

VII-2 Budget Development

NORTHWESTERN STATE UNIVERSITY Budget Development

Budget Model

The Planning, Programming, and Budget Execution (PPBE) model best fits the University's Budget Development. This model provides the appropriate incentives; it is inclusive, emphasizes a high level of transparency in concert with the principles of our strategic intent while providing the information necessary for sound decision-making, support innovation and entrepreneurship, and helps the University maximize support from campus stakeholders and private donors. It remains a critical component of Northwestern's Institutional Effectiveness Model.

The PPBE model is predictive in nature, looking over the horizon and best serve by maximum participation by the stakeholders. The model provides budgetary guidance early in the process to allow adequate time for subordinate budget development, but by not considering costs as a limiting factor, recommendation of requirements are unrestrained. Each budget unit briefs requirements to the next higher authority in open forums. All requirements should support our Strategic Plan and be documented on a prioritized [List of Budgetary Priorities \(1-N\)](#). The Strategic Planning and Budgeting Committee (SPBC) is responsible for budget recommendations to the President's Budget Advisory Council (PAC), and the President's Budget Advisory Council serves as the approving authority unless otherwise delegated. The SPBC and PAC will review and update this process annually and published changes in the appropriate Strategic Plan assessment cycle document. Northwestern will conduct semiannual (academic year) budgetary reviews to measure progress and make adjustments as required.

This process is a component of the University's Effectiveness Policy.

Planning, Programming, and Budget Execution (PPBE) Process

The PPBE model is a four phase overlapping process:

- A. **Planning.** The Planning Phase is the definition and examination of alternative strategies, the analysis of changing conditions and trends, threat, technology, and economic assessments in conjunction with efforts to understand change and the long-term implications of current choices and the guidance required to initiate the second phase. The University President owns this phase along with the VP Business Affairs and anyone else deemed necessary by the President. The President briefs the "State of the University" to university personnel and other appropriate audience members ensuring to provide the desired guidance to allow for budget development. The PPBE calendar is presented as part of the session. The Strategic Planning and Budgeting Committee (SPBC) will develop the budget development calendar.

- B. **Programming Phase.** The Programming Phase begins immediately after the President disseminates budgetary guidance. This phase defines and analyzes requirements as envisioned to underpin our Strategic Plan and intents. In this phase, each organizational unit, operating with an independent budget, prepares and briefs its requirements to its next higher authority. For example, Deans will determine internal to their college who must develop and brief their budget requirements. Simultaneously, each unit prepares its NSU Budget Request Template as part of its submission. Once complete, the Dean will analyze each department's requirements, capturing each

requirement into a prioritized [List of Budgetary Priorities \(1-N\)](#). Colleges will then brief the Strategic Planning and Budgeting Committee (SPBC) on their consolidated budget requirements. Administrative agencies/organizations will follow the same blueprint and brief their respective Vice President or equivalents or similar authority. University stakeholders own this phase. The tangible products produced in this phase are the budget brief and corresponding Budget Request Template by each organization.

- C. **Budgeting.** The Budgeting Phase begins once all budgetary briefs are complete and all corresponding Budget Request Templates have been submitted. This phase includes review, formulation, justification, preparation, and presentation of the proposed NSU budget. The primary purpose is to have the Strategic Planning and Budgeting Committee (SPBC) scrutinize and prioritize the requirements presented during the programming phase by University subcomponents. The product of this phase is a budget proposal submitted to the President and his Advisory Council (PAC). This phase concludes with the production and presentation of a University budget in an open forum. The Strategic Planning and Budgeting Committee (SPBC) owns this phase.
- D. **Execution.** The Execution Phase is the real world application and begins once the President approves and presents the budget for the academic year. This phase includes a periodic evaluation via a mid-year review to assess budget execution to date and any necessary adjustments. The VP Business Affairs owns this phase.

Quarterly mandatory budget review is conducted by the Board of Supervisors. Monthly budget updates are distributed to the Leadership Team.

- E. Graphical depiction of the PPBE.

