

## ***QUICK OVERVIEW OF FY2014-15 BBR***

**Time Frame** – January 13, 2014 – January 31, 2014

<b><u>Resources</u></b>	<b><u>Location</u></b>
• BBR Manual	<a href="http://louisville.edu/finance/budget/opbuds/1415">BBR Manual Online</a> (http://louisville.edu/finance/budget/opbuds/1415)
• BPS PowerPoint Manual	<a href="http://louisville.edu/finance/budget/budgetforms/budpreppresentation.pdf">BPS Presentation Online</a> (http://louisville.edu/finance/budget/budgetforms/budpreppresentation.pdf)

<b><u>Reports Units Need to Run</u></b>	<b><u>Location</u></b>
• Budget Development Balancing Report Less Fringe	BPS
• Program Budget – (Self-Supporting Entity Budget Request)	BPS
• Detail Departmental Expenditure	BPS

*I really think this is going to be the best “Phase One” in many years! -  
Anonymous*

2014-15 OPERATING BUDGET

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## OVERVIEW

**TIMEFRAME:** It is time for units and departments to become actively involved in the detailed preparation of next year's annual budget—the Fiscal Year 2014-15 (FY15) Operating Budget. The first step is to agree on the beginning amounts—or base budgets. This “**Base Budget Reconciliation (BBR)**” begins now and will conclude on **Friday, January 31, 2014**.

**DEFINITION:** The BBR is the process of reconciling the unit's FY15 general fund budget, adjusted for approved permanent changes made to the unit's budget as documented by the Office of Budget and Financial Planning (BFP). Specifically, it is obtaining and documenting agreement between unit and BFP records, and the computerized Budget Preparation System (BPS).

The BBR is performed at the program, CSD (College, School, Division), and University-wide levels. [A listing of CSD names and codes is in Appendix D.] This step is necessary so that both the units and BFP are beginning the development of the FY15 budget using the same general fund base.

**PURPOSE:** This reconciliation is the starting point for developing the electronic BPS a detailed line item budget for each unit for the next fiscal year. When the operating budget is completed and approved by the Board of Trustees in May, it will represent a statement of the University's and its component units' financial spending plans for the upcoming year. The budget will serve as a basis for management control and fiscal accountability.

**RESOURCE PERSONS:** To coordinate the budget development process, each dean and vice president has identified a person within his or her office to act as liaison between the unit and BFP. These individuals (Unit Budget Coordinators - UBC) will be asked to coordinate the flow of information, disseminate budget work papers, and oversee reconciling the base budget. **A list of UBCs appears in Appendix E. Inquiries from departments relating to particular budget problems should be addressed directly to their respective UBC.**

BFP will channel all inquiries and formal communications to and through these UBC during the budget development cycle. Questions relating to the BPS and other technical matters may be addressed directly to your Policy and Budget Analyst. **A list of unit assignments by analyst is provided in Appendix F.**

**CONDITIONS:** The base budget estimates for each program are the base—or building blocks—upon which the following year's budget is developed. However, **they should not be construed at this time as an approved allocation or a firm commitment of University general funds.** Further changes may be made to budgets during the budget development cycle as the Kentucky General Assembly, the Council on Postsecondary Education and the University's leadership team makes important policy and resource decisions over the coming months.

ALL FUNDING SOURCES: While units are only required to reconcile the general fund program base budget, it is **essential that units also review and update their non-general fund budgets during this process**. Clinics, Academic Program Support, Endowments, and Athletic programs are key examples of programs that must be reviewed for structural balance.

**Clinic (Cxxxx) and Academic Program Support (Pxxxx)** budgets—jointly referred to as “Clinic Budgets”—will again be fully incorporated into this year’s budget development cycle and loaded on July 1<sup>st</sup> into the PeopleSoft Financial System from the BPS. Units will begin clinic budget development in January, and the completed financial plans (proposed budgets for both revenue and expenses) are to be submitted to the Executive Vice President for Health Affairs in February. Unless the unit is granted an exception by BFP, clinic budgets will be balanced—expenses equal to the forecast revenue plus any projected year-end carryover. Necessary revisions will be coordinated during the clinic budget review and approval process over the following weeks with final clinic budgets projected to be available by the end of March.

**Endowment (Exxxx)** Endowment information is tentatively scheduled to be distributed to units electronically in March. Budget Coordinators will complete the applicable forms and work with BFP to adjust their endowment budgets in the BPS.

As in prior years, the University of Louisville **Athletic Association (ULAA)** will participate in the University’s budget development process. ULAA staff will ensure that the revenue and expenditures reflected in the BPS are in agreement with the approved ULAA budget. Once the revenue and expenditure budgets are balanced and approved by the ULAA Board of Directors, the budget will be loaded into the University’s financial system via the BPS.

## **INSTRUCTIONS FOR SUBMITTING THE 2014-15 BBR**

### **General**

The BBR process was revamped to reconcile the general fund base budget. The Base Budget Estimate and Reconciliation sheets were replaced with a Budget Development Balancing Report Less Fringe (BDBRLF) in University Reports. **(See Appendix A)**

The BDBRLF compares the adopted FY 2013-14 budget (less fringe benefits with salary credits) plus/minus approved Continuing Annual Requirement (CAR) adjustments to the current data in the BPS with salary credits. CAR adjustments approved through November 30, 2013 are included in the BDBRLF. **No** CAR adjustments, however, have been entered into the BPS; units must enter their own approved CAR adjustments and then explain any variances by CSD. At the end of the reconciliation process, program balances must agree with the amounts in the budget system.

The BDBRLF is due to BFP by Friday, January 31, 2014. If you have any issues or concerns while reconciling, please contact your Policy and Budget Analyst.

Units **will have access** to the Budget Panels in the BPS. However, no access will be granted to the system until the employee has attended a BPS training session (held on January 13, 2014).

### **Instructions**

The following information and guidelines should be used to input the line item details for this BBR.

