Technical Budget Process

Overview

FY18

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INTRODUCTION

This document provides a conceptual overview of the technical budget preparation process. It includes guidelines, step by step instructions, parameters, resources and timelines for preparing the budget. Guidelines include instructions and definitions that will remain constant for the budget process from year to year. Parameters include the information that is unique to the particular fiscal year budget preparation, for example, the rates for fringe benefits.

CONCEPTUAL OVERVIEW

The technical budget preparation process is designed in a generic manner to compile and summarize the budget information that reflects the financial planning efforts of the University of Northern Colorado. It is intended to be used as the campus-wide tool for budget preparation. The technical process is the means for which to record budget entries in the Banner ERP system for reporting during the annual budget process and for loading the budget into the system. Technically, the Budget Office is opening the next fiscal year in Banner Finance and rolling the current fiscal year base budgets for revenue, non-personnel expense, and transfers into the next fiscal year. The proposed salaries on the staffing plan plus an estimated raise and benefits are entered in the next fiscal year for planning purposes. Through a process using a review report available on Insight and an excel budget transaction entry (FUPLOAD) form, budget entries for the next fiscal year submitted by budget preparers will be entered, tracked, and reported in a manner that is reflective of the University's financial planning efforts.

A system of coding budget entries will be utilized in this process so budget transactions can be summarized for reporting purposes. Some specific transactions will require the budgeting unit to submit a form containing supplemental information about the budget transaction. The budget process guidelines will address these specific situations.

The next fiscal year staffing plan will be entered by the Budget Office before budget preparers begin working on their budgets. Estimated salary and fringe benefit increases will be entered into area budgets by the Budget Office so budget preparers will have updated personnel information when they request their data entry and review reports. This will give budget preparers an idea of what the impact of salary and fringe benefit increases will be *for planning purposes only*. Once parameters for salary increases are finalized, University leaders will develop salary recommendations by person using a spreadsheet tool to be provided. Once approved, this tool will be used by Human Resources to load salaries for payroll. The Budget Office will use the information to finalize position control salaries in the new fiscal year budget.

Budget Office Budget Development Combined Report provides department:

2 Years Prior Actuals

For your reference

Current FY Base Budget

For your reference

FY Starting Base

Includes revenue, non-position control personnel expenses, non-personnel expenses and transfers

Department provides to Budget Office:

BD05 ➕ **BD06** ➕ **BD07** ➕ **BD08**

Realignments of Revenue and Expense

Corrections to Revenue and Expenses

Permanent Expense Reductions

New Revenue and Expense Requests

Budget Office updates:

BDXX/Personnel Entries

Budget Office Salary, Fringe, and Vacancy Savings Entries

Next Fiscal Year Requested Budget

BASIC STEPS IN PREPARATION PROCESS

1. The budget preparer will run the Budget Development Combined Report from the Business Manager Private view in Insight and input the budget entries on the data input sheet including dollar amounts, budget codes, a short description of the transaction for Banner, and a longer explanation for future reference.

2. The budget preparer will prepare the budget FUPLOAD forms located either on the Budget Office SharePoint site: https://share.unco.edu/sites/finadmin/budget/default.aspx or on the Budget Office website: http://www.unco.edu/budget/.

3. The budget preparer will submit budget data entry reports and FUPLOAD forms to their assigned Org Level 4 folder on the Budget SharePoint site. Supplemental information forms, if required, can also be uploaded to the SharePoint folder.

4. Once budget transactions (FUPLOAD forms) are submitted, the budget analysts will review the information and process the FUPLOAD form(s). Budget analysts will communicate with budget preparers after entries have been loaded and are ready for review.

5. The budget preparer will retrieve the Budget Development Combined Report from Insight and review budget information to ensure the budget submission is correct. (If corrections are required, complete steps 1 through 4 again).

6. Obtain approval signatures from area VP, AVP, Dean or Director on a final copy at the highest roll up level for the budget preparer's organization (example – College of Education and Behavioral Sciences would run a Budget Development Combined Report at 400EBS and the Dean would sign it). Submit the signed paper and an electronic copy to the assigned Budget Analyst in the Budget Office.

7. Salary increase information will be submitted to the Budget Office once salary increases have final approval from the Board of Trustees.

