

TABLE OF CONTENTS

INTRODUCTION 2

TRACKING THE BUDGET 3

 Budget Categories 3

FORECASTING THE BUDGET 3

 Forecast Spending Plans and Budget Adjustments/Realignments 3

 Labor Budget, FTE and Vacancy Savings 5

 Academic Chargeout, Sabbatical and Leave without Pay 6

 Operating Budgets 6

PROJECTING CURRENT AND FUTURE RESOURCE NEEDS 7

 Budget Development and Projections 7

 Budget Development Timeline 7

 Academic Area Budget Development Process 8

 Academic Allocation Model 8

 Academic Incentive Models 8

 Non Academic Area Budget Development Process 10

DEFINITIONS AND GENERAL INFORMATION 12

BUDGET REALIGNMENT APPROVALS (Attachment A) 13

LABOR BUDGET ACCOUNT CODES (Attachment B) 14

PERMANENT VACANCY SAVINGS (Attachment C) 16

OPERATING BUDGET ACCOUNT CODES (Attachment D) 17

UNIVERSITY WIDE PROJECTION TIMELINE (Attachment D) 18

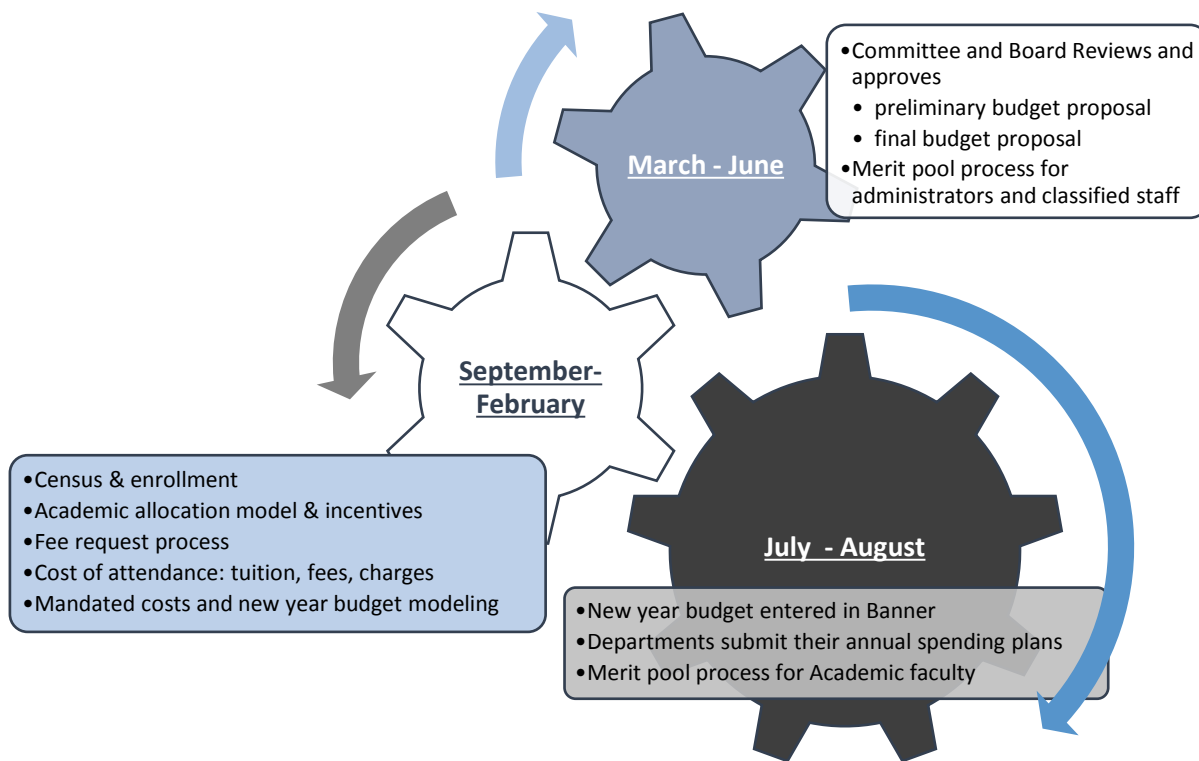
INTRODUCTION

The financial position and future of the Colorado School of Mines is dependent on several variables including enrollment, research growth, changes in industry demand, and competing institutions at the national and international levels. In order to capitalize on these variables and respond to the challenges they may present, the university must maintain a strong financial position, flexible resources, and accountable financial management. These **Financial Management Guidelines** were designed to provide the ability to track, forecast, and project current and future resource needs in order to respond to the changing financial environment and to continuously strengthen the university’s financial position.