Concept of Operations

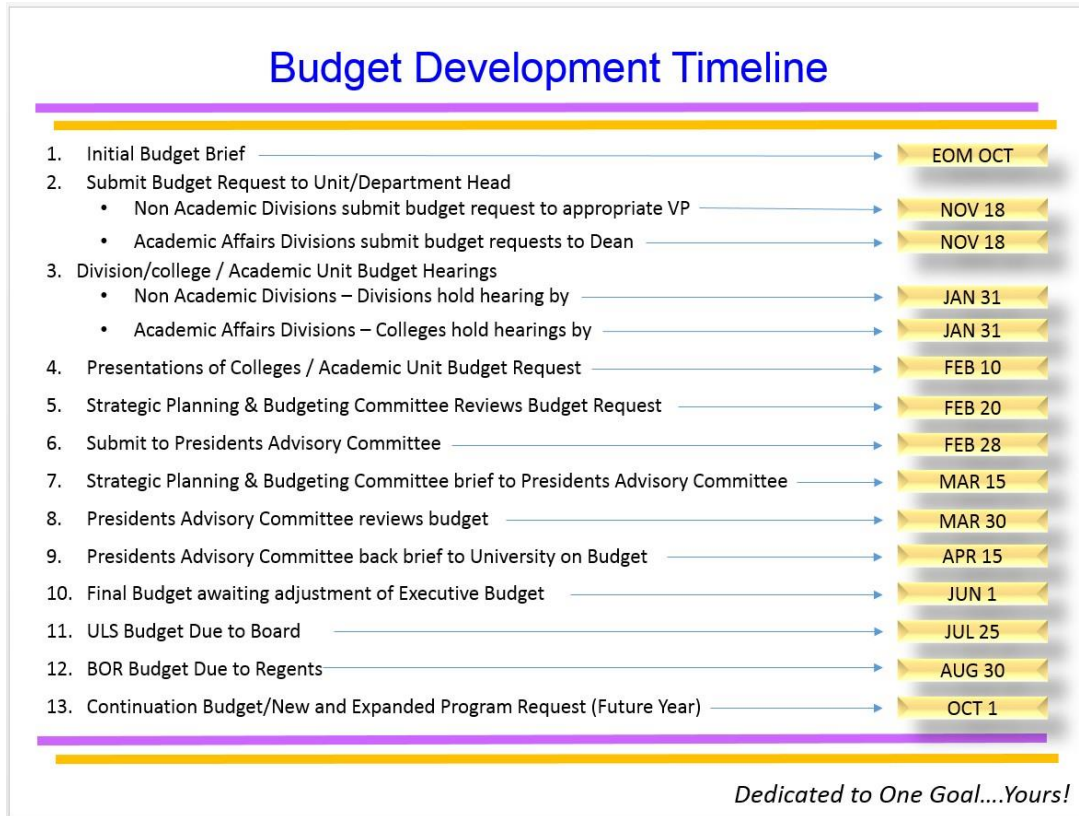


11/3/2016

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Budget Development Timeline

The Strategic Planning and Budgeting Committee (SPBC) will determine what is feasible and reasonable and will develop the calendar / timeline. Below is the timeline for the 20XX – 20XX budget request cycle.



Strategic Planning and Budgeting Committee

- Critical to this process is the establishment of the Strategic Planning and Budgeting Committee (SPBC). The SPBC members include the College Deans, Executive VP for University and Business Affairs, VP Academic Affairs/Provost, VP Student Experience, VP Technology Innovation and Economic Development, VP External Affairs, VP Business Affairs, Faculty Senate President, Executive Director Institutional Effectiveness & Human Resources, and Student Government President, legal subject matter expert (SME), and both faculty and staff representatives.

NOTE: *The President or his designee will determine the committee chair and the number and duration of faculty and staff committee membership. Anticipated duration of service is one complete budget cycle.*

The SPBC has the following responsibilities:

- Align resources with institutional priorities:** Clearly communicate a commitment to support initiatives tied to the strategic intents of the University, as outlined in The Strategic Plan.
- Improve budget transparency:** Per Phase 2, implement a process that empowers stakeholders to make budget recommendations (through the NSU Budget Request Template and Briefing). This may include recommending the allocation of new resources as well as the reallocation of existing

resources. The committee will make recommendations to the President and his advisory council for decision. Most importantly, the committee will conduct all briefings (colleges and appropriate administrative departments) in open and public forums, making available its recommendations to the entire University community.