BUDGET DEVELOPMENT COMBINED REPORT

The following is an example of the Budget Development Combined Report. The report includes two prior years actual, the current year base budget, the next year starting base, realignments, budget corrections, permanent expense reductions, estimated personnel increases for planning purposes only, approved staffing plan proposed salaries, and vacancy savings. Personnel related entries will be made by the Budget Office prior to campus budget preparation. Once budget entries are loaded into the system they will appear in the columns of this report for review and approval. The report below is an example of the Summary tab of the Budget Review Report:

University of Northern Colorado
Fiscal Year 2016 Budget Request Review Summary*

Example Report

Attribute	2013 Actual	2014 Actual	2015 Base	2016 Starting Base	Realignment Requests BD05	Budget Correction Request BD06	Permanent Expense Reduction BD07	New Revenue/ New Expense Request BD08	Salary/Fringe Est. Increase	Staffing Plan Salary	Vacancy Savings	2016 Budget Request
Exempt Salaries	629,080.00	569,016.70	780,239.00	.00	.00	.00	.00	.00	.00	.00	.00	.00
Classified Salaries	597,329.10	637,268.59	654,686.86	.00	.00	.00	.00	.00	.00	.00	.00	.00
Student Wages	10,760.79	19,855.30	14,651.00	.00	.00	.00	.00	.00	.00	.00	.00	.00
Other Wages/Compensation	2,371.78	6,914.84	3,150.00	.00	.00	.00	.00	.00	.00	.00	.00	.00
Fringe Benefits	375,472.95	367,811.28	462,459.58	.00	.00	.00	.00	.00	.00	.00	.00	.00
*TOTAL PERSONNEL EXPENSES	1,615,014.62	1,600,866.71	1,915,186.44	.00	.00	.00	.00	.00	.00	.00	.00	.00
Other Current Expenses	29,009.81	34,318.29	47,049.00	.00	.00	.00	.00	.00	.00	.00	.00	.00
Purchased Services	54,519.05	68,937.59	58,850.00	.00	.00	.00	.00	.00	.00	.00	.00	.00
Supplies	45,686.99	64,287.95	67,114.04	.00	.00	.00	.00	.00	.00	.00	.00	.00
Cost Allocation and Recoveries	694.63	193.17	150.00	.00	.00	.00	.00	.00	.00	.00	.00	.00
Travel	5,013.96	3,588.15	12,850.00	.00	.00	.00	.00	.00	.00	.00	.00	.00
Capital	.00	.00	5,000.00	.00	.00	.00	.00	.00	.00	.00	.00	.00
*TOTAL NONPERSONNEL EXPENSES	134,924.44	171,325.15	191,013.04	.00	.00	.00	.00	.00	.00	.00	.00	.00
*TOTAL EXPENDITURES/TRANSFERS	1,749,939.06	1,772,191.86	2,106,199.48	.00	.00	.00	.00	.00	.00	.00	.00	.00

CLASSIFICATION OF BUDGET ENTRIES

The University planning efforts will be categorized into five basic classifications of budget entries for budget preparation and submission for approval by executive staff and the Board of Trustees. The budget entries will be categorized by transaction codes to identify realignments, budget corrections, and permanent reductions in expenses to be committed as sustainable cost savings, and new revenue/new expense requests. A separate series of codes will be used by the Budget Office for personnel transactions.

The purpose of classifying budget entries with specific categories and definitions is to provide a way for UNC to compile the budget with specific transaction codes in an automated system for review and approval by responsible financial managers (VPs, Deans, AVP's, Directors) within the University. These categories will appear on the University budget reports for ease of review and approval. The categories will also aid in the summarization of entries for discussion by Executive Staff and approval by the Board of Trustees. These special categories will only be used for budget entries during the annual budget preparation process.