1. Run the 2014-15 Detail Departmental Report (DDR) – located in PeopleSoft Financials\_U of L\_Budget\_Panels\_Reports\_Detail Departmental Expend.
  - a. Includes approved 2013-14 Operating Budget and salary credits
  - b. Excludes Fringe Benefits
2. Run BDBRLF
  - a. University Reports – Department Planning
    - i. Use either department number or use \* as wildcard
    - ii. Use CSD or \* as wildcard
    - iii. Use by General Funds
3. Compare BDBRLF BPS program totals to the DDR program totals
  - a. Make sure totals on DDR & BDBRLF agree
    - i. If there are any discrepancies, identify the issue(s), then contact your budget analyst.
4. Enter any approved CAR adjustments in the BPS (BPS) located in PeopleSoft Financials\_UofL Budget Panels
  - a. Position and Current Expense panels should reflect Fiscal Year 2015, Last Upd (updated) on 10-29-13
5. Re-run the BDBRLF report by CSD to verify user changes to BPS
  - a. If additional corrections are needed in BPS, repeat Step 4
  - b. Otherwise, go to Step 6
6. Export the BDBRLF to Excel
  - a. If the CSD bottom line changes
    - i. Add a variance explanation column to the report
    - ii. Explain any change(s) to the CSD

7. Make sure the BPS totals on the BDBRLF agrees with the DDR
8. Attach your BDBRLF by CSD or Department in an email and submit to your Policy and Budget Analyst
9. Great news, you're done!

***No Organizational Changes Are To Be Included***

The BBR is to ensure that units, the Office of Budget and Financial Planning and the BPS are all synchronized at the same starting point—for development of next year's budget. As such, planned organizational changes **should not be addressed in this reconciliation**. Changes in organizational structure will be input during the budget development process after the base budget is reconciled (usually in early March).

Also, **Hospital program (Hxxxx)** expenses are funded by specific revenue from hospital operations. Hxxxx programs must be reconciled in the aggregate to the July 1, 2013 Hospital revenue budget. No other changes should be made in Hxxxx program budgets until after completion of the BBR. Hxxxx program changes will then be documented by Budget Revision Request/Budget Change Orders (BRR/BCO) to ensure that the Hospital revenue and expense projections remain balanced.

Similarly, "**program budgets**" —those specifically funded by program generated revenue—(1xxxx, 4xxxx, Cxxxx, Exxxx, Pxxxx and Sxxxx program types) should not address organizational changes or adjustments in the level of projected operating activity. Such changes will be addressed separately from the BBR as part of the program budget development/approval process.

Finally, other than reconciling approved changes that have occurred since July 1, 2013, **no other changes affecting the bottom line of your unit's expense budget should be input at this time.** If there is a question about whether to include a change in this BBR, please contact your BFP Policy and Budget Analyst for clarification.

***Budget Reconciliation – General Funds***

**BUDGET PREPARATION SYSTEM**

Each University department or budgetary unit is required to prepare a detailed line item budget in the BPS. The information required of each department is quite detailed and necessitates close attention on the part of those preparing the budget. Special care in preparing the budget and entering budget information into the system will greatly reduce the chances of unnecessary error.

### *Input Pages – BPS*

The BPS is an on-line system designed to reduce the time required to prepare budget information and transfer the information from units to BFP. The on-line aspect of this process provides menu driven access to pages which display information about a position or line item contained in the budget. The **Positions** page displays attributes and financial information about a position. The **Current Expenses** page displays information about a single operating expense item. These pages allow for modifications of the information, the addition of new positions or items, the deletion of a position or item, and changes in the funding source(s) for the position or item.

Layouts of the input pages and instructions for their use are documented in the BPS Training Manual 2014-15. All UBM's are required to attend one of the budget system training sessions on January 13, 2014 before system access is granted.

A unique line number identifies budget lines within a program. These numbers are automatically generated at the time the record is created and cannot be changed. The budget line number is the key for referencing a particular budget line in the BPS.

Each time a new budget line is created or a change is made to an existing line, a Reason Code must be entered. **A table of all permissible reason codes is shown in Appendix G.**

### *Salary and Wage Guidelines*

The position budget panels in the base budget consist of salaries and wages for all University employees using data that was loaded from the 2013-14 budget. Any changes (reclassifications, promotions, etc.) since July 1, 2013 must be reconciled to this adjusted budget figure.

Since data will be directly loaded into the Position Management system at the conclusion of the budget development cycle, it is imperative that salary amounts and funding sources be correct and that other related data elements contained in the BPS are accurate. Carefully review all of the data elements in each budget line.

Use the following guidelines in preparing the budget submission for the various salary types:

1. Faculty Salary Line Items - For purposes of this submission, all faculty positions will be budgeted using *adjusted* July 1, 2013 salary amounts. **Each term faculty position should be entered as a separate budget line and not included in lump sum budget lines.** Projected FY15 salary increases, including anticipated faculty promotions, will not be entered at this time. The source(s) of funds anticipated for each faculty position as of July 1, 2014 should be shown in the Budget Position Funding Data section. For example, if the projected funding source(s) supporting a faculty position differs from that shown in BPS, change the Budget Position Funding Data for that budget line to show the expected

source of funding for FY15. Similarly, all other data elements - except salary amount – that relate to a faculty position should be shown as they will exist on July 1, 2014.

2. Staff Salary and Wage Line Items - Staff positions will also be budgeted using *adjusted* July 1, 2013 wage and salary amounts. Projected FY15 wage and salary increases for next fiscal year, including anticipated promotions or position reclassifications, will not be entered for this submission. The source(s) of funds anticipated for each staff position as of July 1, 2014 should be shown in the Budget Position Funding Data section. If the projected funding for a staff position differs from that shown in the BPS, make changes to reflect the actual source of funds projected for FY15. All other data elements (except salary amounts) relating to staff positions should be shown as they will exist on July 1, 2014.
3. Administrator Salary Line Items - Board-appointed "Administrator" positions are to be budgeted using the same procedures as directed above for faculty and staff positions.
4. All Other Personal Service Line Items – For this BBR, all other personal service items will be budgeted at current FY13 levels.