- C. **Reward entrepreneurial efforts:** In recommending the allocation of new resources and/or the reallocation of existing resources, the committee should favorably view and reward proposals that aim to increase net revenues to the University and support our strategic intents.
- D. **Reconcile program costs and revenues:** In making recommendations, the budget committee should be equipped with standardized and up-to-date data on the expenses and revenues associated with programs and/or organizational budget units. This information is provided by the [90 – Budget Unit/Index Account Statement](#) Argos Report. **(For each budget unit anyone with requisition authority or above should have access to view this report. If you do not have access, please contact IT.)**
- E. **Enhance local autonomy:** With the approval of the appropriate supervisor(s), financial managers can give the latitude to develop and present proposals to the committee. Additionally, all funds should be interchangeable and available for alternative uses, including dollars associated with vacant faculty and staff positions. For academic departments within a college, this should be at the college level. For all other units, this should be at the division level. This type of enhanced flexibility would promote more thoughtful, efficient and creative uses of University funds.
- F. **For Non-Operating Units Promote improved fiscal stewardship and accountability:** Non-operating fund budget units that end a fiscal year with a positive fund balance might be able to carry forward remaining funds to the following fiscal year some portion of the prior year balance. While the carry-forward amount would depend on the overall financial position of the University at year-end, the goal would be to allow as much carry-forward as fiscally possible. Likewise, an organizational unit that overspends its budget is accountable through some commensurate penalty.
- NOTE: Operating Fund “surpluses” are not available for carry forward.*
- G. **Develop timeline, schedule budget hearings, and present a University budget:** The SPBC committee develops the briefing calendar. Once the briefings are complete, the committee will develop a comprehensive University Budget proposal with a 1-N list of all requirements to the President and his Advisory Council (PAC) for consideration and decision.
- H. **Reconsideration Process:** The committee will develop a process whereby a Dean or administrative equivalent can request a reconsideration of an unfunded requirement should additional compelling information warrant such. This process must occur prior to the submission of the draft budget to the President’s Advisory Council (PAC).

University Strategic Plan

Below is a listing of the University Strategic Plan to be used for Budget Enhancement. The Framework(s) being supported should be identified in each enhancement proposal.

University Strategic Plan

A. The Student Experience

- Provide responsive student services
- Create a community that fosters diversity and inclusion
- Develop a unique campus life experience
- We will provide a transformational learning and career preparation experience
- We will increase efforts to provide for the wellness of our students

B. Academic Excellence

- Innovative instruction in the classroom and online
- Comprehensive commitment to core competencies
- Exemplary graduate and professional school preparation
- Validated assessment of educational outcomes
- Quality student-faculty relationships

C. Market Responsiveness

- Graduates prepared to work, learn, and lead
- Alignment with tomorrow's workforce demands
- Class-leading employer service
- Delivery of industry recognized competencies
- Continuous reflection and thoughtful advancement

D. Athletic Prominence

- Peerless scholar athlete success
- Demonstrated social responsibility
- Enhanced return on financial investment
- Competitive excellence

E. Community Enrichment

- Robust alumni engagement
- Mutually beneficial donor relationships
- Thriving town/gown relationships in Natchitoches/Leesville/Shreveport/Alexandria
- World-class performing arts programming

Other high-priority budget enhancement proposals that cannot be justified in terms of these tenets can be submitted for consideration.

President's Advisory Council

The President will personally select and notify requested members to serve on his Advisory Council (PAC). The only standing members are the VP Business Affairs and the University Internal Auditor.

Briefing Format Template

The exact SPBC briefing format is not prescriptive but rather descriptive in that the brief must provide all necessary information to allow the committee to prioritize and integrate requirements into a University Budget.