The following are the basic budget entry classifications:
- BD05 - Realignment Entries
- BD06 - Budget Correction Entries
- BD07 - Permanent Reductions in Expenses Entries (Sustainable Cost Savings)
- BD08 - New Revenue or New Expense Entries
- BDXX - Personnel Entries Entered by the Budget Office including:
    - Staffing Plan Entries
    - Salary Increase Estimates
    - Fringe Benefit Increase Entries
    - Vacancy Savings Entries

Code	Description	Definition
Realignment Entries		
BD05	Revenue and Expense Realignment	The purpose of this entry to move the budget to the appropriate revenue and expense account codes so the budget is reflective of what the actual revenue or expense has been. Revenue entries should offset one another and expense entries should offset one another. When these entries are complete, your total revenue, total expense and total transfers will be the same as before the entries are posted, but the classifications within revenue, expenses and transfers will be more accurately budgeted.
Budget Correction Requests / Entries		
BD06	Revenue and Expense Corrections	The purpose of this entry is to correct the budget for cases when the revenue budget is greater than or less than historical actual revenue by a material amount. This entry may have a corresponding increase or decrease to the expenses that support the generation of the revenue. When completed revenue and/or expenses may be more or less than the prior year budget. See guidelines for various scenarios and when a supplemental information form spending authority is required.
Permanent Reduction in Expenses		
BD07	Permanent Expense Reduction	The purpose of this entry is to permanently reduce expenses in the budget. This represents sustainable cost savings. A supplemental information form must accompany this request.
New Revenue and/or Expense Entries		
BD08	New Revenue Entry New Expense Entry	The purpose of this entry is to increase revenue for rate changes, volume changes, or changes in new activities expected in the new budget year. The increase in revenue may or may not have corresponding new expenses to support the revenue. This entry may also be a request for new expense that does not have corresponding revenue. The expense could relate to volume increases, service level changes or new non-revenue generating activities. See guidelines for various scenarios. A supplemental information form must accompany this request.
Staffing Plan Entries		
BDXX	Staffing Plan Entries F17 Salary and Fringe Entry Vacancy Savings	The Budget Office will make entries to your budgets in accordance with the Staffing Plans that were submitted and approved at the VP level. Salary increase percentage will be included along with fringe adjustments. Vacancy savings will be estimated and recorded centrally in the Budget Office.

BD05 REVENUE AND EXPENSE REALIGNMENT

BD05 Revenue Realignment Guidelines:

1) Budgets should be reviewed and adjustments should be made to revenue accounts to make the budget reflective of actual revenue realized by revenue account code.
2) Revenue realignment entries will offset one another within the same fund. Total budgeted revenue will not change but the accounts within the total revenue budget will more accurately reflect actual revenue.
3) Historical actual revenue should be reviewed as a guideline for realigning revenue budgets to equal.

BD05 Expense Entry Guidelines:

1) Budgets should be reviewed and adjustments should be made to expense accounts to make the budget reflective of actual expenditures incurred by expense account code.
2) All expense entries should offset each other within the same fund. Total expenses in the budget will not change, but the accounts within the total expense budget will be more accurately budgeted.
3) Historical actual spending should be reviewed as a guideline for realigning expense budgets to equal expected expenditures. (Three years of historical actual is provided in the manager reports.)
4) Personnel expense entries are limited to realignments of personnel expense account codes that are not included in the staffing plan such as GA/TA stipends, student wages, non-student hourly, and overtime account codes. All other positions should be addressed within the area staffing plan.

BD06 REVENUE AND EXPENSE CORRECTION

1) These are entries to correct revenue and the expenses related to generating those revenues. These entries will change the total revenue and possibly the total expense budget of the area. (These entries will be primarily in 2xxxx funds and 108xx funds – funds that contain their own sources of revenue)

2) When revenue has historically been more than or less than the budget by an amount material to that particular budget, then the revenue should be corrected.

3) This revenue correction does not represent "new" revenue to the University because the revenue has been realized, but it was not budgeted for the correct amount. (If you are expecting rate or volume changes in the new budget year – those budget requests will be considered a New Revenue/New Expense Request BD08)

4) If the revenue budget is reduced, then the corresponding expenses to produce that revenue should be reduced. If the area wants to maintain spending authority for the same level of expenses, with reduced revenue, a supplemental information form must accompany the budget request.

5) If an expense correction involves personnel expenses, it must be included in the staffing plan (all staffing plan entries will be input by the budget office). However, corrections may be required for non-staffing plan personnel expenditures such as GA/TA stipends, student wages, non-student hourly and overtime.

6) If the revenue is properly budgeted, but expenses are under budget and require an increase, a supplemental information form must accompany the budget request.

