



UNIVERSITY of WISCONSIN

GREEN BAY

***OPERATING BUDGET INSTRUCTIONS
AND TIMELINE***

FISCAL YEAR 2017-18

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2017-18 Operating Budget Timeline

July through September, 2016

- Operating budget assumptions and directions set in accordance with the campus strategic plan.
- Division/Department meetings to establish operating budget parameters:
 - Goals and Objectives
 - New or expanded programs and initiatives
 - Uses and targets for program revenue fund balances
 - Organizational changes

October 3, 2016

- The following items will be available on the budgsub drive:
 - Budget instructions
 - Budget request spreadsheets and Fund 102 reconciliation spreadsheets
 - Master Fee schedule (for changes to existing fees)
 - Fee Change Request Form (fee increases of 3% or more and new fees require the Chancellor's approval). ****NEW** The forms should be saved to the appropriate division folder on the budgsub drive. Any attachments must also be saved electronically.**
 - By this date, Human Resources notified departments of all career progression eligible employees for the coming fiscal year. Departments must budget for career progressions, title changes and faculty promotions. See the HR website for details on these policies.

October/November, 2016

- SUFAC review of student fee funded auxiliary budgets
- Budget Office meetings with Divisions/Departments to review six year projections (to be scheduled separately)

December 5, 2016

- Fee Change Request forms due to the Budget Office.

January 9, 2017 – January 20, 2017

- Budget review meetings with divisions/departments (to be scheduled separately)
- Feedback to Division chairs on approved/disapproved fee change

January 30, 2017

- Budgsub drive lockout of the request spreadsheets

January 31, 2017 – April 14, 2017

- Budget staff review of department submissions, verify request matches allocation
- Manual entry of campus operating budget into the UW System's 3270 budget software:
 - FTE & Personnel Changes – add new staff, delete terminated employees, add/update vacant positions, faculty promotions, career progressions, title changes
 - Fringe benefits for non-GPR funds
 - Supplies & Expenses, Capital, Sales Credits, Aid to Individuals, Provisional lines for salary increases, etc.
 - Update budget request sheets as needed
- Reconciliation of the budget:
 - By Department, Fund, Division, and FTE

April 15, 2017

- Budget staff submits final budget and required reports to UW-System.

2017-18 Operating Budget Overview & Assumptions

***** Please note that some information contained herein is subject to change pending further instructions and details on budget preparation from UW System.*****

The following guidelines should be followed in preparing the 2017-18 operating budget:

Funding Sources:

- Budgeted amounts for state appropriations (Funds 102 and 402) are limited to the total allocation received from the State. The total allocation for each area is detailed in the individual department request sheets and the reconciliation folders on the budgsub\$ share drive.
- Budgets for the following funds should be based on the anticipated level of activity for the fiscal year:
 - Program revenue: Funds 128, 132 and 136
 - Academic Student Fees: Funds 131 and Fund 189
 - Non-Federal Grants: Fund 133
 - Federal Grants: Fund 144
 - Federal Overhead: Fund 150
 - Gifts: Fund 233

Budget Assumptions:

- Six-year budget projection spreadsheets must be completed for all departments with FY16 year-end cash balances of \$5,000 or more in Funds 128, 131, 132, 136, 150, 189.
- The following information pertains to the Assumptions tab of the six-year projection budget spreadsheets:

<i>Enter your own assumptions that pertain to your department expectations.</i>					
<i>OR</i>					
<i>You can use these standard assumptions for normal operations.</i>					
2017-18 BUDGET REQUEST	2018-19	2019-20	2020-21	2021-22	2022-23
REVENUE ASSUMPTIONS					
% CHANGE IN SALES AND CHARGES	2.00%	2.00%	2.00%	2.00%	2.00%
INTEREST RATE ON CASH BALANCES	0.50%	1.00%	1.00%	2.00%	2.00%
EXPENSE ASSUMPTIONS					
% CHANGE FOR ACADEMIC SALARIES	2.00%	2.00%	2.00%	2.00%	2.00%
% CHANGE FOR CLASSIFIED SALARIES	2.00%	2.00%	2.00%	2.00%	2.00%
% CHANGE FOR LTE SALARIES	2.00%	2.00%	2.00%	2.00%	2.00%
% CHANGE FOR STUDENT SALARIES	2.00%	2.00%	2.00%	2.00%	2.00%
% CHANGE FOR FRINGE BENEFITS	4.00%	4.00%	4.00%	4.00%	4.00%
% CHANGE FOR SUPPLIES AND EXPENSE	2.50%	2.50%	2.50%	2.50%	2.50%