Briefing Format Template	
1. Title Department/College Base Budget (any changes or reorganization) Personal Services (teaching and nonteaching)	<i>Complete – Budget Request Form II & III Budget Request Form I</i>
2. Support Cost (any changes – increase or reduction)* Why and impact	<i>Complete – Budget Request Form II, III, VI, & VII</i>
3. Budget Enhancement Requests (Recurring) how it supports Strategic Plan	<i>Complete – Budget Request Form IV, V, & VI</i>
4. Budget Enhancement Request (Non-Recurring) how it supports Strategic Plan	<i>Complete – Budget Request Form IV, V, & VII</i>
5. Capital Investment** or other Recommendations how it supports Strategic Plan	<i>Complete – Budget Request Form III, IV, VI, & VII</i>
6. Concerns	

New Recurring and Non-Recurring Support Cost and Budget Enhancement Requests

** Support Cost (any changes – increase or reduction)*

*When submitting changes to support cost, specifically increases, those increases should be identified as either **recurring**, such as mandatory increases in the cost of a renewal for a maintenance contract or the increase in membership dues which you cannot control; versus a **non-recurring** cost such as replacing a file cabinet, one time cost to present a paper or replacement of existing equipment etc. These are cost incurred due to existing programs or activities and are not related to an enhancement proposal.*

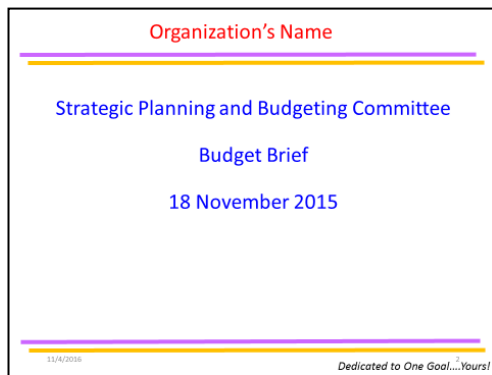
***New recurring and non-recurring** cost related to an **enhancement proposal**.*

These increases would be adding a new maintenance agreement, or purchasing new equipment, to support a new or enhance and existing program or function for which funding does not currently exist.

Capital Investments

***Capital Investments consist of three major categories of capital outlay expenditures:*

- 1. Acquisitions of immovable property: which includes land, and land improvements. Acquisitions of movable property: which includes purchase of equipment, computers, mowers, etc.*
- 2. Major Repairs: which includes remodeling of a room, replacement of HVAC systems, etc. These request are routed through Physical Plant.*
- 3. Capital Outlay request that are submitted for state or other funding for projects such as total roof replacement, new building construction, complete building renovations, and infrastructure additions/upgrades. These request are routed through Physical Plant for submission to the state for consideration or be placed in the states capital outlay budget or other sources of funding.*



Base Budget
(Budget Request Form II, III, VI, & VII)

Any changes or reorganization

Impact

Cost

How it supports Strategic Framework?

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Personnel and Services
(Budget Request Form I)

Teaching / Non teaching

Impact

Cost

How it supports Strategic Framework?

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Support Cost
(Budget Request Form II & III)

Any changes – increase - decrease

Impact

Cost

How it supports Strategic Framework?

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Budget Enhancement Request (Recurring)
(Budget Request Form VI)

What

Impact

Cost

How it supports Strategic Framework?

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Budget Enhancement Request (Non-Recurring)
(Budget Request Form VII)

What

Impact

Cost

How it supports Strategic Framework?

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Capital Investments
(Budget Request Form III, VI, & VII)

What

Impact

Cost

How it supports Strategic Framework?

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Concerns
(Budget Request Form IV)

What

Why

Impact on Strategic Framework?

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QUESTIONS
(Budget Request Form IV)

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Budget Request Template

1. **Purpose and Scope:** This procedure outlines the procedures for budget development.
2. **Reference:** Annually this procedure is updated for the requested Fiscal year and the link activated for access to date specific data, forms, and instructions as required by Legislative, Board, State Budget Office and University directives, laws, policy and procedures.
3. **Applicability.** All University employees will follow this budgeting model and process as described in the below text.
4. **Strategic Planning and Budgeting Committee.** The Strategic Planning and Budgeting Committee (SPBC) at Northwestern State University will serve in an advisory role to the President and his Advisory Council (PAC). The role of the Committee is to assure a transparent, predicative, systematic, inclusive planning, programing, and budgetary decision-making process.
5. **Budget Preparation**

Given the general fiscal condition of the state and the level of state funding to higher education, your standard academic year support budget requests should reflect a balanced plan.

