Southern Illinois University

FY 2025 Non-Appropriated Budget Workbook Instructions

The original non-appropriated (local) process will be the same as prior years with a couple of changes. Budgets will still be entered into the web-based system, but workbooks are now provided to show past actuals for FY 2023, FY 2024 year to date expenses (as of January 31) and the FY 2024 budget. Permanent adjustments to the FY 2024 budget should be entered with notes to calculate the FY 2025 budget. The notes allow the cabinet member over your area and the Budget Office to review reasons for increases or decreases to the budget.

Workbooks and entry into the system should be finalized by **March 22, 2024** in order for your Cabinet Level member to review.

Opening your budget workbooks:

Navigate to your Teams application.

Click on the FY25 Budget Development Team.

Click on your Teams channel corresponding to your area.

Click on "Files". Open the excel file "FY25 Non-Appropriated Budget College/Cabinet Level Name".

You may download the workbook to distribute to your areas, but please make final changes to the file in the Teams folder. Downloaded files may not automatically save back to the Teams folder.

Your Budget workbook(s) contain a tab for Salaries position budgets and OTS (other than salaries) budgets:

1. **Salaries Position Budgets will need to be reviewed for accuracy.** Please verify that all positions are part of your budget. Use the Adjustment column to make any <u>permanent</u> changes to the budget. Reduce the budget for any positions that are no longer needed or were entered incorrectly. Include a comment in the notes section for each change entered.
    a. The salaries budgets for these positions should equal your estimated salaries budget. Salaries budgets will no longer be entered into the web-based system as a total and will instead be based on the budgeted salaries positions.
    b. Enter any estimated salary increases into the "Sal Inc" line of each budget purpose. If you do not know the details of the collective bargaining agreements, please estimate 2%.

2. **Review Non-Appropriated OTS Budgets.**
    a. The worksheet shows actuals for FY 2023, FY 2024 year to date expenses (as of January 31) and the FY 2024 current budget.
    b. Enter any <u>permanent</u> reallocation budget adjustments that need to be made in the appropriate object code. These are budget adjustments/reallocations that need to be made to your permanent budget and will carry forward to the next fiscal year. Enter these in the Reallocation column (column H).

c. Add comments in the Notes section (column J) for any increase or decrease to provide additional information that will be helpful in the budget process. Please attach any supporting schedules for revenue by either adding a sheet to the workbook or uploading a new file to the Team.

d. Please provide a realistic projection of the estimated revenue. Project the revenues to be received during the fiscal year (July 1 – June 30) by the applicable object code (Sales, Fees, Services, Contributions, Rentals, Deposits, Transfers In, etc.).

e. All "transfers in" in the revenue category must have a corresponding "transfers out" in the expense category of the budget. If the "transfers in" is coming from another area on campus, please coordinate with that area to make sure the corresponding "transfers out" is also budgeted. Also include a note with the BP of where the "transfers out" is coming from in the comments section. The same instructions go for "transfers out" in the expense section of the budget. They must have a corresponding "transfers in" and please note the BP where the transfer in is coming from in the comments section. The Budget Office will make corresponding transfers to plant funds and debt service funds.

f. For line-item budgets, the anticipated expenses should be entered by summary object code (wages, travel, equipment, commodities, contractual services, operation of automotive equipment, telecommunications, transfers out, etc.).

g. Please do not enter salaries. The salaries budget will come from the position budgets.

h. Pooled budget purposes may only contain budget in the following: the pool level, wages, group insurance and transfers out.

i. If projected budgeted revenue is not greater than or equal to budgeted expenses, place an explanation in the Notes section.

j. Insert new object codes as needed. For a list of object codes, see the object code listing in the General channel of the FY25 Budget Development team.

k. Federal Work Study (FWS) wages should be excluded from the original non-appropriated budget. Budgeting for FWS is a separate process. You will still need to budget wages for the institutional match portion of FWS in this process.

3. **Enter data into the web-based system**

a. A web-based application is used for entering the original non-appropriated budget data. To access the system, please go to https://budget.siu.edu/ and select "**Original Budget**". Select the "**Original Budget System**" button.

b. The system requires a VPN connection if accessing it from off campus.

c. A username and password are required to access the system. A list of users with access to the system will be located in the "files" section of your Teams channel.

d. If you need to add new object code(s) to a budget purpose, add them before entering data for that Budget Purpose into the system. This ensures you don't have to enter your data again.

e. Enter the revised budget listed on your workbook (column I).

   i. Enter budgets as they appear on the worksheet (Revenues will be entered as a negative number. This is different than previous years.)

   ii. Enter whole numbers

f. You must calculate and then save your data for it to save in the system.

g. You can save your data and return to the system and make additional changes if needed.

h.   Please contact Trent McKay at 453-6749 or tmckay@siu.edu or Julie McReynolds at 453-7935 or jcima@siu.edu if you have questions concerning the system.

4.   **Once your workbook is complete and data has been entered into the system, please email a notification to the Budget Office at budgetbaa@chanc.siu.edu to let them know the workbook/system are ready for review.**

5.   **The workbooks/system entry are due to the Budget Office and your Cabinet Level member no later than March 22, 2024.**

The Salaries tab on your spreadsheet contains the following information:

Position – This is the position number.

Employee Name – The name of the employee in the position.

Job Title – The job title of the position.

Department – The HR Department name on the position.

Fund, Unit, BP, DA1, DA2, FUNC, NA – The costing information for the position.

Unit Description – The unit description.

BP Description – The budget purpose description.

Rate – The salary rate for the employee in the position.

FTE – The FTE for the employee in the position.

MULT – The annual multiplier for the employee in the position.

PROP – The costing proportion for the budget purpose.

Annual Salary – The annual salary for the employee in the position (Rate x FTE x MULT x PROP)

FY25 Budget – This is the FY24 projected budget that would roll into FY25.

Adjustment – This column is **data-enterable**, and you will enter any permanent changes to your FY25 Budget on the appropriate object code line.

Revised FY25 Budget – This is the sum of the FY25 Budget plus permanent changes in the adjustment column.

Notes – This column is **data-enterable**, and you will enter any budget-related comments here. Please enter a note for every change requested.

**Please note that all cells will be locked in this workbook with the exception of the data enterable cells in columns "U" and "W".

The OTS tab on your spreadsheet contains the following information:

Budget Purpose – The budget purpose number.

Budget Purpose Description – The budget purpose description.

Object – The object code and object description.

FY23 Actuals – Fiscal year 2023 expenses on an accrual basis.

FY24 Y-T-D – Fiscal year 2024 expenses on an accrual basis as of January 31, 2024.

FY24 Current Budget – This is the FY24 current budget.

Reallocation – This column is **data-enterable**, and you will enter any permanent changes to your FY24 Budget on the appropriate object code line.

FY25 Budget – This is the sum of the FY24 Current Budget plus permanent changes. This amount should be entered into the on-line budget system.

Notes – This column is **data-enterable**, and you will enter any budget-related comments here. Please enter a note for every change requested.

**Please note that this workbook does not contain locked cells