- There is a page in the six-year projection spreadsheets to add notes on any program changes or budget assumptions that pertain to the budget submission.
- Each area should track any reallocations and funding changes that have been made between budget years, as we are routinely asked to provide UW System with this type of information in conjunction with the campus's budget submission.

Compensation Planning:

- Fringe benefit expenses – please use 20% of salaries plus the cost of health insurance to calculate the fringe benefit amount. We have provided a **fringe benefit calculator** on the budgsub\$ share drive to be used to calculate fringe benefits for program revenue operations. Contact the Budget Office to update fringe benefits rates in the budget sheets.
- All requests for career progressions and title changes should be included in the budget request forms, including dollars for re-titling or promotions. The procedures established by Human Resources must be followed and all changes must be approved at the appropriate administrative level. Please visit the Human Resources website for the appropriate policies, procedures, timeframes and documents. These salary increases should be budgeted as provisional salary lines even if final approval has not been received by the time the budget is submitted.
- Policies and procedures for other compensation adjustments can be found on the HR website.
- **We are budgeting for a 2% pay plan for the 2017-18 budget year.** All non-GPR funded salary accounts (all Funds except 102, 402, and 104) must contain provisional amounts for salary increases. Since this is a biennial budget year, we will not know whether there will actually be a pay plan until after the budget is submitted.
- Promotion to Full Professor requires a **\$4,922** base increase and promotion to Associate Professor, a **\$3,076** base increase. Units are required to budget the full amount for the promotion.
- Sabbaticals are coded to Program 6. Individuals on one-semester sabbaticals should be coded 50% to Program 2 and 50% to Program 6. Individuals on full-year sabbaticals should be coded 35% to Program 2 and 65% to Program 6.

Instructions for Completing Campus Budget Request Sheets (Excel Files)

Budgsub Drive Summary:

The budget forms for completing area pre-merit budget requests are available on the budgsub\$ share drive. Individuals authorized by their area leader are allowed access, which is maintained by the Budget staff. If you, or someone in your area, need access contact the Budget staff via email. The budgsub\$ share drive contains budget information as follows:

Fee Change Requests Folder

- Contains separate folders for each division. Save all requests for fee increase that exceed 3% and any new fees. If additional documentation is required, please save that information electronically in addition to the Fee Change Request form.

Reconciliation Folder

- Contains various budget reconciliations for GPR Funds for both the dollars and FTE allocated to each area.

Request Folder

- Contains separate folders for each department. These sheets are used for the data entry of the pre-merit budget requests.
 1. ***Request Sheets:*** The file names use the XXXXRequest.xlsx format. This file is the data input workbook where the pre-merit budget is built at the department level and includes the departmental budget and staffing requests.
 2. ***Non-GPR/Auxiliary and Program Revenue Forms (if applicable):*** Separate data input workbooks containing Auxiliary and Program Revenue budget forms are included as appropriate for each department. These workbook file names start with “x” (in a few cases the files start with “zz”) and contain the applicable Fund Code number. Note: The Division-wide 128 workbooks, which include the entire division’s activity, are located in the Division Summaries folder for the following areas: University Union, Athletics, and Clinics and Fundraisers.

