September 30

Temporary FAS Salary Reductions Guidelines

- The salary reductions apply to employees who meet the following criteria –
  - Non-Union (non-UNTF)
  - Non H-1B Visa Status
  - Full-Time Status with employment percent or capacity utilization of 90% or greater
  - Executive Managers
  - Faculty and Academic Staff (tenure system, continuing system or fixed term) with an annual salary of $50,000 or greater
  - Offer of employment extended on or after July 1, 2020. This includes New Hires, Re-Hires and Re-Appointments.
    - Please note that New Hire is intended to mean First-Time Hire as per the classification of Faculty and Academic Staff.

- The following provides additional clarification on employees who are excluded from the Temporary FAS Salary Reductions:
  - Union Employees – Employees covered by the Union of Non-tenure Track Faculty (UNTF) collective bargaining agreement
  - Individuals on H-1B or non-immigrant visas
  - Individuals with an employment percent or capacity utilization of 89% or less
  - New Faculty and Academic Staff – New or First-Time Hires whose offer of employment was extended prior to July 1, 2020. They will receive Salary Rate included in their Offers of Employment.
  - Individuals appointed as Research Associates or Senior Research Associates (also referred to as Postdocs) regardless of their salary level
• Additional HR Resources -
  
  o Guidance for specific language to include in the Offer Letters or to attach to Fixed Term Memoranda -
    https://hr.msu.edu/ua/hiring/faculty-academic-staff/index.html

  o Fixed Term Attachment regarding the pay reductions -
    https://hr.msu.edu/ua/forms/faculty-academic-staff/index.html