***Current Expense Guidelines (Supplies, Operating Expenses, Travel, and Capital Outlay)***

The base budget consists of all Current Expenses using an adjusted July 1, 2013 budget. Any CAR changes since July 1<sup>st</sup> must be reconciled to this adjusted budget figure. No further re-budgeting between programs or between current expense categories (account codes) should be done until after the base budget is reconciled.

***Personal Service Budgeting***

Personal service budgets include two types of budget line items: individual positions and lump sum positions. Both types of budget lines are entered on the Positions page. By far, most of the budget lines you will deal with are individual positions. University budget policy restricts the use of lump sums.

The data element **Full-Time Annual Salary Rate (FTASR)** is in the “Budget Position Data” section on the Position page. The FTASR represents the annualized salary amount for a full-time equivalent (FTE) position. It is used to calculate an FTE. The FTE for a position may not exceed 1.0.

- For many positions, the individual filling the position will receive a salary from that position only and the funding for that salary will come from one source. In those instances, the FTASR will be the single salary amount.
- In some cases, the funding for that salary will come from more than one source. In such



cases, the FTASR will be the sum of the amounts from all funding sources for the position.

- An individual may be employed in more than one position and receive salaries from each position. In that event, the FTASR is the sum of salaries received from all positions and all funding sources. Search on the Positions Page using the “EmplID” field to identify all the lines budgeted for such an individual.

The “Budget Position Data” section displays the **Pay Grade** for the budgeted position and the minimum and maximum pay rates for that grade. This feature should help in identifying persons who exceed the maximum rate for that grade and will need to have a one-time X-Pay entered later in the budget cycle when merit amounts are input.

The **Job Code** number, as assigned by University Human Resources, is also in the “Budget Position Data” section on the Position page. This code is used to derive the official position title. To change a position title, change the job code. [View a current listing of job codes with the associated pay grade.](#)

The **Position Control Number** (PCN) in the “Budget Position Data” section is a unique eight-digit number assigned to a specific position at the University in conjunction with the person filling that position.

The **Contract Type** field allows designation of the basis on which the individual is paid. This field has a drop-down box to select the appropriate category.

The **Standard Hours** figure is the number of hours a classified employee typically is scheduled to work each week. The Standard Hours figure is either 37.5 or 40. Standard Hours is used in calculating the FTASR amount for classified staff for a given fiscal year.

The **Tenure Eligible** and **Tenure Date** codes are two pieces of information unique to **faculty positions**. If codes and dates are already entered, please check them for accuracy and make any corrections.

The first field, “**Tenure Eligible**,” is for recording tenure status. Use the field’s drop-down box to select the appropriate status. Should there be a change in the tenure status of a faculty member, use the most recent status. While deans are considered administrators, show their respective faculty tenure information in the position record. The tenure status of other administrators with faculty rank should also be identified.

The second field records the “**Tenure Date**.” For tenured faculty, indicate the date that the incumbent of the position was awarded tenure. For positions eligible for tenure, indicate the date that the incumbent of the position is expected to receive tenure. The calendar icon to the right of the field allows easy entry of the date.

The following applies to amending wages and salaries of employees using the Budget Positions panel of the BPS:

- Check every budgeted position line to verify that all data is correct. If there are no changes, enter Reason Code “44” (Adj Budget/Base Reconciliation) and then “SAVE” each position line to ensure that the data and name of the incumbent are accurately recorded. (The “Save” button is at the bottom left of the panel).
- If any field in the “Budget Position Data” or “Budget Position Funding Data” sections need updating, enter a Reason Code, make the appropriate changes, and Save the record. **(See Appendix G for a listing of reason codes.)**
- If you wish to change the **funding source**, enter a reason code and enter the speedtype for the new funding program in the “Speedtype” box of the “Budget Position Funding Data” section. Tab out of the box, check that the correct new funding source is displayed, and save the record.
- Use the same procedure to change the **Account Code and or Earnings Type**.
- If the pay amount (“Original Amt” and/or “Requested Amt” fields) is incorrect, make the necessary adjustment by entering positive or negative (-) amounts in the “Base +/-” field and the “CAR +/-” field. The system will automatically update the record when it is saved. When completed, check the amounts in each row to be sure that they correspond to their respective funding source and that the total in the bottom row is what should be budgeted for the position.
- If you wish to add a new funding source, enter a reason code and click on the blue “plus” symbol in the upper right portion of the “Budget Position Funding Data” section; then enter the appropriate information for the data elements corresponding to the additional funding for that position. The math will be done automatically when the record is saved. Check to see if you have entered the correct amounts.
- Do not use dollar signs (\$) as they will be rejected by the system. Show only whole dollars; do not use cents. Round all figures to the next highest dollar per your calculation (with exception of the calculated amount for the hourly pay rate for classified employees, which may be shown with up to six decimal places in the FTASR).

**Adjustments to existing or new one-time salary credits may be budgeted in the budget preparation system. Please note that the credit **may not be entered** until it has been **formally approved by BFP**.**

***The Effect of Grants and Contracts on Budget Development***

Previously, unique speedtypes for some anticipated grants and contracts would not normally be available while the budget is being prepared. These situations—where a new grant has been or is expected to be awarded, but official confirmation has not been received—make it difficult to budget salaries and wages for persons whose funding source had not yet been confirmed. A similar situation might occur when multi-year grants change program numbers each "grant year" but the new grant number has not yet been assigned.

Procedures now exist that enable departments to budget positions on new speedtypes and relieve much of the pressure to process budget changes and expense transfers after the beginning of the fiscal year. When there is knowledge that a sponsor will make an award, UBM's should work closely with representatives from the Office of Grants Management (OGM) or the Office of Industry Contracts (OIC), as appropriate, to ensure that chartfields are set up in advance of the award start date and to establish a pre-award speedtype.