Division Summary Folders:

- Contains three workbooks within each division summary folder. These files are automatically updated, therefore no data entry is required for these workbooks.
 1. **Non-Personnel Summary:** This workbook contains department and division totals for non-salary line items,--S&E, Charges for Services (Sales Credits), Capital, Special Purpose, and Aids to Individuals (Financial Aid).
 2. **Personnel Summary:** This workbook summarizes departmental and divisional personnel budgets by various employee categories.
 3. **All Funds Summary:** This workbook summarizes divisional resources by personnel vs. non-personnel services.

These same summary tables are also available at the area level in the Area Summaries Folder.

Entry of Budget Data in Excel Sheets

Completing the Request Worksheets (XXXXRequest.XLS)

The request workbook contains the departmental requests and the pre-merit academic and classified staffing request worksheets. The departmental requests are on the first worksheet labeled 'Summaries'. They are contained in Columns A through T and run from top to bottom in Department ID order. There is a separate section on the worksheet for each Department ID/Fund/Program combination.

The academic and classified staffing requests are on the second worksheet labeled 'Salary Detail', in Columns A through AG. They are in Department ID order. Unclassified and Classified staff are listed as separate schedules (Schedule 1 and Schedule 2) within the worksheet.

The remaining worksheets in the workbook include the following. No data entry is required:

- Summary tables for salaries and FTE (Salaries Prior, Salaries Request, FTE Prior, and FTE Request)
- A worksheet listing percentages used in calculating non-GPR fringe benefits (Fringes)
- Three additional worksheets (criteria, VALIDITY, and Ranges) are included to give functionality to the workbooks.

** Please contact the Budget staff (ext. 2335) if you need to add pages for a new Department ID code or add a new fund or program to an existing Department ID. Those changes will require revisions to the various summary tables. New Department ID codes must be approved during the budget process. Each department is responsible for completing the new budget pages.

Worksheet 1 (Summaries tab): 2017-18 Pre-Merit Budget Requests: Departmental Summaries

The departmental summary page titled "2017-18 Pre-Merit Request" includes historical information and budget requests by major expenditure classification. A page is included for each fund and program budgeted to that Department ID. The cells in which data entry is allowed are highlighted in yellow. All other cells are protected. Enter only non-salary amounts requested for 2017-18 (Column S). Personnel requests are linked to the salary pages and are updated automatically. Enter requests as whole dollar amounts.

Fringe Benefits:

- For GPR Funds (102, 402), no fringe benefit expenses are included in the budget (these expenses are budgeted centrally for the campus).
- Fringe benefits for non-GPR funds are automatically calculated for each category of employee using the percentages entered on the worksheet labeled "Fringes".
 - For Non-Federal Grant (Fund 133) and Federal Grant (Fund 144), the percentages entered are the current extramural support rate for campus, which are adjusted annually.
 - For Gift (Fund 233) funds, actual fringe expenses are used.
 - For Funds 128, 131, 136, 150, 189, and 233, the percentages entered represent the System average for each classification of employees. Note: The department is responsible for the actual cost of fringe benefit expense for all employees paid on these funds. Fringe benefit costs are 20% of salary plus the cost of health insurance. Estimates of the 2017-18 health insurance premiums are included in the fringe benefit calculator on the Budgsub\$ share drive. Contact the Budget staff if you need to change the default fringe benefit rate for your department (Keep in mind that changing the percentages will affect the fringes assigned to all such accounts within that workbook.)

Worksheet 2 (Salary Detail Tab): Schedules 1 and 2--Pre-Merit Academic Staffing Request and Classified Staffing Request

Schedule 1 shows the unclassified staff detail for the department using the previous year's Redbook budget as the starting point. All funds and programs approved for each department ID are included, with a fund breakdown provided in the "Fund Totals" section at the bottom of the page.

Data Entry Notes:

- Data entry is allowed only for the cells highlighted in yellow
- Changes to existing data are not allowed on this worksheet
- Dollar changes to existing personnel/provisional amounts should be entered in Column AB in whole dollars
- FTE's are automatically calculated based on the dollar amounts entered in Column AB and the full-time rate entered in Column I
- To delete an existing person/provisional amount, deduct the amount in Column AB
- To add an individual, vacant position, or provisional amount:
 - Type in the information in Columns A through N as needed
 - Enter the dollar amount in Column AB
- Proposed base salary increases should be entered as a "Provisional Amount for Salary Increases" and not added to the individual's salary line
- If there are insufficient blank lines to enter all the proposed personnel changes, please contact the Budget staff

Please note: To have the table summarize correctly, it is important that "Type" in Column I be entered as well as the "Fund" & "Program" in columns L and N.

