Date: December 22, 2016
From: Budget Office
To: Auxiliary Personnel
Subject: Auxiliary Budget Process for FY 17/18

1. Review personnel within each of the orgs in your fund
   a. In January of each year, the Budget Office will provide a report from Banner showing the personnel in each org of your fund [on or about January 10].
   b. Verify the positions and labor distribution for each position; coordinate any necessary changes with the Budget Office by January 31 (i.e., grant ending, position coming back to auxiliary). Budget office will update personnel on templates by February 15th.
   c. The amounts for budgeted wages on these reports become the wages budgeted for the next year.
   d. It is likely that there will be changes in personnel between February 15 and June 30. Any personnel actions in that time will be rolled in Banner to the next year. Your June 30 wages will be adjusted in the new year by rebalancing each org that is affected (see "-9560 / -2918" discussion below).

2. Distribute the budget template used to prepare and return your budgets
   a. A standard template will be prepared by the Budget Office and distributed to each administrator for each fund, and it will include all orgs within that fund. There will be a column for the previous year's budget for comparison purposes. A proposed budget column will have fields that are populated for wages, some benefits, contractual commitments to personnel, funding pool, debt, general fee and other transfers.

3. Fringe benefit and contractual commitment amounts
   a. The only positions that roll in Banner are in account codes 1000-1399 (39% fringes for those wages will be reflected in the benefits column). Put your budgeted amounts for other personnel costs for 1400-1899 account codes (overtime, temporaries, personal services, grad assistants, students) in the new year column. The total for fringe benefits will be computed automatically.
   b. ATB increases, longevity, and step increases will be added to the template by the Budget Office based on information from union contracts through HR. Those contractual commitments make up the first part of funding pools (FP) in account 2930. The second part of the FP will be for any extra budget amounts that are needed for various items that were discussed during the budget process that do not belong in any other account codes. (discretionary personnel actions, new positions, etc.) These "extra" amounts will be added only by the Budget Office after discussions regarding those items.

4. Develop the detailed budgets for each department in your fund
   a. Enter projected budget amounts in fields that are not shaded and are enterable.
   b. Do not enter amounts for the new year in account codes for 1000-1399, 2500, 2930, 9010, or 9410. These amounts will be shaded in the tab for each org.
   c. Reflect the budgets needed from the new year changes noted below; look carefully at actual costs from the monthly budget to actual report provided from Budget.

d. Show discretionary budgets that reflect increases/decreases in revenues from the previous year (i.e., more boarders or events cause higher food and labor costs).
e. Make reasonable and achievable revenue and expense budgets, based on actual activity and what you know of changes for the upcoming year.

5. Balancing the budget- Overhead, transfers and debt service.
   a. Enter amounts to balance **each org** within your fund (do not balance at the fund level because the fund tab does not allow entry, and is a summary of entries from each org). If your fund's budget the previous year had a balancing amount in -2918, balance each fund with a positive or negative amount in -2918. The same is true if your fund was balanced in -9560 in the previous year.
   b. The overhead in -9410 will be automatically computed as 10% of the revenues for your org.
   c. Some funds (Children's Institute, Health Services,etc) have transfers to reflect in -9520 and -9560. They will be reflected in your worksheets when you receive them. *Be careful to balance each org without zeroing the amounts in -9560.*
   d. Tuition waivers and parking costs for graduate assistants (GA) go to the org and fund of that GA.
   e. Return completed worksheets to Budget by the requested date (will be notified of this date by email.)

6. Review general fund support / or margin generated for capital use with the Chief Financial Officer for approval
   a. Jim Carroll and John Donegan meet with the CFO to finalize budgets by end of February or mid-March.

7. The Budget Office will take all non-personnel budgets from your funds/orgs and make an entry to upload into Banner as your budget for July 1 of the next year. (fringes @ 39% will roll with wages; this entry will pick up the 8% / 2% for other wage categories). Funds will then be balanced once again after the position roll during the month of July.