- [View the policy and procedures for creating chartfields in advance of the award start date.](#)
- [View the policy and procedures for pre-award spending.](#)
- [Access the single form to initiate either of these special requests \(Guarantee/Pre-award Spending Chartfield and Speedtype Request\) on the Executive Vice President for Research and Innovation website.](#)

**Grants and Contracts that Expire During the Fiscal Year.**

This year, under certain circumstances, units may use Research Incentive Fund (RIF), [i.e., Rxxxx program] to budget positions when the associated grant expires during the fiscal year. The RIF funds will serve as a temporary placeholder for positions until the actual grant award is distributed by the sponsor. The following chart shows when the RIF option may be used. Please contact your budget analyst for more information.

<b>Grant Expiration Date</b>	<b>Budget Position Method Necessary</b>
October 1, 2013 – March 31, 2014	Chartfield in Advance of Award
April 1, 2014 – June 30, 2014	RIF position may be established until actual award from sponsor

Using these non-general fund budgeting procedures, departments should be able to budget positions on the correct funding program at the front end of the budget process and reduce the need to process numerous position control and payroll corrections after the beginning of the new fiscal year.

### ***Lump Sum Position Budgeting***

Lump sum amounts are to be budgeted in the same manner as vacant positions except that a special Lump Sum Type code identifying each lump sum must be shown in the Lump Sum Type field. The available Lump Sum Budget Codes are shown in a drop-down box. Lump sums may be budgeted for the following items:

- Adjunct Faculty, Part-Time Lecturers and Instructors (but not Term Faculty positions, which should each be entered as a separate budget line)
- Administrative X-Pays (for example, those amounts budgeted for faculty on special administrative duties such as Assistant or Associate Deans)
- Budget Reallocation
- Part-Time Clinical Instructors
- House Staff Salaries
- Overtime Wages
- Shift Differential Wages
- Student Wages
- Medical Residents
- Temporary and Casual Wages
- Post-Doctoral Salaries

### ***Current Expense Budgeting***

The Current Expense budget page is an abbreviated form of the Positions page. The information provided includes all current expense amounts which were originally budgeted as of July 1, 2013. Any CAR adjustments made since July 1<sup>st</sup>, **if not already entered**, will need to be input to the BPS.

Check all items on the screen for accuracy. Remember these aspects of current expense budgeting:

- If you do not wish to make changes to a specific budget line, verify the budgeted amounts as correct and proceed to the next budget line. Many current expense items will require little or no change to that already shown on the screen.
- If you wish to adjust the budget amount only, either up or down, enter a reason code and show the amount of increase or decrease in the “Base +/-” box and also in the “CAR +/-” box. The system will total the items automatically when the record is saved.
- Use the individual Account Code appropriate for the type of expense. [View the complete listing of Account Codes on the Vice President for Finance website.](#)

### *SUBSEQUENT CHANGES TO THE BASE BUDGET*

After the BFP completes the University-wide BBR, units will be notified that the BPS is again accessible to units. Occasionally, the BPS will be temporarily closed to the units while certain central processing and reconciling takes place.

For the most part, changes to the proposed FY15 Operating Budget, after the initial (electronic) submission of your BBR can be done through the BPS, simply by identifying specific line numbers to be changed, deleted or added. This will be a largely decentralized process which requires unit business administrators to keep their budgets in balance. That is, for general funds **the total of any increases in certain budget lines must be offset by a similar total of decreases in other budget lines.** BFP monitors' unit budget balances on a weekly basis during the budget development cycle and will contact Unit Budget Coordinators to correct out-of-balance situations.

There may be times when the bottom line budget of units will need to change. This may be due to strategic initiatives, budget reductions to schools or programs, or transfers of budgets between major units. So that these changes can be recorded properly and processed in a consistent manner, the new BRR/BCO form will be used to document changes to the system. The unit should complete a BRR/BCO and submit it electronically to the appropriate BFP Policy and Budget Analyst. [Access the BRR/BCO form and instructions on the BFP website](#), a sample BRR/BCO is shown in **Appendix B**.

### *VSIP CREDIT INSTRUCTIONS*

In the spring of 2013, the University offered a Voluntary Separation Incentive Program (VSIP) to faculty and staff. The VSIP program provided eligible faculty and staff a financial incentive to separate from employment status with the University. The voluntary separation incentive will provide Leadership with the opportunity to strategically reorganize and reallocate faculty and staff positions across the University.

During the development of the FY 15 operating budget, BFP will add VSIP credits at the **Dean / VP Level** and **prior to**, reconciliation. Thus, at the beginning, your budgets are reduced by the amount of the VSIP credit.

The credit is reflected by a unique VSIP program number and is being added to the S&E account code (541000). For example, a CSD will have a VSIP credit of \$20,000 in VSIP program 0xxxx budgeted in account code 541000. To fund the VSIP credits each unit must reduce the appropriate "unit" program(s) in BPS to cover the VSIP credit.

Below are examples of options to cover credits:

- 1) Delete position(s)
- 2) Reallocate funds from another position
- 3) Use other funding source(s)

Additional information will be provided at the January 13<sup>th</sup> meeting.

### ***BUDGET REVISION REQUEST/BUDGET CHANGE ORDER (BRR/BCO)***

The budget revision request form is used to revise the current and CAR budgets. After the BBR, we also required the units to submit budget change orders to document changes to the new year budget. The two forms are now combined into a new BRR/BCO form. [Access the BRR/BCO form](#) and [BRR/BCO instructions](#), sample available in **Appendix B**.

### ***OTHER BUDGET DEVELOPMENT ACTIVITY***

#### ***PROGRAM BUDGETS - Self-Supporting Entity Budget Request Instructions***

Program budgets are revenue generating self-supporting entities. These programs are in the 1x, 4x and Sx program categories. The program budgets are due to your budget analyst on **Friday, February 7, 2014**. Please use the instructions below to complete the program budgets.

1. Run the Self-Supporting Entity Budget Worksheet found in University Reports.  
Financials – Department – Planning
2. Export this report in Excel Format to a folder of your choosing.
3. Review Three Year History and Complete the 2015 proposed section on the Excel file.  
***All revenue and expense projections should be rounded to the nearest 100. University Policy states that any change to self-supporting entity budgets should be equal to or greater than \$5,000.***
  - a. Estimate any revenue you expect to receive during the new fiscal year.
  - b. Estimate all expenses you expect to incur during the new fiscal year including salaries, fringe benefits (28.5% of salary) and operating expenses.
  - c. Estimate a 3% salary increase for FY15.
  - d. Estimate any departmental credits you expect to receive during the new fiscal year.
  - e. Add subtotal formula to the revenue and expense sections.