Financial Management within Mines is applied to all sources and uses of funds; unrestricted, designated, and restricted. Unrestricted operating budgets (education and general (E & G) – general fund and undesignated auxiliaries) are approved by the line item category as described below; designated budgets are subject to the purpose of the fund source; and restricted budgets are subject to the policies and instructions of the sponsor or donor.

The various funding sources are combined into an annual all funds budget and the board is updated at least quarterly on actual activity versus the budget and adjusted forecast throughout the fiscal year.

The overall budget management process includes these high level activities:



TRACKING THE BUDGET

Budget Categories

E & G (general fund) budgets are allocated in three major categories: **Labor**, **Operating**, and **Capital** as defined below. The development and usage of each category is detailed in separate sections of these guidelines. Realignments of budget from one category to another must be approved through the forecast process.

- **Labor** - includes salary and benefits for: academic, research, and administrative faculty, classified staff, hourly staff, adjuncts, graduate support, personal service contracts and student employees.
- **Operating** - expenditures and transfers that are not labor and are used to provide goods and services to support a specific department or program. It also includes single item equipment expenditures or capital projects \$24,999 and below.
- **Capital** - capital projects and/or equipment where total costs are equal to or greater than \$25,000 and/or are funded from the capital budget (see [Capital Budget Guidelines](#)).

Budgets are allocated either as temporary or permanent. Temporary budgets do not continue in the following year. Permanent (base) budgets roll from year-to-year.

FORECASTING THE BUDGET



Forecast Spending Plans and Budget Adjustments/Realignments

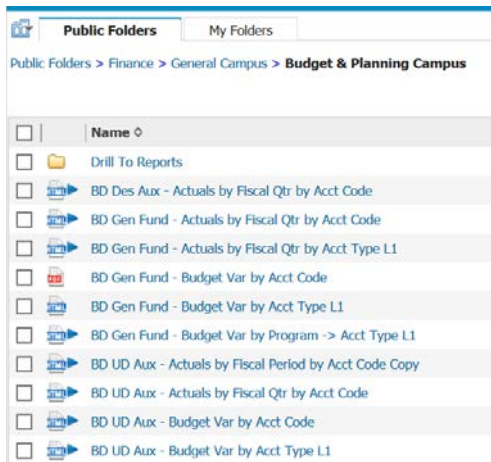
Forecasts are used to convey management’s decisions and to update the Board of Trustees (BOT) on planned activity for the year. The process allows for changes to spending plans and is an avenue to address unplanned budget changes that occur after the initial budget is approved.

To ensure adequate budget exists for the university as a whole, the Executive Vice President of Administration and Operations (EVPAO) will approve the forecast in its entirety before submitting to the President, the Finance and Audit Committee and ultimately the Board of Trustees for review.

Annually, within the first quarter of each fiscal year, campus areas will submit a full fiscal year forecasted ([spending plan](#)) that lays out their anticipated spending by quarter and budget category. Forecast reviews/updates by campus areas will occur in each of the first three quarters. Each subsequent forecast will be updated to reflect actual spending activity for the prior and current quarters and any changes to planned spending for the remaining quarters. Any projection that results in the need

to request a budget adjustment – either up or down, or a realignment between budget categories must be submitted on the [forecast adjustment form](#) with the areas Vice President’s or College Dean’s signature.

Each month, the campus areas will review their budget to actual activity and report any major variances to the Budget Office. Reports are available in Cognos that provide this activity in a quarterly snapshot or detail by account code or account type. Account code reports will give detail by account code and account type L1 will provide activity summaries by labor, operating, and transfers. The reports are listed in the screen shot below.



The forecasts are due to the Budget Office from the campus areas on September 15th, December 15th, and March 15th. The forecasts are incorporated into the year-end projection and presented to the BOT for their review and approval. Budget **adjustments** prior to Board approval are allowed in two situations: 1) when there is an unanticipated enrollment increase that has a direct impact on the classroom and new faculty, adjunct, TAs or classroom material are required to mitigate that impact; and 2) in emergency situations where expenditures are required to prevent business interruptions. Such forecast adjustments will be reported to the Finance and Audit Committee during their next regularly scheduled meeting. Budget **realignments** are allowed without BOT approval within the same budget category (e.g. student hourly between departments) for all non-academic departments and between TA, adjunct, student hourly and operating budgets for academic departments at their discretion.

