

FY 2021 BUDGET REDUCTION PLANNING (BIRS TEMPLATE)



Office of Strategic Budgeting and Planning
June 2020

FY 2021 Budget Reduction Planning

Timeline

Category	Due Date	Send To
Budget Reduction Template (BIRS)	7/20/2020	BIRS (online system)
Fund Balance/Carryforward Template	7/20/2020	Analyst
Enrollment Template (schools)	7/20/2020	Sue Wolfe

FY 2021 Budget Reduction Planning

Guidelines

Overview

Cost management is everyone's responsibility and we must be vigilant stewards of the university's resources. The University is projecting significant financial losses that require proactive planning to mitigate the financial impact. The budget reductions should be determined using a strategic and selective process to promote the following: Slowing down direct expenditure/operating support spending, deferring costs and eliminating, reducing or delaying non-critical expenses.

Budget Reduction Scenario Planning

Academic and non-academic units are required to submit two scenarios reflecting a 5% and 6% base budget reduction. Each scenario should be submitted on a separate budget reduction form. Although the FY21 base budget reflects mandatory debt service payments, scholarships & fellowships, other restricted and external funds, **these categories should be excluded from the budget reduction process.** In addition, any Technology Talent Innovation Program (TTIP) budget expenses should also be excluded.

Templates

Academic Units

- (1) Budget Reduction Template (BIRS)
- (2) FY21 Enrollment Planning Template
- (3) Fund Balance Template

Non-Academic Units

- (1) Budget Reduction Template (BIRS)
- (2) Carryforward Balance Template

Budget Information and Request System (BIRS) Template Access and Instructions

This section provides details and links to the on-line budget information and request system and instructions.

Access

Submit reduction scenarios on-line via the Budget Information and Request System found through the Budget Office website at <https://provapps.gmu.edu/budget/Default.aspx>, or access the system directly via <http://budget.gmu.edu> and click on Budget Information and Request System.

Login:

Clicking on the Budget Information and Request System will take you to the Mason Central Authentication Service (CAS) login screen where you will be asked to enter your Mason Net ID and Password. To bookmark this page for future use, press **Ctrl-D** or type in the URL <https://provapps.gmu.edu/budget/Default.aspx>.

If you believe you should have access to the system and cannot log in with your Mason credentials, please contact Jieping Li at jli17@gmu.edu.

System Instructions

Menu:

After a successful login to Budget Information and Request System, you will be able to access the following menu items.

Reduction Form – Use this tab to submit budget reduction scenarios for FY 2021.

Complete Reduction Scenarios

Choose the 'Add New Reduction Form' option, then "Add New Reduction Form" to begin a new reduction scenario.

Unit – If you only have access to one unit, your unit will default for you. If you have more than one unit, you will need to select your unit from the drop-down list.

Reduction Title – provide a reduction title that is descriptive and concise. The reduction title is limited to 50 characters. Since the unit has been identified, there is no need to include your unit name in the reduction title.

Description – Provide a brief paragraph, describing this reduction, including how the resources would be aligned should a reduction be necessary. Each reduction scenario requires a unique reduction plan.

Fund Type – Select whether this reduction strategy applies to:

- (1) E&G (Educational and General)

Reduction Rate – For each scenario a reduction rate of 5% and 6% percent will apply to the academic units-schools and non-academic units. These percentages will be applied to the FY 21 budget submitted in BUDS as of April 2020.

Category - Select the reduction categories that address your strategy:

- (1) Reduce Personnel Costs
- (2) Improved Business Practices and Efficiencies
- (3) Reduce Discretionary Expenses
- (4) Reduce or Eliminate Current Services
- (5) Other (please provide additional information about this category in the description of each reduction scenario)

Note: *If more than one category is selected, please make sure the total matches the reduction target. Once values are entered for one or more of the above categories, please click on the "Calculate" button in order for summing to occur. If you make modifications after the calculation has occurred, you will need to click on the "Calculate" button to recalculate.*

Budget Reduction Information – When reducing personnel, please enter FTE and dollars in the major account categories corresponding to your reduction scenarios. Fringe will calculate based on the approved fringe rates. Direct Expenditure (DE) is available for non-personnel reductions. Do not use a comma separator or dollar sign when entering dollar values.

Reduction Total for each scenario – The system will calculate the total based on the values you provided.

If everything is accurate, you can now select one of the following options:

- **Save for Later** will allow you to save your request in Draft form.
- **Submit Reduction Form** will allow you to formally submit your Budget Reduction Scenario.

Please note: You will be able to print your reduction scenarios once they are either Saved for Later, or Submitted. You will receive error messages if you do not answer all questions or provide incorrect data for FTE or salaries. You will be prompted with a warning should your reduction plan not equal your reduction target. Please contact Jieping Li if you encounter problems submitting your reductions.

Academic Units – Schools

FY21 Enrollment Planning and Revised Tuition Revenue Projection

The revised FY21 Enrollment Planning template reflects the current university-level enrollment projections. This template should be used to revise your FY21 school-level enrollment. The FY 21 tuition revenue will automatically adjust based on the enrollment changes. A separate schedule is included to adjust the direct revenue, if necessary.

Fund Balance/Carryforward Template

E & G Fund Balance/Carryforwards allow a school or non-academic unit the budget authority to spend the amount of the carry forward in a given fiscal year. As part of the FY21 budget strategy to offset the projected budget shortfall, and in lieu of furloughs and salary reductions, all academic and non-academic units will each make a one-time permanent 10% reduction of their fund balances and carry forwards after the FY20 year-end close.

The University will continue to manage FY20 unit-level carry forwards and fund balances, consistent with past practice.

We are providing you with the attached Excel file to update your projected FY20 fund balance/carryforward with any FY21 planned commitments against your projected year-end balance.

Please submit this fund balance/carryforward template directly to your budget analyst by July 20th.