If you do not wish to reallocate your academic years 20__-__ support budget for 20__-__, you do not have to submit any reallocation budget requests. You must, however, on Form II indicate you are not submitting any changes for your 20__-__ budget and request that your 20__-__ original budget be “rolled” to 20__-__ and submit it to the offices specified. Signatures on Form II requesting that your current budget be “rolled” serve as testament that current allocation of resources continue to support university mission, vision, values, and goals, including individual unit plans.

You may reallocate funds budgeted for 20__-__ by completing Form II and Form III and submitting them to the offices specified. This reallocation request requires linking to university mission, vision, values and goals, including individual unit plans and submission on Form II requesting that your current budget serve as testament that current allocation of resources continue to support university mission, vision, values, and goals, including individual unit plans.

NOTE: If nothing is requested/no forms returned prior year budgets will be rolled as current year allocation.

Even though we have budget constraints, the university is involved in an ongoing process of using resources to support efforts to excel in spite of these constraints. Consistent with the goal cited above, the university has established a planning process to use ***budget enhancement*** resources to support, on a priority basis, initiatives that move Northwestern forward, toward attainment of Strategic Plan. Requests for budget allocation whether standstill or enhancement, must support the university mission, vision, values and goals, including individual unit plans.

Budget Enhancement Proposals should be submitted for funding consideration. Proposals should be submitted with the New Recurring Enhancement Requests and New Non-Recurring Enhancement Requests. To be considered, these proposals must be linked to the university’s Strategic Plan for Budget Enhancement Proposals for Fiscal Year 20__-__, which are listed here in. Other high priority budget enhancement proposals that cannot be justified in terms of the Strategic Plan may be submitted. Budget Enhancement Proposals that include (1) technology requests must also have a copy of the proposal routed to the Chief Information Officer (CIO) for review and recommendation to the Strategic Planning and Budgeting Committee (SPBC). Facilities requests must also have a

copy of the proposal routed to the Facilities Management Committee (FMC) through the Executive VP for University and Business Affairs for review and recommendation to the Strategic Planning and Budgeting Committee. The Strategic Planning and Budgeting Committee will submit their recommendations to the President's Advisory Board for consideration / approval as part of their budget recommendation.

Each Budget Enhancement Proposal will be returned to you by your Vice President or equivalent indicating its recommendation or approval or disapproval.

Your budget should reflect a unit process of budget planning and development before submitting it to your Approving Agent/Dean and Vice President or equivalent. Your Dean or Vice President or equivalent will submit copies of your budget requests to the Strategic Planning and Budgeting Committee.

Submit your budget requests to the offices specified on or before **November 18, 20XX**. Submit a copy of each of your requests and proposals directly Business Affairs for compilation.

Below are general and specific instructions for the preparation of the 20__ - __ Budget Planning Process.

GENERAL INSTRUCTIONS

Personal Services Operating and Non-Operating Fund Budget Units (Form I)

Personal Services Request for Budget Development Purposes are for budget only. Request for personnel actions are to be processed on the appropriate forms and routed through the appropriate approvals to Human Resources. All new request on Form I – Personal Service Request should be routed to the Executive Director of Institutional Effectiveness and Human Resources with a copy to Business Affairs.

Salary Adjustments:

Salary adjustments, merit increases and reallocations for incumbent personnel and positions will be budgeted through the personnel evaluation procedure and will not be submitted with this budget request. Consult with your Approving Agent/Dean and Vice President or equivalent for specific guidance in your salary requests.

New Positions (Form I)

The **Personal Services Request Form, Form I**, is to recap specific personal services request for new positions. Each request must be fully documented.