BD07 PERMANENT REDUCTION OF EXPENSES

1) These budget requests represent sustainable cost savings. They are a permanent reduction to the budget.

2) If the permanent expense reductions involve personnel expense it must be included in your staffing plan (all staffing plan entries will be input in the budget office).

3) If sustainable cost savings are identified in a fund that has its own revenue source, the amount of the sustainable cost savings may require a non-mandatory transfer. Please consult your budget analyst if you have a sustainable cost saving of this nature.

4) A supplemental information form detailing the reduction is required. Please note if the reduction of expense is a result of a reduction of services.

BD08 NEW REVENUE AND NEW EXPENSE

BD08 New Revenue Entries
1) These are entries that represent new revenue to the University. New revenue is defined as a rate or volume change that results in an increase to an existing source of revenue, or a new activity that results in a new source of revenue to the University. (The difference between this and a budget correction is that in a budget correction the rate or volume change that caused the budget to be under or overstated happened in prior years. New revenue is revenue that will occur in the new budget year.)
2) The new revenue may require some new expenses to support the revenue generation. New expenses are defined as an increase to an existing expense or an expense that has not previously been incurred in the area.
3) New revenues with corresponding new expenses will require an accompanying supplemental information form.
4) If the corresponding new expense for faculty, exempt or classified personnel, it must be included in the staffing plan (all staffing plan entries will be input in the budget office).
5) If the new revenue is from a proposed new academic fee or an adjustment to an existing academic fee, the budget office will input the revenue and related expense after the fee is approved. Academic fees forms are on the budget office website. They are currently named "Academic Fees Charged by Course" which is an excel worksheet and "Course Fee Request Form" which is a pdf to be used for all of the academic fee types. These forms must be submitted to the curriculum depository with a copy sent to the budget office. The Special Assistant to the Provost will review fee requests and forward them to the budget office upon approval.

BD08 New Expense Entries
1) These are entries that represent a new expense.
2) The new expense could relate directly to a new revenue or it could be a stand-alone expense because it relates to a new activity in the University, but that activity is not supported by its own revenue source.
3) The new expense could relate to an increase or change in service levels for an existing activity in the University, but that activity does not have its own revenue source. (It may be funded by tuition or central sources of revenue).
4) A new expense could relate to new legal or regulatory compliance.
5) A new expense will require an accompanying supplemental information form.
6) If a new expense is for personnel it must be included in the staffing plan (all staffing plan entries will be input in the budget office).

7) New expenses relating to utilities expense, postage increases, minimum wage increases (which primarily impact student employment), bond debt, and capital leases will be input by the Budget Office.

BDXX PERSONNEL RELATED TRANSACTIONS

1) Staffing plan approved proposed salaries will be input by the Budget Office.
2) Estimated increases and changes in fringe benefits will be input by the Budget Office.
3) Changes to non-position control salary accounts must have corresponding fringe entries made as well. Refer to Appendix B: Checklist and Quick Reference Guide for a list of these account codes.
4) Vacancy savings will be estimated and recorded centrally by the Budget Office.

SUPPLEMENTAL INFORMATION FORM

The supplemental information form is included in the Vice President's budget review books and the purpose of it is to provide information about the budget request so the Vice Presidents have adequate information upon which to base their decisions. Please be concise and informative in the narrative and highlight the necessity of the request and its benefits to the University. More information on what to address is included in the instructions for the form.

Supplemental information is needed in the budget preparation process if an area has budget corrections (BD06) where revenue and expenses do not balance. This is primarily expected to impact funds that have their own revenue sources. After budget corrections, if revenue is less than the expenses required to generate that revenue, then a supplemental form with additional information about the situation is required.

Supplemental information is also needed for Sustainable Cost Savings (BD07) and New Revenue and/or New Expense requests (BD08).

The supplemental information form and instructions are included below and are also available on the Budget Office SharePoint site: https://finadminshare.unco.edu/budget/default.aspx or on the Budget Office website: http://www.unco.edu/budget/.