**BASE BUDGET RECONCILIATION**  
2014-2015 OPERATING BUDGET

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- f. Add a formula to subtract expenditures from total income. Total revenue should equal total expenses for a surplus/deficit on the new fiscal year of zero.
  - g. Suggestion, you can add a column and formulas to calculate the change from FY14 to FY15.
- 
- 4. Fill in the description of program and explanation of amounts requested – text box at the bottom of the report.
  - 5. Send completed Program Budgets Excel spreadsheet via email to your Policy and Budget Analyst.
  - 6. You will receive notification from your budget analyst when your program budgets are approved.

# APPENDICES



**BASE BUDGET RECONCILIATION  
2014-2015 OPERATING BUDGET**

Appendix A

**2014-2015 Departmental Budget Balancing Report Less Fringe**

*ADD COLUMN IF NEEDED  
VARIANCE EXPLANATION*

<u>FUND</u>	<u>PROGRAM</u>	<u>DESCR</u>	<u>DEPTID</u>	<u>DESCR</u>	<u>CSD</u> <u>DESCI</u>	<u>POOL</u>	<u>ORIGINAL</u>	<u>CAR</u>	<u>ADJUSTED</u>	<u>BPS</u>	<u>VARIANCE</u>	
1000	1XXXX	Program Name	2222222222	Department Name	44 ASP	Operating Expense	176,576	0	176,576	176,576	0	
1000	1XXXX	Program Name	2222222222	Department Name	44 ASP	Operating Expense	100,000	0	100,000	100,000	0	
1000	1XXXX	Program Name	2222222222	Department Name	44 ASP	Salary	221,351	0	221,351	221,351	0	
1000	1XXXX	Program Name	2222222222	Department Name	44 ASP	Operating Expense	8,426	0	8,426	8,426	0	
1000	1XXXX	Program Name	2222222222	Department Name	44 ASP	Salary	360,868	0	360,868	360,868	0	
1000	1XXXX	Program Name	2222222222	Department Name	44 ASP	Operating Expense	17,596	0	17,596	17,596	0	
1000	1XXXX	Program Name	2222222222	Department Name	44 ASP	Operating Expense	25,000	0	25,000	25,000	0	
1000	1XXXX	Program Name	2222222222	Department Name	44 ASP	Operating Expense	28,000	0	28,000	28,000	0	
						<b>ASP</b>	<b>937,817</b>	<b>0</b>	<b>937,817</b>	<b>937,817</b>	<b>0</b>	
1000	01XXX	Program Name	2222222222	Department Name	47 OAP	Operating Expense	100,000	0	100,000	100,000	0	
						<b>OAP</b>	<b>100,000</b>	<b>0</b>	<b>100,000</b>	<b>100,000</b>	<b>0</b>	
1000	01XXX	Program Name	2222222222	Department Name	65 AID	Operating Expense	2,200	0	2,200	2,200	0	
1000	01XXX	Program Name	2222222222	Department Name	65 AID	Operating Expense	130,800	0	130,800	130,800	0	
						<b>AID</b>	<b>133,000</b>	<b>0</b>	<b>133,000</b>	<b>133,000</b>	<b>0</b>	
1000	01XXX	Program Name	2222222222	Department Name	84 GIE	Operating Expense	215,561	0	215,561	215,561	0	
1000	01XXX	Program Name	2222222222	Department Name	84 GIE	Salary	321,837	0	321,837	321,837	0	
1000	01XXX	Program Name	2222222222	Department Name	84 GIE	Operating Expense	63,210	0	63,210	63,210	0	
1000	01XXX	Program Name	2222222222	Department Name	84 GIE	Department Credit	(471,872)	0	(471,872)	(471,872)	0	
						<b>GIE</b>	<b>128,736</b>	<b>0</b>	<b>128,736</b>	<b>128,736</b>	<b>0</b>	
1000	01XXX	Program Name	2222222222	Department Name	56X ISX	Salary	1,328,028	(36,355)	1,291,673	1,318,673	(27,000)	PCN 90001458 - funding from 30384
1000	01XXX	Program Name	2222222222	Department Name	56X ISX	Operating Expense	87,441	0	87,441	87,441	0	
1000	01XXX	Program Name	2222222222	Department Name	56X ISX	Operating Expense	50,000	0	50,000	50,000	0	
1000	01XXX	Program Name	2222222222	Department Name	56X ISX	Operating Expense	(16,908)	0	(16,908)	(16,908)	0	
1000	01XXX	Program Name	2222222222	Department Name	56X ISX	Operating Expense	(83,852)	68,730	(15,122)	(15,122)	0	
1000	01XXX	Program Name	2222222222	Department Name	56X ISX	Salary	104,565	0	104,565	104,565	0	
1000	01XXX	Program Name	2222222222	Department Name	56X ISX	Operating Expense	14,324	0	14,324	14,324	0	
1000	01XXX	Program Name	2222222222	Department Name	56X ISX	Salary	114,213	2,210	116,423	123,673	(7,250)	PCN 50001384 from 01010
1000	01XXX	Program Name	2222222222	Department Name	56X ISX	Salary Credits	(7,000)	0	(7,000)	(7,000)	0	
1000	01XXX	Program Name	2222222222	Department Name	56X ISX	Operating Expense	132,955	0	132,955	132,955	0	
1000	01XXX	Program Name	2222222222	Department Name	56X ISX	Salary	0	50,000	50,000	9,675	40,325	PCN 90001458 \$27,000 to 01008 & PCN 90006828 \$13,325 to 01323
1000	01XXX	Program Name	2222222222	Department Name	56X ISX	Salary	276,529	106,801	383,330	376,080	7,250	PCN 90014856 - Sal difference in old & new director, funding to 30197
1000	01XXX	Program Name	2222222222	Department Name	56X ISX	Operating Expense	51,859	0	51,859	51,859	0	
1000	01XXX	Program Name	2222222222	Department Name	56X ISX	Salary	27,708	0	27,708	27,708	0	
1000	01XXX	Program Name	2222222222	Department Name	56X ISX	Salary	28,132	0	28,132	28,132	0	
1000	01XXX	Program Name	2222222222	Department Name	56X ISX	Salary	178,337	0	178,337	178,337	0	
1000	01XXX	Program Name	2222222222	Department Name	56X ISX	Operating Expense	18,526	0	18,526	18,526	0	
1000	01XXX	Program Name	2222222222	Department Name	56X ISX	Salary	462,895	0	462,895	462,895	0	