Adjunct Instruction and Extra Services:

Operating Fund academic budget units must submit adjunct instruction and "teaching" extra services requests to the VP Academic Affairs/Provost. Requests will be compiled by the VP Academic Affairs/Provost and submitted to be included in the university's budgets. Academic adjunct instruction and "teaching" extra services are budgeted in a pool and will be allocated to the budget units as the funds are expended. The VP Academic Affairs/Provost approves the assignment of academic adjunct instruction and "teaching" extra services and identifies the Budget Units to be charged. The pool will be allocated to budgets as charges are incurred.

"Non-teaching" extra services are charged directly to the budget units and must be requested by the budget units and submitted through the approval route to the appropriate Vice President or equivalent. Requests for "non-teaching" extra services must be fully justified and comply with applicable university policy and procedure.

Educational Increments and Promotions in Rank:

Educational increments and promotions in rank are submitted to the VP Academic Affairs/Provost through the university's procedures for educational increments and promotions in rank and are included in the budget request through that office.

Leaves of Absence:

Leaves of absence are submitted to the VP Academic Affairs/Provost through the university's procedures for leaves of absence and are included in the budget request through that office.

Summer Salaries:

Summer salaries are included in the budget request through the Provost. Contact that office for specific instructions.

Graduate Assistants:

Graduate assistants will be charged to the budget unit assigned. Budget units must request graduate assistants. The VP Academic Affairs/Provost and Graduate School coordinates the assignment of graduate assistants. A graduate assistant "pool" will not be budgeted. Contact the Provost for salary rates, assistantship requirements and specific instructions. Approved requests will be included in the budget request by the Dean.

Overtime:

Budget units must request overtime. Justification for overtime work must be submitted through the approval route to the appropriate Vice President or equivalent. Approved requests will be included in the budget request by the Vice President or equivalent. An overtime "pool" will not be budgeted. Overtime will be charged to the budget units incurring the overtime work.

Overtime should be budgeted only for essential "seasonal operations".

Wages of Labor:

Requests for Non Classified Seasonal, Intermittent or Part-Time Employees (wages-of-labor) must be requested by the budget unit. Requests must be specific as to justification and need, hourly rate of pay, number of hours for fiscal year and work schedule. A "wages-of-labor pool" for use by budget units will not be budgeted. You must make specific requests for all "wages-of-labor", including persons now employed that you wish to continue to employ as "wages-of-labor" employees.

Requests for wages of labor should be limited to specific "seasonal operations". Do not anticipate use of wages of labor for vacancies that occur during the fiscal year. All requests must be submitted through the approval route to the appropriate Vice President or equivalent. Approved requests will be included in the budget request by the Vice President or equivalent.

Student Labor:

Student workers are assigned through the Office of Student Employment.

Operating Budget Units will not budget student labor. Student labor pools are budgeted in the Operating Fund and allocated to the budget units as the funds are expended. The Student Employment section of Financial Aid identifies where the budget units' student workers are assigned and charged.

Non-Operating Budget Units' student labor is not funded by the Operating Fund and must be budgeted. The number of student workers, hours of employment and rate of pay must be coordinated with Financial Aid Office of Student Employment.

Submit each personal services request to the appropriate Approving Agent/Dean, Vice President or equivalent and to Business Affairs for compilation.

OPERATING FUND SUPPORT COSTS BUDGETS
(Forms II and III)

Support Costs:

Support costs budgets include travel, operating services, supplies, professional services, other charges and capital outlay expenditure categories. Submit your support cost requests through your Approving Agent/Dean to your Vice President or equivalent and to Business Affairs for compilation. A copy should also be routed to the SPBC.

NOTE: The 90 – Budget Unit/Index Account Statement and Fund Balances – Budgeted – Excluding Capital Assets Argos Reports are available to aid you in this process. (For each budget unit anyone with requisition authority or above should have access to view these reports. If you do not have access, please contact IT.)

Operating Fund Support Costs requests will be submitted in three parts:

1. 20__ - __ Support Budget Re-Allocation Request for 20__ - __ (Form II & III),
2. 20__ - __ Support Budget New Recurring Costs (including mandatory increases) (Form VI),
and
3. 20__ - __ Support Budget New Non-Recurring Costs (Form VII).