Supplemental Information Form Instructions

General Guidelines for filling out the Supplemental Information Form:
1) Enter date and fiscal year
2) Indicate the area of the university
3) Check type of budget transactions
4) Enter amount of budget adjustment
5) Fill out the Fund/Organization that the supplemental information relates to
6) Attach a copy of the Budget Review Report for the Fund/Organization
7) Provide narrative

Narrative Guidelines:

Budget Correction Transactions (BD06):
Please provide a narrative explanation of the circumstances of budget correction transactions that have a negative bottom line impact on the university. ("Negative bottom line" meaning that revenue is less than expenses required to generate the revenue.) Explain why expenses cannot be brought in line with revenue, and the circumstances surrounding the changes in revenue and expenses.

Permanent Reduction of Expenses (BD07):
Please provide a narrative explanation of the circumstances of a budget reduction. Please note if the reduction of expense is a result of a reduction of services.

New Revenue/New Expense Transactions (BD08):
If the budget transaction is for New Revenue and/or New Expenses please provide a narrative about these new revenues and/or expenses. Explain the market circumstances surrounding the revenue and why the new expenses are necessary. Explain rate and volume changes or other circumstances that impact your revenue and expense assumptions. Please attach supplemental schedules if necessary.

If you have a new expense that does not have corresponding new revenue, please explain the necessity for the expense. Examples - a new expense that is legally mandated or a new service that is being provided to students that does not generate new revenue.

UNIVERSITY OF
NORTHERN COLORADO
Office of Finance and Budget

Supplemental Information Form

Date: [   ]   Fiscal Year: [   ]   Area of the University: [   ]

Providing supplemental information for:

○ Budget Correction Transactions (BD06)

○ Permanent Reduction of Expenses (BD07)

○ New Revenue/Expense Transactions (BD08)

Amount of budget adjustment: [   ]

Fund [   ]   Org [   ]   Acct [   ]   Program [   ]

Attach Budget Review Report for the Fund/Org for which this supplemental information form is being submitted.

Narrative:

IMPLEMENTING SALARY INCREASES

Campus areas will receive Excel salary increase data entry worksheets after salary increase parameters have been established for the new fiscal year. The worksheet will be distributed by Human Resources at the beginning of June and they will be returned to Human Resources at the end of June. Human Resources will use the information to load payroll for the fiscal year and the Budget Office will use the information to complete position control and finalize the payroll budget.

These worksheets will include the most current payroll information, so if a position was hired at an amount different than the staffing plan, the current salary of that position will appear on the data entry worksheet. If the position is not hired yet, the staffing plan amount will appear on the data entry worksheet.

TRAINING MATERIALS

Training materials and information about the budget process is available on the Budget Office website: www.unco.edu/Budget

Forms used for the budget process are available on the Budget Office website and also on the Budget Office SharePoint site: https://finadminshare.unco.edu/budget/default.aspx

Once you are on our website select Budget Development Process located in the Resource Links on the left side of the page. Information included on the website is:

- FY Budget Process Overview Document
- Step by Step Instructions
- Forms for Budget Process
- Parameters for Budget Preparation
- Budget Analyst assigned by area
- SharePoint and WebXtender links

APPENDIX A – PARAMETERS FOR FY18

Item	FY18
State Funding	Governor's budget = 1.2% increase
Tuition Increases	Resident undergraduate tuition rates 6.8% Graduate and Extended Campus rates 3.0%
Enrollment Increases	New First-Time Undergraduate Target 2,280 New Undergraduate Transfer Target 834 New Undergraduate International Target 144 New Domestic Graduate Target 1,007 New International Graduate Target 89
Room and Board Increases	Average increase = 2%
Academic Fee Increases (Course, Participation, On-Line, Supervision, Assessment)	No rate increases on fees. New courses or special situations not already submitted in the curriculum process should be submitted to the curriculum depository using the forms on the budget office website.
Student Fee	3% increase
Capital Fee	Annual full-time student increase of $150
Technology Fee	3% increase
Library Fee	3% increase
Parking Fees	Recommendations to be made to the CFO
Other revenue increases	Recommendations to be made to the CFO
Staffing	2017-2018 staffing plans will be used to budget personnel
Compensation	Initial 2% salary pool; to be revisited in March with the hope of increasing it to 3.0% after we know more about Fall 17 enrollment. Minimum wage increase to $9.30 per hour booked by the Budget Office.
Fringe Benefit (as a percent of salaries) Full Benefits Reduced Benefits	 33.2% 16.5%
Sustainable Cost Savings	$800,000 in new sustainable cost savings
Cost of Sales	Identify any revenue growth and associated COS volume growth and any externally mandated cost increases. (no postage increase for FY18)
OCE, Purchased Services, Supplies	Generally no increases. Identify any externally mandated increases. Budget Office books postage increases.
Scholarships, GA/TA	Undergraduate increase consistent with the Ruffalo Noel Levitz model = 28% Graduate increase = 25% of new revenue.
Travel	Generally no increases. Identify any externally mandated increases.
Utilities	Schedules to be provided by the Budget Office. Budget entries will be booked by the Budget Office. Estimated budget reduction of 9%.
Strategic Investments	Further implementation of the nine core plans; academic priorities including faculty start-up costs = $5.1 million.
Capital	Deferred Maintenance $5.4 million Equipment $1 million Small Capital $1 million
Administrative Overhead Allocation Rate	5.74%
Police Allocation	No change
Academic Overhead Allocation Rate (Applies to Extended Studies only)	1.40%
University Center Space Charges	Rates available on Budget Office SharePoint.
Facilities Charge Rates	No change