**BASE BUDGET RECONCILIATION  
2014-2015 OPERATING BUDGET**

1000	01XXX	Program Name	2222222222	Department Name	56X ISX	Operating Expense	32,073	0	32,073	32,073	0	
1000	01XXX	Program Name	2222222222	Department Name	56X ISX	Salary	42,297	0	42,297	42,297	0	
1000	01XXX	Program Name	2222222222	Department Name	56X ISX	Operating Expense	2,753	0	2,753	2,753	0	
1000	01XXX	Program Name	2222222222	Department Name	56X ISX	Department Credit	(56,900)	0	(56,900)	(56,900)	0	
1000	01XXX	Program Name	2222222222	Department Name	56X ISX	Salary	998,324	54,093	1,052,417	1,065,742	(13,325)	PCN 90006828 \$13,325 from 30384
1000	01XXX	Program Name	2222222222	Department Name	56X ISX	Operating Expense	37,706	0	37,706	37,706	0	
1000	01XXX	Program Name	2222222222	Department Name	56X ISX	Salary	92,410	0	92,410	92,410	0	
1000	01XXX	Program Name	2222222222	Department Name	56X ISX	Operating Expense	182,000	0	182,000	182,000	0	
1000	01XXX	Program Name	2222222222	Department Name	56X ISX	Salary	564,641	0	564,641	564,641	0	
1000	01XXX	Program Name	2222222222	Department Name	56X ISX	Operating Expense	43,318	0	43,318	43,318	0	
1000	01XXX	Program Name	2222222222	Department Name	56X ISX	Salary	64,896	0	64,896	64,896	0	
1000	01XXX	Program Name	2222222222	Department Name	56X ISX	Salary Credits	(64,896)	0	(64,896)	(64,896)	0	
1000	01XXX	Program Name	2222222222	Department Name	56X ISX	Salary	181,629	0	181,629	181,629	0	
1000	01XXX	Program Name	2222222222	Department Name	56X ISX	Operating Expense	10,000	0	10,000	10,000	0	
1000	01XXX	Program Name	2222222222	Department Name	56X ISX	Salary	140,871	0	140,871	157,871	(17,000)	PCN 90010198 \$17,000 for CXX duties funding from 01936
1000	01XXX	Program Name	2222222222	Department Name	56X ISX	Operating Expense	25,923	0	25,923	25,923	0	
1000	01XXX	Program Name	2222222222	Department Name	56X ISX	Salary	64,973	0	64,973	47,973	17,000	PCN 90015452 \$17,000 to 01544 for CXX duties
1000	01XXX	Program Name	2222222222	Department Name	56X ISX	Operating Expense	1,271	0	1,271	1,271	0	
<b>IS2</b>							<b>5,131,041</b>	<b>245,479</b>	<b>5,376,520</b>	<b>5,376,520</b>	<b>0</b>	

**BASE BUDGET RECONCILIATION  
2014-2015 OPERATING BUDGET**

Appendix B

**University of Louisville**

**Budget Revision/Change Order Request - BRR/BCO**

[Click here for instructions](#) Form revised 08/2013

<b>CSD</b>	<b>Department ID</b>	<b>Department Name</b>	<b>For Month</b>	<b>Fiscal Year</b>	<b>Budget Reference #</b>
<input type="text"/>	<input type="text"/>	<-- Enter Dept # for Automatic Name Entry	<input type="text"/>	2013-14	Select <input type="text"/> <small>Enter initials and a sequence number, limit 7 characters</small>
<b>Type of Request</b>					
<input type="checkbox"/> <b>Additional Allocation (new money)</b>	<input type="checkbox"/> <b>Allocation Offset by Income/Credit</b>	<input type="checkbox"/> <b>Other</b>	<b>Schedule D Code:</b> SCHEDULE D CODES: SELECT ONE <input type="text"/>		
<b>Description / Justification for Budget Revision:</b>			<b>CAR Code:</b> CAR Codes: SELECT ONE <input type="text"/>		
					<b>Journal Number(s) and Dated Posted:</b>

**REMEMBER: Enter Preparer's Name and Date at Lower Left under 'Prepared by:' -- THIS REMINDER WILL THEN DISAPPEAR.**

Budget Line	CSD	Fund	Department	Program Number	Program Name	Budget Pool Description	Account Code	Requested		Position Number (8 digits)
								CY Amount	CAR Amount	
					<- enter speedtype		0	0	0	
					& name/CSD will autofit		0	0	0	
							0	0	0	
							0	0	0	
							0	0	0	
							0	0	0	
							0	0	0	
							0	0	0	
							0	0	0	