Instructions for completion of the Operating Fund 20__ - __ Support Budget Re-allocation Request for 20__ - __ Form II, are as follows:

1. Re-allocate (shift) your 20__ - __ support cost budget to reflect your 20__ - __ use of your 20__ - __ allocation.
2. Use the Revised Budget column of your 90 – Budget Unit/Index Account Statement Argos Report as of September 30, 20__ to complete the Revised Budget 20__ - __ column.
3. Enter your 20__ - __ re-allocation of your 20__ - __ allocation in the Re-Allocated Budget Request for 20__ - __ column.
4. Do not exceed your 20__ - __ Support Costs Revised Budget as of September 30, 20__ - __.
5. Compute the difference between Revised Budget 20__ - __ column and the Re-Allocated Budget Request for 20__ - __ column, and enter in the Variance column. The Total Variance must be zero (-0-) or less.
6. Do not enter cents, enter only whole numbers.

Complete the Operating Fund 20__ - __ Support Budget Re-Allocation Request for 20__ - __, Expenditure Account Code – Justification, Form III.

1. Your request for each expenditure account must be justified.
2. List each expenditure account request in numerical order.
3. Your request by expenditure account code must equal your total request in the Re-Allocated Budget Request for 20__ - __ column, on the Operating Fund 20__ - __ Support Budget Re-Allocation Request for 20__ - __, Form II.

NEW RECURRING AND NON RECURRING REQUEST
(Forms VI and VII)

Instructions for completion of the Operating Fund 20____ - ____ New Recurring Costs, Expenditure Account Code - Justification, Form VI.

1. Identify the New Recurring as either supporting an enhancement proposal or not.
2. Identify expenditures which will recur on an annual basis beginning with fiscal year 20____ - ____, such as maintenance contracts on new equipment or software, new programs, etc.
3. List each request at the expenditure account code level in numerical order.
4. For enhancement request, identify/list each university Strategic Plan being supported for each line item. You may enter the unit and university Strategic Plan in the space provided.

Instructions for completion of the Operating Fund 20____ - ____ New Non-Recurring Costs, Expenditures Account Code - Justification, Form VII.

1. Identify the New Recurring as either supporting an enhancement proposal or not.
2. Identify expenditures for fiscal year 20____ - ____ which will not be recurring on an annual basis, such as accreditation visits, in-service workshops, presentations of papers, new equipment, etc.
3. List each request at the expenditure account code level in numerical order.
4. For enhancement request, identify/list each university Strategic Plan being supported for each line item. You may enter the unit and university Strategic Plan in the space provided.

BUDGET ENHANCEMENT PROPOSALS
(Forms IV and V)

The Budget Enhancement Proposal is submitted by completion of Form IV – Budget Enhancement Proposal, if your proposal includes personal services you will also need to complete Form I – Personal Services Request. Form V – Budget Enhancement Proposal Request, Form VI – New Recurring Costs Request, and Form VII – New Non-Recurring Costs Request should also be used to identify specific enhancement requests. Use Form IV to (1) link your enhancement proposal to the University’s Strategic Plan your enhancement proposal will support; (2) summarize the total projected cost of your proposal; and (3) to provide a narrative to support your proposal.

Complete Form I, Request for 20____ - ____ New Positions, Form V, 20____ - ____ Budget Enhancement Proposal Request, Form VI, 20____ - ____ Budget Enhancement Proposal New Recurring Costs Request, and Form VII, 20____ - ____ Budget Enhancement Proposal New Non-Recurring Costs Request to summarize and detail the expenditures required to support your proposal.

If you submit more than one (1) Budget Enhancement Proposal complete the appropriate forms for each proposal.

NON-OPERATING FUND BUDGET REQUESTS
(Forms VIII and IX)

Submit your Non-Operating Fund Budget Requests on the Non-Operating Fund Total Revenue and Expenditure Budget Request Form VIII, through your Approving Agent/Dean to your Vice President or equivalent and to Business Affairs for compilation.