The following forecast adjustments must be approved prior to allocation:

- Revenue modifications
- FTE increases with or without a budget impact
- Budget adjustments (increases or decreases)
- Vacancy savings (see Vacancy Savings below)
- Realignments of budget between categories: Labor, Operating or Capital
(See Attachment A) *note: academic departments do not need prior approval*

Once approved, the Budget Office will allocate these adjustments/realignments in Banner.

Labor Budget, FTE and Vacancy Savings

Position budgets are utilized for all year-to-year “continuing positions.” Position budgets also include corresponding position FTE (full time equivalent labor). Full time (40 hour per week) positions are 1.0 FTE. Position budgets and FTE are *not* currently used for research faculty, adjuncts, graduate TAs and RAs, temporary positions, or students. Position budgets are allocated in the Banner system by labor type account code (see Attachment B).

If a vacant continuing position does not have adequate salary budget, then it is not available to fill. To resolve this the respective area can:

- a. Request a *permanent* realignment in an available budget category to fully fund the position budget (e.g. permanently reduce the department’s student hourly budget by \$20,000 to add salary and fringe of \$20,000 to a position)
- b. Realign from another vacant position. Note that all positions must have adequate salary budget and FTE to allow for refilling. A plan for backfilling the position budget and/or FTE must be submitted to the Budget Office and approved by the EVPAO within the same fiscal year that the position budget and/or FTE was removed otherwise the position will be abolished at the end of the fiscal year.

New FTE or reductions in FTE must be requested/reported during the new fiscal year budget development process or quarterly forecast process except for those situations where new faculty positions are needed due to unexpected enrollment increases that have a direct impact on the classroom. Realignments of salary from one continuing position to another do not require board approval.

Temporary vacancy savings are held institutionally and are generated when a continuing position is vacant for any portion of a fiscal year. Vacant positions should be reported to the Budget Office as soon as known, and reported on the quarterly vacancy spreadsheet provided to the department as part of the quarterly forecast process.

Permanent savings occurs when a position is filled at a lower salary than budgeted. In these situations, each Vice President is allowed to retain that savings to reallocate to other positions at his/her discretion. These savings are tracked in unique position codes (see Attachment C) for each Vice President.

The following list outlines the general treatment for each type of vacancy savings after the budget commitment has been fulfilled:

New approved continuing positions, not filled - the position will be held in a Budget Office central account and the position budget will be temporarily reduced by the estimated current year savings based on hire date. (e.g. position is anticipated to be filled January 1, 50% of the position budget is swept temporarily leaving 50% to cover the filling of the position for the current year and the full year amount available starting in the next fiscal year). New faculty positions in the search process will be held in a separate Budget Office account in order to track those positions already committed to a department.

Existing continuing position vacancies - typically occurs due to normal turnover. All temporary vacancy savings (except for custodial staff and those generated from sabbaticals, chargeout and leave

without pay in the colleges) will be held in central budgeted accounts designated for each Vice President. The Vice Presidents may use these savings in two ways: 1) to backfill the vacated position that generated the savings with *temporary* staff or adjunct (for failed searches, unexpected terminations, medical leave, etc.) and 2) for one-time expenditures to be expended within the current fiscal year pursuant to the annually allocated cumulative thresholds below:

Provost - \$50,000

Deans - \$50,000 each (total of \$150,000)

Executive Vice President of Administration and Operations - \$50,000

Vice President for Student Life - \$40,000

Vice President for Research and Technology Transfer - \$10,000

If there are not enough savings to fund the budget commitment, the above thresholds will be reduced proportionately until the vacancy savings budget is fulfilled. All other savings will be included in the forecast to reduce the overall labor budget.

Custodial positions - due to the high turnover in this position class, all vacant positions are kept within the Facilities Management department. An annual estimate of total savings is calculated and a "lump sum" labor budget reduction is included in the first quarter forecast adjustment and reviewed monthly to determine if additional modifications are required.

Academic Chargeout, Sabbatical and Leave without Pay

Academic Chargeout - some faculty may choose to "chargeout" of teaching a course to devote time to a research project. Chargeout savings is only generated from savings realized from the general fund. Other funding sources, such as foundation funds do not generate chargeout savings to the department.

Any general fund chargeout savings generated by the academic departments will be allocated to the college for further distribution to the department following college guidelines. The fringe savings reverts to the university. Any remaining chargeout savings at the end of the fiscal year is allowed to roll.