Appointment types are as follows:

Academic

IF Instructional Faculty (Legal Faculty)
IAS Instructional Academic Staff
NIF Non-Instructional Faculty (Legal Faculty)
NIAS Non-Instructional Academic Staff
PROV Provisional Amounts: Additional Instruction, Summer Support, etc.

Classified

CL Classified Positions
PROV Provisional Amounts: Additional Staff, Overtime, etc
LTE Provisional Amounts for LTE
STD Provisional Amounts for Student Help

Full time rates entered in Column I should be the 2017-18 academic year or annual rates for unclassified personnel, and the 2017-18 hourly rate for classified staff.

HRS Position Numbers are assigned by Human Resources for all positions. Existing HRS Position Numbers have been entered in Column C on the worksheet. If a change to a position is made, such as filling a previously vacant position, the position number assigned to the vacancy

should be entered in Column C on the row where the new individual is entered. A new position should be identified by entering “NEW” in Column C.

Drop-down Boxes

Validation checks and drop down boxes have been included for certain cells. Cells with dropdown boxes of choices will have a small box with a down arrow next to them. Clicking on the arrow opens the boxes. Information may be entered in a particular cell by selecting one of the choices in the drop-down box.

Auxiliary and Program Operations Budget Request Assumptions

Operations partially or fully funded by Fund 128 must prepare auxiliary budget submissions. Any department with a cash balance of **\$5,000** or more in Funds 128, 131, 132, 136, 150, 189 must prepare a Program Revenue budget submission. Following is a list of specific guidelines and notes to use in completing the auxiliary and program revenue budget submissions.

Reporting Threshold

- There is no 2017-18 reporting threshold for rate increases for Apartment rates, Parking, and Segregated Fees. When submitting the auxiliary budget to UW System, the campus is required to provide an explanation for all rate changes. Any departments with Seg Fee rate changes will need to submit a written narrative explaining the changes.
- Any department with a program revenue cash balances that exceeds \$5,000 must complete the six year budget projection spreadsheet detailing revenue, expenses, capital expenditures, balance transfers, and program notes. This information will be aggregated at the campus level by the Budget Office.

We have not received the 2017-18 operating budget information from the UW System Budget office, but will update this as it becomes available. Use the following information to complete your budgets.

- Budget for a 2% pay plan for 2017-18 for unclassified and university staff.
- Estimated 4% increase for fringe benefits. Fringe benefit costs are 20% of salary plus the cost of health insurance. See the fringe rate calculator on the Budgsub\$ share drive for specific information regarding health insurance rate estimates.
- The auxiliary and program budget submissions, both in terms of dollars and positions should be as accurate as possible. Because these are continuing funds, spending authority and position count can be increased as needed.
- The assumptions have been pre-populated on the auxiliary budget request sheet for the anticipated increases for Interest Rate on Cash Balances, % Change for Academic Salaries, % Change for Classified Salaries and % Change for Fringe Benefits. Adjustments can be made as necessary.
- Estimated interest rates for 2017-18 are 0.50%.
- Auxiliaries that receive SUFAC funding should ensure that the approved SUFAC action agrees with the information contained in the area budget submission.