Instructions for completion of the Non-Operating Fund Total Revenue and Expenditure Budget Request are as follows:

1. Use the Revised Budget Column of your 90 – Budget Unit/Index Account Statement Argos Report as of September 30, 20__ to complete the Revised Budget 20__-__ column. When budgeting prior year fund balances into current year expenditures use the Fund Balances – Budgeted – Excluding Capital Assets Argos Report to obtain prior year ending fund balances.
2. Enter your 20__ - __ revenue and expenditure account code request in the Requested Budget 20__ - __ column.
3. Compute the difference between Revised Budget 20__ - __ column and the Requested Budget 20__ - __ column and enter in the Variance column.
4. Compute the total for each column.
5. Do not enter cents, enter only whole numbers.

Your request for each expenditure account code must be justified by expenditure account code on the Non-Operating Fund Budget Requests Expenditure Account Code - Justification, Form IX. List each expenditure account code request in numerical order. Use your current Expenditure Account Code list. If you do not have a list, see the [Expenditure Account Codes](#) section of the [Banner Finance Ledgers and Chart of Accounts](#) User Guides.

SPECIFIC INSTRUCTIONS FOR EXPENDITURE REQUESTS

For the Operating Fund Budget Enhancement Proposals and Non-Operating Funds, include in your expenditure account code justifications the following specific information where applicable:

1. Use the following Related Benefit rates to calculate related benefits:

Teachers' Retirement	_____	Unclassified Positions (includes adjunct instructors and extra services)
Employees' Retirement	_____	Classified Positions
FICA	<u>6.2%</u>	Wages of Labor (All Social Security and Medicare positions)
Medicare Tax	<u>1.45%</u>	All Positions
Health and Life Insurance	_____	For All Unclassified and Classified Positions (excluding adjunct instructors)

Do not calculate related benefits for graduate assistants and student employees.

2. Graduate Assistantship rates: Contact office of VP Academic Affairs/Provost and Graduate School.
3. Student Employees rates per hour: \$_____per hour.
4. List all maintenance contracts and other "**Operating Services**" service contracts under your operating services expenditure request.
 - a. List Installment Purchase agreements that require scheduled installment payments. Contact Purchasing for the correct **Expenditure Account Code**.
5. Professional services requests must provide the following information for each contract:
 - a. Vendor/Contractor (if known - List profession if not known).
 - b. Service to be performed.
 - c. Amount of requested contract.
6. List capital investments using the following three major categories of capital outlay expenditures:
 - a. Acquisitions of immovable property: which includes land, and land improvements. Acquisitions of movable property: which includes purchase of equipment, computers, mowers, etc.
 - b. Major Repairs: which includes remodeling of a room, replacement of HVAC systems, etc. These request are routed through Physical Plant.
 - c. Capital Outlay request that are submitted for state or other funding for projects such as total roof replacement, new building construction, complete building renovations, and infrastructure additions/upgrades. These request are routed through Physical Plant for submission to the state for consideration or be placed in the states capital outlay budget or other sources of funding.

(Library reference materials are requested in a lump sum by the Library).

Each capital outlay request must be identified as either a replacement (R) or a new purchase (N).

7. Scholarship/fee exemption requests must be completed in the following format:
- a. Scholarship/fee exemption title
 - b. Number awarded 20____-____(full scholarship/fee exemption equivalent basis).
 - c. Number to be awarded 20____-____(full scholarship/fee exemption equivalent basis).
 - d. Value per semester (full scholarship/fee exemption equivalent basis).
 - e. Amount requested for 20____-____.

REVENUE PROJECTIONS **(Forms X)**

Budget Units, who generate revenue through sales of services, room, board, fees, fines, penalties, etc., must complete the Revenue Projection, Form X. Use your Revenue Account Code list. If you do not have a list, see the Revenue Account Codes section of the Banner Finance Ledgers and Chart of Accounts User Guides.

Be specific in your estimates. Provide the basis for your projections, such as projected number of rooms rented "x" room rate, projected number of applicants, "x" application fee, etc.

List your revenue projections by object of revenue and total your total projected revenue.

For non-Operating Fund requests, enter the Budget Units Total Revenue on Non-Operating Fund Total Revenue and Expenditure Budget Request, Form VIII.

Compute your projected excess or deficiency. Requests to operate in a deficit situation are prohibited and will be rejected.