Full Year Sabbaticals and Leave without Pay- Faculty on full year sabbatical or leave without pay (LWOP) generate salary savings that will be allocated to the college. Full year sabbaticals generate a 50% salary savings return to the college. LWOP salary savings are available for any unused budget remaining in the position after actual salary expenses have been covered. For both types of savings, the fringe savings reverts to the university. Any remaining sabbatical or LWOP savings at the end of the fiscal year is allowed to roll.

Academic areas are encouraged to submit fall chargeout forms by September 10th and spring forms by January 10th to allow sufficient time for processing before payroll runs.

Operating Budgets

Operating budgets are allocated to each department once the budget is approved. In general, operating budgets are allocated to a budget "pool" (5300P) and not to specific account codes unless requested by a department. There are transfer budget codes that are used for tracking specific transfer activity. All operating budget codes are detailed in Attachment D.

Operating budget may only be used for the general operations of the program/department in the year in which it is allocated. Transfers into or out of the general fund (that are not budgeted) are not allowed unless approved by the Budget Office. (This includes transfers to faculty Professional or Research Development accounts, or any activities outside of the general (1001) fund).

- Operating budgets may not be used for capital projects, renovations or equipment where the cost exceeds \$24,999. Such projects must be submitted and approved through the capital request process.
- Non Academic areas: Realignment of operating budget to labor budget categories (student hourly, contracted professional services, position budgets) must be included in a forecast adjustment request and approved by the President and the Board of Trustees. Realignment of operating budgets between programs (operating budget moved between two departments) does not require additional approvals.
- Academic areas: Colleges and academic departments have the authority to realign operating and *non-position* (student hourly, adjunct, TA, contracted professional services) labor budgets at their discretion.

PROJECTING CURRENT AND FUTURE RESOURCE NEEDS

Budget Development and Projections

The annual budget projections and new fiscal year budget development process are designed to provide transparency to our stakeholders. We require input from several departmental representatives throughout campus in order to ensure accuracy and validity. In addition, this process is vetted with the institution's Budget Committee during monthly meetings typically from September through April. A high level schedule is provided below.

Budget Development Timeline (dates are approximate)

September to December	
Budget Office staff preparation for new budget year planning	updates the projection models runs the academic allocation and incentive models develops budget needs for mandated costs determines amount available for operational and strategic investments meets with the Executive Team to discuss preliminary investment needs
January to Early March	
Preliminary Budget	Prioritized strategic requests due from Exec. Team to Budget Office Preliminary budget proposal(s) to Budget Committee Exec. Team final review of budget proposal Final budget proposal to Budget Committee
March	
Final Budget Proposal	Budget Committee votes on budget proposal Salary and benefit actions Tuition increases New fees and charges Current fees and charges Operational and strategic budget allocations (including new FTE)
March to April	
Budget recommendation from the EVPAO and President submitted to the Finance and Audit Committee for review and recommendation to the Board of Trustees (BOT)	
April to May	
BOT review and approval of the new fiscal year budget regarding tuition, student fees and charges, and the expenditure budget	

Prior to approval by the BOT, there are several interrelated steps in developing the budget. While developing the budget, it is critical to review the cumulative impact of current year activity and decisions on long-term projections. These components are outlined below:

ACADEMIC AREA BUDGET DEVELOPMENT PROCESS

Academic Allocation Model – a detailed allocation model that uses metric driven inputs to annually allocate non-position operating budget to the academic departments. The model is run in late September to early November and uses the prior academic year undergraduate and graduate student credit hours (excluding summer) and the 3-year rolling average PhD graduates to allocate operating, instructional and research support. The initial model was calculated to keep the overall budget allocation to the academic colleges flat compared to the prior year. It is the intent that subsequent year's allocation models will allocate funding that flows through the model that is not adjusted to remain net neutral.

Academic Allocation Metrics:

- **Weighting factors** are applied to credit hours by program due to the uniqueness and varying cost structures of each department. Department weights are currently based on Mines' academic department costs without salaries and benefits for Fiscal Year 2016. Applied Math and Statistics (AMS) was used as the baseline (at 1.0). In the future we will be moving toward a peer comparison using tools such as the Delaware Cost Study and Education Advisory Board (EAB) Higher Education Benchmarking.
- **Operating (non labor) support** is allocated at \$5/weighted student credit hour (WSCH). The basis of the \$5/WSCH was to keep the overall operating support essentially flat to Fiscal Year 2017 levels.
- **Instructional (student hourly and TA) support** is allocated at \$14,000/700 WSCH. The \$14,000 rate was determined as a general average rate of TA costs across the colleges. 700 WSCH was used as the denominator in order to keep the overall college budgets net neutral.
- **Research (RA) support** is allocated at \$25,000 for 50% of the total 3-year rolling average PhD graduates. \$25,000 was determined as the lowest acceptable rate to support an RA. The intent was to keep the overall allocations to the colleges at a net neutral amount. The denominator of 50% of graduates was determined due to budget restraints. The goal would be to fully fund for all graduates as budget allows.