APPENDIX B – CHECKLIST AND REFERENCE GUIDES

Yes	No	Item
❑	❑	Did you move budget out of any discontinued account codes?
❑	❑	Do your BD05's offset and equal zero in total?
❑	❑	Do your non-position control payroll account codes have appropriate fringe benefits budgeted? (See list on the following page)
❑	❑	Do you have a supplemental information form for all new budget requests (BD08's)
❑	❑	Do you have a supplemental information form for any Permanent expense reductions? (BD07's)
❑	❑	Do you have a supplemental information form for any budget corrections where expenses are greater than revenue in a fund? (BD06's)
❑	❑	Do you have special situations with academic fees that require a supplemental information form or a request that must be submitted to the curriculum depository?
❑	❑	Do you have any self-supporting funds that do not balance that require explanation on a supplemental information form?
❑	❑	Did you adjust your 5.74% administrative overhead in the funds that require it?
❑	❑	Did you closely compare amounts expended to amounts budgeted in OCE vs. Purchased Services vs. Supplies and make sure the budget is in the correct category?
❑	❑	Did you obtain Dean, Director or AVP approval and submit final approved copy to the budget office?

FUPLOAD CHECKLIST

- ☐ Make sure you downloaded the current FUPLOAD form found on the Budget Office website or SharePoint.
- ☐ Filter your Budget Data Entry worksheet by BD code. Use one FUPLOAD form for each BD code.
- ☐ Make sure your FUPLOAD includes Program codes.
- ☐ Make sure each FOAP line has a dollar amount, you cannot leave "blanks or zeroes" on the FUPLOAD form.
- ☐ Make sure you did not include negative numbers i.e. (3,000) or -3,000

CHART OF NON-POSITION CONTROL SALARY AND FRINGE CODES

Salary Account Code	Description	Fringe Account Code	Description
Faculty Codes			
61228	Faculty Summer/Interim Full Benefits	61728	Fringe Full-Faculty Summer/Interim
61250	Fac Overload w/Auth PSN Full Benefits	61730	Fringe Full-Nonbase Faculty
61368	Faculty Summer/Interim Reduced Benefits	61738	Fringe Reduc-Faculty Summer/Interim
61380	You should not have budget in this account if you do it needs to be moved.		
61382	Faculty Temporary Full Benefits	61730	Fringe Full-Nonbase Faculty
61384	Faculty Temporary Reduced Benefits	61740	Fringe Reduced-Nonbase Faculty
61520	Faculty Academic Yr PSA Full Benefits	61730	Fringe Full-Nonbase Faculty
61528	Faculty PSA Sum/Interim Full Fringe	61728	Fringe Full-Faculty Summer/Interim
61560	Faculty Academic Yr PSA Reduced Benefits	61740	Fringe Reduced-Nonbase Faculty
61568	Faculty PSA Sum/Interim Reduced Benefits	61738	Fringe Reduc-Faculty Summer/Interim
Exempt Codes			
62520	Admin Exempt PSA Full Benefits	*62815	Budget Exempt PSA Fringe
62560	Admin Exempt PSA PT Reduced Benefits	*62815	Budget Exempt PSA Fringe
Classified Codes			
63221	Classified Nonbase Increase FT	63721	Fringe Full-Class Nonbase Increase
63230	Classified Overtime Wages	*63815	Budget Class OT, Shift Diff & PSA Fringe
63240	Classified Shift Differential	*63815	Budget Class OT, Shift Diff & PSA Fringe
63410	Classified Personal Service Agreement	*63815	Budget Class OT, Shift Diff & PSA Fringe
Other Non-Position Control Salary and Fringe Codes			
65110	NonStudent Hourly Wages	64720	Fringe Reduced-NonStudent Hourly
65120	NonStudent Salary Temporary	64720	Fringe Reduced-NonStudent Hourly

