

## Budget Spreadsheet Instructions

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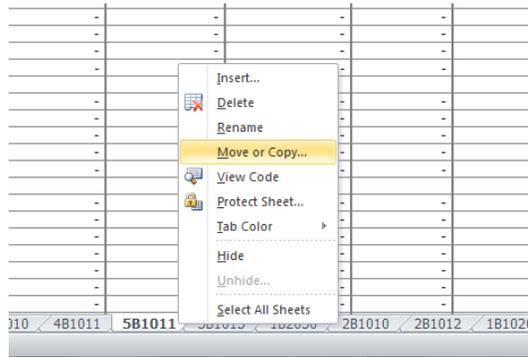
The Budget Spreadsheets are a consolidation of data, designed to aid organizations in developing resource needs by providing historical information, the current year's budget allocation, and the upcoming year's base budget.

Use the information provided to develop the Adjusted Base Budget to more accurately reflect the anticipated use of base budget funds. Each Adjusted Base Budget amount must be properly substantiated in order for that amount to be included as the base budget for the coming fiscal year. Substantiations are intended to support the amounts and should be formula based.

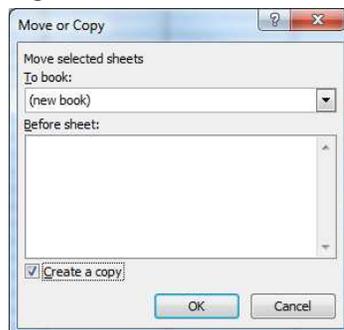
Once updated, spreadsheets and any other supporting documentation to the temporary budget drive (do not email spreadsheets to Budget Analysts). Base Budgets will then be reviewed for adequate substantiations and proper allocation of funds. **Revised spreadsheets must be submitted no later than January 31th** to allow for timely loading of base budgets into Banner.

- Distribute copy of Budget Spreadsheets to individuals responsible for developing the budget
  - Copy appropriate worksheets to new workbook

- Highlight worksheet tabs



- Right click and select Move or Copy



- To Book: (new book)
- Click Create a Copy checkbox
- Save & Distribute

- Review base budget substantiations and adjustments from prior budget planning cycle (*included in Substantiation column*)
  - Allocate funding for day-to-day operations, existing initiatives and activities
  - Reallocate funding for new responsibilities that will replace existing items
  - Update substantiations for funding in the Adjusted Base Budget column
    - Use formula based substantiations to support amounts
    - Examples of proper substantiations:
      - Cost per participant x number of participants
      - Cost per event x number of events
      - Cost of trip x number of attendees
      - Average cost over past 3 years with no increase/decrease in activity
      - Average cost over past 3 years with \_\_\_% rate increase
  - Contra Revenue and Allocated Services should be budgeted using negative numbers to calculate net revenue appropriately

University Summary Report								
Revenue								
	Revenue	150,000	160,000	175,000	200,000	50,000	200,000	200,000
	Scholarships & Discounts	(91,991)	(96,186)	(103,250)	(125,000)	(32,450)	(125,000)	(125,000)
	<b>Total Revenue</b>	<b>58,009</b>	<b>63,814</b>	<b>71,750</b>	<b>75,000</b>	<b>17,550</b>	<b>75,000</b>	<b>75,000</b>

**Example:** If a department is planning on awarding \$125,000 in scholarships, then the adjusted base budget should be **-\$125,000**.