Academic Incentive Models – incentives provided to focus efforts on developing key strategic activity within the academic departments. Incentives are currently provided for non-thesis master's growth and for summer course offerings.

Non Thesis Master's Incentive – the institutional vision of Mines @ 150 places an emphasis on using existing class capacity as well as non-traditional delivery methods in order to grow our non-thesis masters and non-degree programs. Our academic incentive model for non-thesis is designed to move us in this direction.

- SCH flow through the academic allocation model, thus providing support via the regular academic model as well as providing additional funding by way of the incentive structure outlined below
- Baseline is established using FY15, FY16, and FY17 SCH to calculate a three year average credit hour enrollment by department
- SCH include on-campus and off-campus (online) courses:
 - Professional masters
 - Non-degree seeking students are included based on student level: grad, degree program: non degree, courses: all enrolled
 - Non-thesis masters
 - Certificates
- Incentive is provided at \$250/SCH for annual growth above the baseline
- Annual base adjustments will be made both up and down at \$250/SCH for changes in enrollment
- Net activity allocated to college's roll forward index
 - Colleges will allocate in a transparent way the corresponding incentive to departments
 - Interdisciplinary programs will be directly allocated and will not go to the college
- Balances are allowed to roll

Summer Course Incentive – was put in place to encourage growth in summer offerings. Goals include offering courses that are needed to keep students on track with graduation requirements, to pilot new course offerings, and to offer high demand courses. Additionally, the incentive encourages cost containment by allowing the college to retain any savings realized between the \$250/SCH allocation and the actual costs incurred.

- SCH do not flow through the academic allocation model
- Field session courses are not included in the incentive, but are direct funded
- On an individual summer I and summer II basis, budget is allocated to the department based on the planned summer schedule at \$250/SCH
- A true up occurs at the end of each of the summer terms
 1. Review the estimated enrollment and adjust for any changes for actual enrollment
 2. Review expense activity and identify those courses where costs exceed \$250/SCH
 - a. If the course was still profitable based on full tuition recovery, the university will fund the difference
 - b. If the course was not profitable based on full tuition recover, the college will fund the difference
 3. In the event that summer expenses are found to have been erroneously recorded in an incorrect index after the incentive has been transferred to the

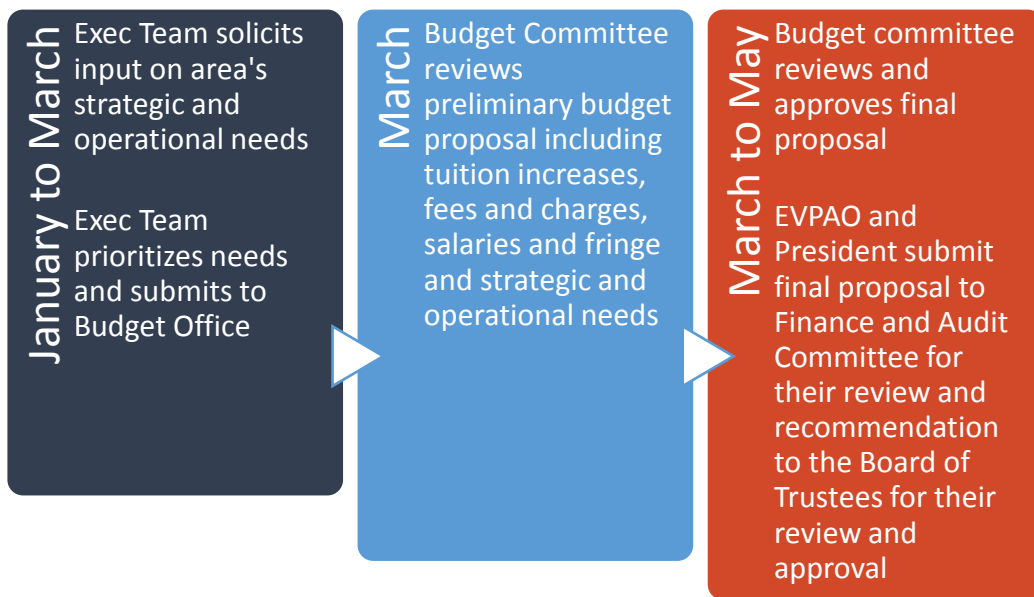
college, the college will work with the budget office to correct the expenses and revise the incentive