**Prepared by:**

\_\_\_\_\_ Date

**Policy and Budget Analyst Comments:**

**Recommended/Approved By:**

Signature \_\_\_\_\_ Date \_\_\_\_\_

**Central Approval, if Required:**

Signature \_\_\_\_\_ Date \_\_\_\_\_

**BASE BUDGET RECONCILIATION**  
2014-2015 OPERATING BUDGET

Appendix C

Program Budgets (Self-Supporting Program)

lxxx

xx12500lxx

As of FY2014, Period 6

Fund: 1000

1/9/14

	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014 YTD</u>	<u>2014 BPS</u>	<u>2015 Proposed</u>
<b>Cash Balance</b>						
Cash	0	0	0	(1,518)	0	
<b>Income</b>						
424190-Misc Services	342,241	329,097	268,237	121,851	300,000	
426201-Fees - Other	0	0	0	0	50,000	
426207-Fees - Credit Card	(442)	(1,228)	(1,360)	(865)	0	
454300-Gift-Corporate	0	(12,500)	0	(190)	0	
Total Income	341,799	315,369	266,877	120,796	350,000	
<b>Expenditures</b>						
Salary	89,525	101,140	118,213	53,884	115,740	
Fringe Benefits	33,881	34,652	36,975	19,286	43,314	
Operating Expenses	175,029	137,215	97,244	38,735	190,946	
Department Credits	0	0	40	0	0	
Admin Fee	20,890	27,319	22,197	11,191	0	
Transfers Out						
Total Expenditures	319,324	300,326	274,670	123,096	350,000	
<b>Surplus/Deficit</b>	22,475	15,043	(7,793)	(2,300)	0	

Description of program operations and explanation of amounts requested:

(Round Income/Expense totals to the nearest 100)

**BASE BUDGET RECONCILIATION**  
2014-2015 OPERATING BUDGET

Appendix D

<b>Colleges, Schools and Divisions (CSD) and Vice President (VP) Codes</b>			
CSD			VP/Exec. Level
02	A&S	College of Arts & Sciences	28
05	KNT	Kent School of Social Work	32
07	SC	Service Centers	-
08	COB	College of Business	30
11	DTL	School of Dentistry	41
14	ED	College of Education & Human Development	31
17	SIGS	School of Interdisciplinary and Graduate Studies (SIGS)	36
18	RES	Executive Vice President for Research and Innovation	21
20	LAW	School of Law	33
22	PH	School of Public Health & Information Sciences	45
23	MED	School of Medicine	42
26	MUS	School of Music	34
29	NUR	School of Nursing	43
32	UGA	Undergraduate Affairs	205
35	SPD	J.B. Speed School of Engineering	29
37	EVPHA	Executive VP for Health Affairs	40
44	ASP	Academic Support Programs	-
47	OAP	Other Academic Programs	-
50	LIB	University Libraries	27
53	PP	Physical Plant	233
56		Institutional Support	-
56A	IS1	President	10
56B	IS2	Executive Vice President and Provost	20
56C	IS3	Vice President - Business Affairs	23
56D	IS4	Vice President – Information Technology	25
56E	IS5	Vice President - University Advancement	24
56F	IS6	Vice President – Community Engagement	26
56G	IS7	Vice President – Finance	12
56H	IS8	Vice President – Human Resources	37
57	RVS	University Reserves	-
-	-	VP Student Affairs	22
59	SA	Student Activities	-
60	SGA	Student Government Association	-
61	EMO	Enrollment Management Office	206
65	AID	Student Financial Aid	-
68	ATH	Intercollegiate Athletics	11
71	AUX	Auxiliary Enterprises	-
72	HSG	University Housing	-
77	HOS	Hospital	-
80	MC	Metropolitan College	204
84	GIE	General Institutional Expense	-
97	TR	Mandatory Transfers	-

Appendix E

<b>SCHEDULE OF BUDGET COORDINATORS</b>	
<b>Vice President Area / College, School, or Division</b>	<b>Unit Budget Coordinator</b>
College of Arts and Sciences	Ms. Jeanie McCabe
College of Business	Ms. Denise McKnight
School of Dentistry	Ms. Melissa Atkinson
College of Education and Human Development	Ms. Julia Collins
Kent School of Social Work	Ms. Elana Nance
Brandeis School of Law	Mr. Jon-Paul Moody
University Libraries	Ms. Karen Nalley
School of Medicine	Ms. Celeste Carter
Metropolitan College	Mr. Joseph Dablow
School of Music	Mr. Paul Detwiler
School of Nursing	Ms. Emylene Rodenas
School of Public Health and Information Sciences	Ms. Wanda Long
J.B. Speed School of Engineering	Ms. Connie Braden
School of Interdisciplinary & Graduate Studies	Ms. LeAnn Taylor
Undergraduate Affairs	Mr. Joseph Dablow
Delphi Center for Teaching and Learning	Ms. Debra Dearing
Vice President for Athletics	Mr. Jeff Spoelker
President	Mr. Aria Razavi
Executive Vice President and University Provost	Ms. Bridget Burke
Executive Vice President for Health Affairs	Mr. Maurice Snook
Executive Vice President for Research	Mr. Craig Schroeder
Vice President for Business Affairs	Ms. Melissa Long Shuter
Vice President for Information Technology	Mr. James Parr
Vice President for University Advancement	Ms. Alicia Clark
Vice President for Community Engagement	Ms. Susan Rhodes
Vice President for Finance	Ms. Cecilie Ashanta
Vice President for Student Affairs	Ms. Suzanne Galbreath
Vice President for Human Resources	Ms. Lisa London
Enrollment Management Office	Mr. Joseph Dablow