- Reserve funds should be used to smooth the impact of rate increases so no one set of students pays a disproportionate share.
- 2017-18 debt service (Fund 123) allocations will be distributed when received from System Administration.
- Capital is defined as equipment with a unit price of \$5,000 or more and a useful life of greater than one year

Following is a summary of the Business & Finance Administrative Charges to the various auxiliary operations in 2017-18. For the 2017-18 budget process, the Vice Chancellor for Business and Finance has recommended a 0% increase, so the amounts will remain unchanged, as follows:

**Business and Finance
Administrative Charges
For Fiscal Year 2017-18**

Department	Total Charge
Parking	\$ 8,309
Dean of Students	97
Bookstore	52,193
Golf Course	13,060
Program Support	81
University Union	54,475
Athletics	59,182
Intramurals	11,133
Residence Life	96,324
Health Services	1,023
Student Organizations	967
Fleet Vehicles	271
Student Life	1,117
Security	309
Bursar	289
	\$ 298,830

Instructions for completing the Auxiliary and Program Revenue Budget Requests (*Funds 128, 131, 132, 136, 150, 189*)

Workbooks for each of these operations are in the appropriate department/division folder and begin with either “x” or “zz”. Workbooks are named as “xXXXXXXFund###.xls.” The workbook contains three worksheets, as follows:

1. Auxiliaries and Program Revenue sheets

This worksheet includes the following information:

- Revenue and expenses for the preceding two years (entered by Budget staff)
- Beginning fund balance (entered by Budget staff)
- Current year estimates
- The 2017-18 budget year
- Projections for the next five years. These columns are self-generating based on the percentages entered in the Assumptions tab. The formulas can be overridden with Budget Office approval.
- All applicable revenue and expense information should be completed by the department.
- All entries should be done as whole dollar amounts.

2. Assumptions Sheet

Schedule 1: This worksheet is for entering the assumed percent increases or decreases for the revenue and expense categories, as well as the anticipated interest percent earned on cash balances. Leaving any particular box blank will mean that no increase from the prior year is anticipated. Different percentages, positive or negative, may be assumed each year within individual categories. The information included on this page will automatically be applied to the prior year revenue and expense items on the “Auxiliaries or Summary” page. Note: these amounts have been pre-populated with the estimated percent changes. Adjustments can be made as necessary.

Master Fee Schedule

Instructions for Fee/Charges Proposals:

During the budget planning process, *all new fees and fee increases greater than 3%* must be identified and submitted to the area leader for approval. A copy of the 2017-18 Master Fee Schedule is included in the ‘1617Request / Master Fee Schedule’ folder for your information.

The campus master fee schedule, as provided on the budgsub\$ share drive, has been separated by area. Authorized individuals will have access to area fee schedules for the purpose of updating **existing** fees with proposed changes.

For the 2017-18 budget process, any changes to existing fees within the 3.0% threshold require Area Leader approval. The Fee Change Request Form, available on the Budget Office website

and in the 1718 Fee Change Requests folder on the budgsub\$ share drive, must be used for **(1) proposed fee changes that exceed the 3.0% threshold and (2) all proposed new fees** – both of which require the approval of the Area Leader and Chancellor. Once fees have been approved by the Area Leader, all forms should be submitted to the Chancellor, via the Budget Office, for approval. ****NEW** This form, along with any additional documentation, should be saved to the appropriate divisional folder on the budgsub\$ drive.**

The area fee schedule sheets will be available on the budgsub\$ share drive. All approved fees will be effective July 1, 2017.

Please review relevant guidelines for all fees, especially course fees. Keep in mind that UW System Financial Policy Paper G29: Special Course Fees covers instances where course fees can and cannot be charged, and states:

“Institutions may assess special course fees to pay for certain instructional costs that are not covered by the institution's regular instructional budget. Special course fees may be used for a variety of purposes, as deemed necessary by the institution, for the delivery of a credit course. Some examples of purposes for which institutions may charge special course fees include the cost of transportation and admission on field trips; materials for projects that result in tangible products retained by students; and private lessons provided to non-music majors.

Special course fees shall be used solely for approved purposes and in support of the courses for which the fees were assessed. Institutions must strive to provide all students in a course who are charged a special course fee with a reasonable opportunity to benefit equally from the fee.

Institutions may not use special course fees as a substitute for obtaining adequate regular budget support for a course. Institutions are prohibited from charging special course fees for costs that should reasonably be covered by the institution's regular instructional budget.”