- Net activity allocated to colleges roll forward index
 - Colleges will allocate in a transparent way the corresponding incentive to departments
 - Interdisciplinary programs will be directly allocated and will not go to the college
- Balances are allowed to roll

NON ACADEMIC AREA BUDGET DEVELOPMENT PROCESS

Annual Budget Development for non-Academic Departments – a detailed Board approved budget incorporating projections, institutional needs and strategic investments.

- Incorporates mandated costs, such as utilities, financial aid, benefit increases, and license costs
- Incorporates projection models so the impact of today’s budget decisions can be seen in the out years
- Includes plans for capital construction
- Includes consideration of institutional strategic plan and vision
- Includes consideration for new positions and programs
- Includes impacts/results of the academic allocation and incentive models



University-wide Projections

Some increases impact the entire institution and are projected by administrative areas across campus. Examples include mandated salary increases for classified staff, fringe benefit increases, utilities etc. Below is a list (not all inclusive) of information that is required of several areas across campus:

Student Impact Planning:

Undergraduate Enrollment Projections - Institutional Research and Admissions
Undergraduate Summer Enrollment Projections – Academic Affairs
Graduate Enrollment Projections – Graduate Office
Graduation Projections – Registrar’s Office
Institutional Aid Projections – Financial Aid Office
Housing, Dining, and Student Fee Projections – Student Life
Academic Fees – Colleges and Academic Departments

Operational Impact Planning:

Campus Wide Licensing Increases – Center for Computing and Information Technologies (CCIT)
Utilities Projections – Facilities Management
Indirect Cost Return & Research Projections – Office of Research Admin & VP Research and Tech Transfer
Classified Salary Increases – Human Resources
Benefits Increases – Controller’s Office and Human Resources
Faculty Startup – Academic Affairs

Timelines for submitting projections are different for each area and a detailed schedule is provided in Attachment E.

DEFINITIONS AND GENERAL INFORMATION

Financial/Budget Management – Monitoring utilization activity to ensure budgets and funds are used appropriately and are aligned with activity.

Forecast Development – Quarterly changes to the annual budget submitted by campus areas, approved by the Board of Trustees and derived from unanticipated changes to projections, subsequent departmental requests, and unanticipated expenditures or savings.

Projections – A ten year institutional budget projection model that uses various assumption scenarios and provides a long term outlook based on current year decisions.

Continuing positions – All academic and administrative faculty, classified staff, and as needed for special circumstance positions on a case-by-case basis.

Unrestricted funds – Are made up of up of general fund and undesignated auxiliary funds. The revenue is primarily from tuition, state support in the way of fee-for-service and COF (college opportunity funds), continuing education offerings, and housing and dining revenues. Expenses include institution wide general operating index activity, graduate support for the academic areas, and scholarships.

Designated funds – Are internally restricted and designated for a specific purpose. Most activity is in student fee areas.

Restricted funds – Are externally restricted and are primarily made up of research and gift funds.

RA – Research assistant

TA – Teaching assistant

Budget Entry Types in Banner – The base budget roll occurs as a BD01 transaction in Banner. Base adjustments that occur during the year are entered as BD02 and temporary adjustments are entered as BD03 in Banner. At the end of a fiscal year the total of the BD01 and BD02 transactions are rolled for each of the budget categories.