**BASE BUDGET RECONCILIATION**  
2014-2015 OPERATING BUDGET

Appendix F

SCHEDULE OF POLICY AND BUDGET ANALYSTS		
Analyst	Responsible Units	Other Responsibilities
Eunice Barbour	<ul style="list-style-type: none"> <li>➤ AID (mixed CSD)</li> <li>➤ College of Business</li> <li>➤ Enrollment Management</li> <li>➤ Executive VP and University Provost               <ul style="list-style-type: none"> <li>○ Delphi Center/Distance Education</li> </ul> </li> <li>➤ Metropolitan College</li> <li>➤ OAP (mixed CSD)</li> <li>➤ School of Interdisciplinary &amp; Graduate Studies</li> <li>➤ Student Financial Aid</li> <li>➤ Undergraduate Affairs</li> </ul>	Financial Aid Model Liaison for Capital Budget Plant Fund
Chris Hodgkins	<ul style="list-style-type: none"> <li>➤ Auxiliaries (mixed CSD)</li> <li>➤ School of Music</li> <li>➤ VP for Human Resources</li> <li>➤ VP for Student Affairs (incl. SGA and Housing)</li> </ul>	Administrative Fee Report FD Reports State Budget Preparation
Steve Lovas	<ul style="list-style-type: none"> <li>➤ ASP (mixed CSD)</li> <li>➤ College of Education &amp; Human Development</li> <li>➤ Executive VP for Research</li> <li>➤ GIE (mixed CSD)</li> <li>➤ J.B. Speed School of Engineering</li> <li>➤ Kent School of Social Work</li> <li>➤ University Libraries</li> <li>➤ VP for Community Engagement</li> </ul>	Research Foundation F&A Distribution Report Schedule D Service Center Coordinator VSIP Coordinator
Ann Phillips	<ul style="list-style-type: none"> <li>➤ Cardiovascular Institute</li> <li>➤ Executive VP for Health Affairs</li> <li>➤ School of Dentistry</li> <li>➤ School of Medicine</li> <li>➤ School of Nursing</li> <li>➤ School of Public Health</li> <li>➤ U of L Hospital</li> </ul>	Clinic Budgets Program Budgets Summary QCCT
Priscilla Tingle	<ul style="list-style-type: none"> <li>➤ SC (mixed CSD)</li> <li>➤ School of Law</li> <li>➤ School of Interdisciplinary and Graduate Studies</li> <li>➤ VP for Business Affairs (incl. Physical Plant)</li> <li>➤ VP for IT</li> </ul>	Administrator Salary Process Efficiency Efforts Report One-Time Salary Credits
Martyna Warren	<ul style="list-style-type: none"> <li>➤ College of Arts and Sciences</li> <li>➤ Office of the President</li> <li>➤ RVS (mixed CSD)</li> <li>➤ VP for Athletics</li> <li>➤ VP for Finance</li> <li>➤ VP for University Advancement</li> </ul>	Budget vs. Actual Fringe Report CAR Report Fringe Benefit Development Systems Reports and Training University-wide Reserves and Debt Service Report

Appendix G

<b>REASON CODE TABLE</b>			
REASON CODE	DESCRIPTION	REASON CODE	DESCRIPTION
00	Initial Budget Load	34	Adj Bud/Fixed Costs
01	Salary Adjust/Across the Board	35	Adj Bud/Fringe Benefits
02	Salary Adjust/Merit Increase	36	Adj Bud/Internal Reallocation
03	Salary Adjust-Reclass/Promo	37	Adj Bud/University R&R Plan
04	Salary Adjust/Market Increase	38	Adj Bud/Unit Reorganization
09	Salary Adjust/Other	39	Adj Bud/Ch Grant,Contract Stat
10	Adj Pgm Bud/Offset by New Rev	40	Adj Bud/Fill Vacant Position
11	Adj Pgm Bud/Offset by Dep Cred	41	Adj Bud/Ch Filled to Vacant Position
12	Adj Pgm Bud/Endowment Funds	42	Adj Bud/Eliminate Position
19	Adj Pgm Bud/Other	43	Adj Bud/Budget Reduction
20	Enhancement / New Position	44	Adj Bud/Base Reconciliation
21	Enhancement/Increase to Posn	45	Adj Bud/BRR Approved
22	Enhancement/Current Expense	46	Adj Bud/BTR Approved
23	Enhancement/Capital Outlay	47	Adj Bud/Ch Grant,Contract Fund
29	Enhancement/Other	59	Adj Bud/Other
30	Adj Bud/Change in Funding Srce	60	Attribute Modification
31	Adj Bud/Rebud btw Exist Accts	62	Account Percent Change
32	Adj Bud/Telephone Services	71	Attrib Modification/Subcde Chg
33	Adj Bud/Computer Allocation	90	Eliminate Position from System



Appendix H

**Professional and Classified Salary Ranges**  
**Gap and Spread Analysis (FY 2013 - 2014)**

**Exempt Professional & Administrative**

<b>Grade</b>	<b>Min</b>	<b>Spread</b>	<b>Mid</b>	<b>Spread</b>	<b>Max</b>	<b>Spread Min-Max</b>
EB	23,660	26%	29,791	21%	35,921	52%
Gap	6%		14%		19%	
EC	25,088	35%	33,833	26%	42,579	70%
Gap	18%		18%		18%	
ED	29,604	35%	39,859	26%	50,113	69%
Gap	16%		18%		19%	
EE	34,263	37%	46,992	27%	59,722	74%
Gap	18%		18%		18%	
EF	40,430	37%	55,385	27%	70,340	74%
Gap	18%		18%		18%	
EG	47,706	37%	65,288	27%	82,869	74%
Gap	16%		18%		19%	
EH	55,233	39%	77,015	28%	98,797	79%
Gap	18%		18%		18%	
EI	65,172	39%	90,809	28%	116,445	79%
Gap	18%		18%		18%	
EJ	76,903	39%	107,088	28%	137,274	79%

**Non-Exempt Classified Staff**

<b>Grade</b>	<b>Min</b>	<b>Spread</b>	<b>Mid</b>	<b>Spread</b>	<b>Max</b>	<b>Spread Min-Max</b>
NA	\$10.00	20%	\$12.04	23%	\$14.84	48%
Gap	4%		15%		17%	
NB	\$10.41	33%	\$13.88	25%	\$17.34	67%
Gap	16%		17%		18%	
NC	\$12.07	35%	\$16.30	26%	\$20.53	70%
Gap	18%		18%		17%	
ND	\$14.24	35%	\$19.18	26%	\$24.11	69%
Gap	16%		18%		19%	
NE	\$16.47	37%	\$22.61	27%	\$28.75	75%
Gap	18%		18%		18%	
NF	\$19.43	37%	\$26.64	27%	\$33.85	74%
Gap	18%		18%		18%	
NG	\$22.94	37%	\$31.41	27%	\$39.87	74%
Gap	16%		18%		19%	
NH	\$26.56	39%	\$37.05	28%	\$47.53	79%
Gap	18%		18%		18%	
NI	\$31.33	39%	\$43.67	28%	\$56.00	79%