* New fringe codes. If you have salary budget in the Salary Account Code located in the column to the left of these codes please include fringe budget

January 2017

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
1	2	3	4	5	6	7
8	9	10 FY18 Training: Budget Overview 9-11	11	12 FY18 Training: Budget Overview 1:00 – 3:00	13	14
		FY18 Budget Process Campus preparation → Technical 3:00 – 4:00				
15	16 Holiday UNC Closed	17	18	19	20	21
		FY18 Budget Process Campus preparation →			BOT Meeting	
22	23	24	25	26	27	28
		FY18 Budget Process Campus preparation →				
29	30	31				
	FY18 Budget Process Campus preparation →					

February 2017

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
			1 Budgets due from Business Managers to Budget Office	**2**	**3**	**4**
5	**6**	**7**	**8**	**9**	**10**	**11**
	Budget Office processes FUPLOADs for FY18 Budget →					
12	**13**	**14**	**15**	**16**	**17** Preliminary consolidated University Budget due to CFO	**18**
	Budget office reviews submissions, Budgets entered in FY18 Development via FUPLOAD forms, Reports available to Business Managers to check and make corrections →					
19	**20**	**21**	**22**	**23**	**24**	**25**
	Budget office reviews submissions, Budgets entered in FY18 Development via FUPLOAD forms, Reports available to Business Managers to check and make corrections →					
26	**27**	**28**				

March 2017

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
			1	2	3 BOT Meeting	4
5	6	7	8	9	10 **FY18 Budget Information to VP's**	11
12	13	14	15	16	17	18
			UNC Spring Break Week →			
19	20	21	22	23	24	25
26	27	28	29	30	31	

APPENDIX D – BUDGET ANALYST ASSIGNED BY AREA

Area of the University	Budget Analyst	Phone
Alumni & Development	Janene Roys	1-1053
Athletics	Mike Bohnhoff	1-1894
Athletics Scholarships	Mike Bohnhoff	1-1894
Auxiliary Facility System	Tara White	1-1439
Board of Trustees	Kathy Martin	1-2320
Campus Community and Climate	Tara White	1-1439
Capital Projects (Small) / Equipment Requests	John Wieser	1-4708
College of Education and Behavioral Sciences	Mike Bohnhoff	1-1894
College of Humanities and Social Sciences	Mike Bohnhoff	1-1894
College of Natural and Health Sciences	Tara White	1-1439
College of Performing and Visual Arts	Tara White	1-1439
Enrollment Management	Tara White	1-1439
Enrollment Management Financial Aid	Mike Bohnhoff	1-1894
Extended Campus	Mike Bohnhoff	1-1894
Facilities	John Wieser	1-4708
Finance & Administration	Kathy Martin	1-2320
Finance (includes General Accounting / Bursar & Budget)	Kathy Martin	1-2320
Graduate School	Janene Roys	1-1053
Human Resources	Tara White	1-1439
Information Technology	John Wieser	1-4708
Monfort College of Business	John Wieser	1-4708
Office of Sponsored Programs / AVP Research	Mike Bohnhoff	1-1894
Other Auxiliary Services	John Wieser	1-4708
President's Office	Kathy Martin	1-2320
Provost	Janene Roys	1-1053
Purchasing and A/P	Tara White	1-1439
Registrar's Office	Kathy Martin	1-2320
Student Engagement / Dean of Students	Tara White	1-1439
University College	Tara White	1-1439
University Libraries	John Wieser	1-4708
University Police	John Wieser	1-4708
University Relations	Janene Roys	1-1053