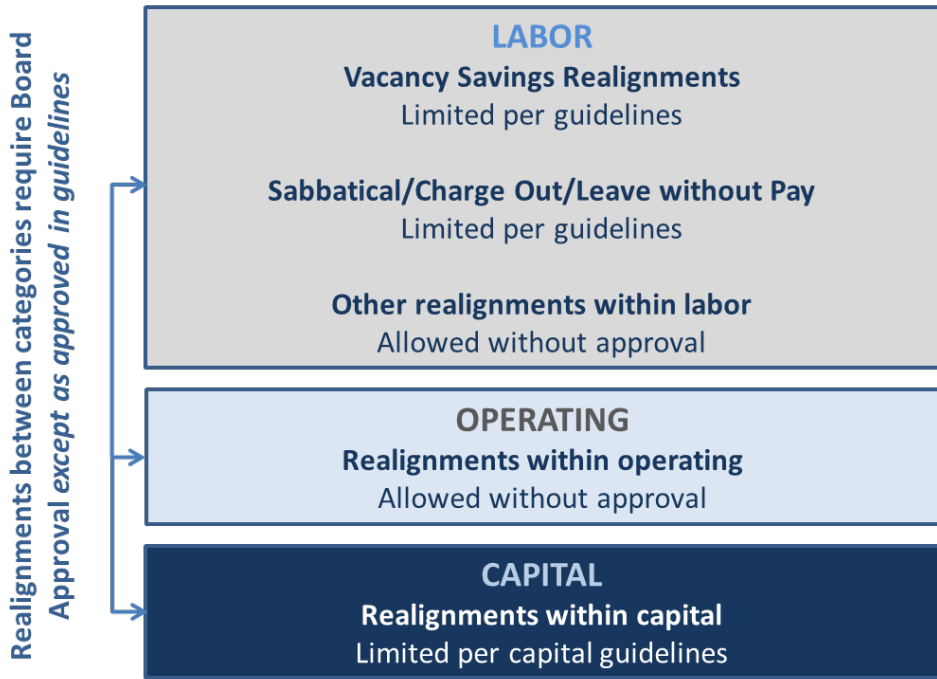
Budget Committee

The Budget Committee is defined in the Faculty Handbook, section 12.3 which states:

“The Budget Committee shall be responsible for gathering and analyzing appropriate data regarding the budgetary requirements of CSM, preparing proposed annual budgets for CSM, preparing proposed budgetary revisions from time to time, and advising the President and the CSM administration on budgetary matters and long-range fiscal planning.

The appointed membership of the Budget Committee shall consist of two academic department heads, three full-time academic faculty members, and one full-time administrative faculty member. One of the academic faculty members must be a Faculty Senator and shall serve as a representative of the Faculty Senate. Additionally, the Provost, the Executive Vice President for Administration and Operations, the Vice President for Student Life, the Vice President for Research and Technology Transfer, and the ~~Senior Vice President for Strategic Enterprises~~ shall serve as voting, ex officio committee members. The Executive Director of the CSM Foundation shall serve as a non-voting, ex officio committee member.”

Budget Realignment Approvals



Attachment B

Labor Budget Account Codes

Position Account Codes

Description	Account	Budgeted FTE
-------------	---------	--------------

Salary

Academic Faculty	5210	Yes
Academic Faculty Wages Budget Pool	5210P	No
Admin Faculty Wages Budget Pool	5212P	No
Administrative Faculty	5212	Yes
Annual Leave Payment - Classified	5208	No
Classified Labor Budget Pool	5100P	No
Classified Full Time	5201	Yes
Classified Overtime	5206	No
Classified Permanent Part Time	5202	Yes
Classified Shift	5207	No
Classified Temporary Full Time	5203	No
Classified Temporary Part Time	5204	No
Classified Wages Budget Pool	5201P	No
CN Annual Leave Payments	5223	No
Exempt Labor Budget Pool	5225P	No
Research Faculty	5211	No
Sick Leave Payment - Classified	5209	No
Sick Leave Payment - Faculty	5217	No
Temporary Admin Faculty, FT	5224	No

Fringe

Acad Faculty Fringe Benefits	5130	
Acad Fac Benefits Budget Pool	5130P	
Academic Fac Benefits Budget Pool	5110P	
Classified Fringe Benefits	5100	
Classified Temp Fringe Benefits	5139	
Classified Benefits Budget Pool	5101P	
PT Research Faculty Fringe Benefits	5148	
Research Faculty Fringe Benefits	5138	
Admin Faculty Fringe Benefits	5137	
Admin Fac Benefits Budget Pool	5111P	

Other Labor Account Codes

Adjunct Faculty	5220
Temp Faculty Wages Budget Pool	5220P
Temporary Faculty Fringe Benefits (Adjunct)	5135
Temp Faculty Benefits Budget Pool	5135P
Grad Salary Budget Pool	5215P/5213/5214
Grad Tuition Budget Pool	5118P/5119
Hourly Student Help	5218
Research Faculty Wages Budget Pool	5211P
Research Fac Benefits Budget Pool	5112P
Tuition Waiver-Classified	5141
Tuition Waiver-Faculty/Admin	5142
Academic Fac-Sabbatical Savings	5210S
Academic Faculty-Chargeout Savings	5210C
AF Benefits Budget Pool-Chargeout	5130C
AF Benefits Budget Pool-Sabbatical	5130S
Contracted Professional Services	5129
Independent Contractors	5125
Part Time Research Support	5231
Personal Service Contracts	5124
Temporary Admin Fac, PT	5225
Cell Phone Allowance	5144