5200	Contra Revenue	-	-	-	-	-	-	-
5210	Contra Revenue-Scholarship	-	-	-	-	-	-	-
521001	Contra Applied Scholarship	(91,991)	(96,186)	(103,250)	(125,000)	(32,450)	(125,000)	(125,000)
521098	Contra Applied Scholarship Def Rev	-	-	-	-	19,856	-	-
5220	Revenue-Contra Institutional	-	-	-	-	-	-	-
522001	Contra Revenue-Discount	-	-	-	-	-	-	-
522098	Contra Revenue-Discount Def Revenue	-	-	-	-	-	-	-
5230	Contra Revenue-Refunds	-	-	-	-	-	-	-
523001	Contra Revenue-Refunds	-	-	-	-	-	-	-
	<b>Total Contra Revenue</b>	<b>(91,991)</b>	<b>(96,186)</b>	<b>(103,250)</b>	<b>(125,000)</b>	<b>(12,594)</b>	<b>(125,000)</b>	<b>(125,000)</b>

- Include any permanent transfers that were approved and processed between December 2013 – January 2014
  - Increase amount in Adjusted Base Budget column
  - Indicate the document number for the transfer in the Substantiation column

C7	C8	C9	C10
FY 2013-2014 Actual Expenses	FY 2014-2015 Original Base Budget	FY 2014-2015 Adjusted Base Budget	Substantiation
-	-	30,000	Amendment for 30,000 has been processed for this line item. J0074408 @ \$8,000. Tranfer J0074251 @ \$22,000.
-	-	-	

**Note:** This will cause the Adjusted Base Budget to exceed the Original Base Budget; however, the Budget Office will validate the amounts based on the document numbers provided.

- Permanent amendments processed between February 2014 – June 2014 will be manually added to the base budget by Financial Planning & Budgeting.

- Consolidate all worksheets into the Budget Planning Spreadsheet located in the budget drive.
  - Copy & Paste data from the Adjusted Base Budget and Substantiation columns into the division workbook. Data will need to be moved over in sections because the subtotal rows are locked from editing.

7300	Supplies	-	-	-
7310	Supplies- Educational	-	-	-
731001	Instructional Supplies	-	907	900
731002	Educational Textbooks	-	-	-
7320	Supplies- General	-	-	-
732001	Office Supplies	2,943	-	2,900
732002	Medical Supplies	-	-	-
732004	Athletic & Recreational Supplies	-	-	-
732098	Inventoriable Supplies	-	-	-
732099	Other Supplies	-	-	-
7330	Repair & Maintenance Supplies	-	-	-
733001	Repair & Maintenance Supplies	-	-	-
	<b>Total Supplies</b>	<b>3,850</b>	<b>3,800</b>	
7400	Utilities	-	-	-

**Note: Do not delete and replace worksheets** as this will cause errors on the Summary tab.

		C3	C4	C5	C6	C7	C8	C9
		FY 2009-2010	FY 2010-2011	FY 2011-2012	FY 2012-2013	FY 2012-2013	FY 2013-2014	FY 2013-2014
		Actual Expenses	Actual Expenses	Actual Expenses	Budget	Actual Expenses	Original Base Budget	Adjusted Base Budget
7	<b>Revenue</b>							
8	Revenue	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!
9	Scholarships & Discounts	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!
0	<b>Total Revenue</b>	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!
1								
2	<b>Expenses</b>							
3	Labor	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!
4	Direct Expenditures	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!
5	Capital Assets and Depreciation	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!
6	<b>Total Expense</b>	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!

- Verify that the data was updated on the Summary Report.
  - The Adjusted Base Budget column will update when values are added to the workbook.
  - A warning message will display if an Adjusted Base Budget exceeds the Original Base Budget.

	C7	C8	C9
	FY 2013-2014	FY 2014-2015	FY 2014-2015
	Actual Expenses	Original Base Budget	Adjusted Base Budget
0	0	-	-
0	0	-	-
30	176	500	-
25	1,090	15,925	-
0	68	-	-
15	<b>1,333</b>	<b>16,425</b>	-

**WARNING! Adjusted Base Budget exceeds Original Base Budget. Please adjust before submitting.**

- The Adjusted Base Budget will need to be reduced to remove the error unless either of the following are true;
  - Either permanent amendments were added to the Adjusted Base Budget and account for the overage, or
  - Funding was realigned between budgets within the division and the total Adjusted Base Budget does not exceed the Original Base Budget.