Attachment C

Permanent Vacancy Savings		
Position Number	Description	Employee Type
Academic Affairs		
SVADAA	Savings-Admin Fac-Acad Affairs	Administrative Faculty
SVAFFA	Savings-Acad Fac-Fin & Admin	Academic Faculty
SVCLAA	Savings-Classified-Acad Affair	Classified Staff
Finance & Administration		
SVADFA	Savings-Admin Fac-Fin & Admin	Administrative Faculty
SVAFFA	Savings-Acad Fac-Fin & Admin	Academic Faculty
SVCLFA	Savings-Classified-Fin & Admin	Classified Staff
President		
SVADPR	Savings-Admin Fac-President	Administrative Faculty
SVAFPR	Savings-Acad Fac-President	Academic Faculty
SVCLPR	Savings-Classified-President	Classified Staff
Research and Tech Transfer		
SVADRT	Savings-Admin Fac-Res&Tech	Administrative Faculty
SVAFRT	Savings-Acad Fac-Res&Tech	Academic Faculty
SVCLRT	Savings-Classified-Res&Tech	Classified Staff
Student Life		
SVADSL	Savings-Admin Fac-Stdnt Life	Administrative Faculty
SVAFSL	Savings-Acad Fac-Stdnt Life	Academic Faculty
SVCLSL	Savings-Classified-Stdnt Life	Classified Staff
Institution		
SVNWAF	Savings-New Academic Faculty	Academic Faculty
College of Applied Science and Engineering		
SVADCA	Savings-Admin Fac-CASE	Administrative Faculty
SVAFCA	Savings-Acad Fac-CASE	Academic Faculty
SVCLCA	Savings-Classified-CASE	Classified Staff
College of Engineering and Computational Sciences		
SVADCE	Savings-Admin Fac-CECS	Administrative Faculty
SVAFCE	Savings-Acad Fac-CECS	Academic Faculty
SVCLCE	Savings-Classified-CECS	Classified Staff
College of Earth Resources Sciences and Engineering		
SVADCR	Savings-Admin Fac-CERSE	Administrative Faculty
SVAFCR	Savings-Acad Fac-CERSE	Academic Faculty
SVCLCR	Savings-Classified-CERSE	Classified Staff
Finance & Administration UD Aux		
AXADFA	Savings-Admin Fac-F&A UD AUX	Administrative Faculty
AXVCLFA	Savings-Classified-F&A UD AUX	Classified Staff
Student Life UD Aux		
AXADSL	Savings-Admin Fac-Stdnt Life UD AUX	Administrative Faculty
AXVCLSL	Savings-Classified-Stdnt Life UD AUX	Classified Staff
Strategic Enterprises UD Aux		
AXADSE	Savings-Admin Fac-Strateg Ent UD AUX	Administrative Faculty
AXVCLSE	Savings-Classified-Strategic Ent UD AUX	Classified Staff

Attachment D

Operating Budget Account Codes	
Description	Account
Operating Budget Pool	5300P
Capital Outlay Budget Pool	5905P
Non-Mandatory Transfer In	8870
Transfer Budget Pool	8970P
Debt Transfer Budget Pool	8971P

Attachment E

University Wide Projection Timeline		
Responsible Department	Required Estimates	Dates
Institutional Research and Admissions	Undergraduate Enrollment projections	February for projected admissions in following year with updates provided through commit day; Spring and Fall Census forecast update
Graduate Office	Graduate Enrollment Projections	February for projected admissions in following year with updates provided through commit day; Spring and Fall Census forecast update
Financial Aid	Institutional financial aid expenditure projections	November for projected expenditure in following year; Spring and Fall Census for forecast update
Registrar's Office	Graduation projections	September and March
Academic Affairs	Undergraduate summer enrollment projections; faculty startup estimate	November for startup projection, April for summer enrollment estimate
Student Life	Auxiliary revenue and expense projections	October for rev and expense projections; Spring and Fall Census for forecast update
ORA and VPRTT	Research activity and Indirect Cost Return Projections	October for budget; September, December and March for forecast update
Human Resources	Classified Salary and All Benefit Increases	November for benefit budget; April for classified salary increases estimate
Facilities Maintenance	Utility adjustments	October for budget; September, December and March for forecast update
Center for Computing and Informational Technologies	Campus wide licensing increases	December for Budget