



UNIVERSITY BUDGETING | QUICK REFERENCE GUIDE

Budget Construction Support

Remember that your campus budget office is the best resource for understanding the budget construction process. Other areas of support are listed here:

| University Budget Office - Income | |
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| Credit Hour Enrollment History | The linked documents contain actual credit hours as taught, by responsibility center by semester by student level. Representative of each semester's census. http://www.indiana.edu/~budu/crhrhist/ |
| IU Approved Fees | Instructional linked documents contain the instructional fee rates and other mandatory fee rates as approved by the Trustees of IU. The non-instructional linked documents contain the administrative and course related fees approved by the VP and CFO. http://www.indiana.edu/~budu/fees/ |
| Credit Hour Fee Projection Editor | Credit Hour Fee Projection Editor is used for projecting tuition income. https://www.budu.iu.edu/crhr/cmpchg.cfm |
| Incidental Income Estimate Editor | Incidental Income is non-tuition income. It includes any non-instructional fees, gift income, sales and services income, or any other income that is not tuition based. https://www.budu.iu.edu/incinc/cmpchg.cfm |
| Operating Appropriation Request | The University's biennial request for state operating appropriations is approved by the Trustees of IU. http://www.indiana.edu/~budu/oar/ |
| University Budget Office - Expense | |
| Budget Construction Guidelines | Documentation and policies that provide mandatory income and expense guidelines for budgeting. Expenditures include Compensation, Property & Casualty Insurance, Energy & Utilities, Travel, Computer Equipment Replacement, and Intercampus Allocations. https://www.budu.iu.edu/ |
| UA Budget Construction Guidelines | Documentation and policies that provide mandatory income and expense guidelines for University Administration budgeting. Expenditures include Compensation, Property & Casualty Insurance, Energy & Utilities, Travel, Computer Equipment Replacement, and Intercampus Allocations. https://www.budu.iu.edu/ |



| University Budget Office – Documentation and Contacts | | |
|---|--|--|
| Official Budget | The IU Official Budget represents the University’s July 1 base budget as approved by the Trustees. http://www.indiana.edu/~budu/bc/obud/ | |
| KFS Budget Construction – How-to Guide | Documentation on KFS Budget construction application processes. Link redirects user to KFS Support Documentation where the selection will be Budget Construction. https://www.budu.iu.edu/ | |
| Budget Construction Contacts | University Budget Office, Budget Construction Contacts. | Alicia Robertson alirober@indiana.edu Greg Alter galter@iu.edu |

Indiana University Processing Schedule in Short-Session Years

IU Operating Budget Calendar:

| CY 2015/16 | Planning/Action Item |
|---|--|
| <i>Beginning budget planning and review:</i> | |
| Nov. - Dec. 2015 | Fall enrollment study projections, UIRR and campuses |
| January 2016 | SVPCFO approval of non-mandatory incidental fee rates (course and administrative) |
| February 2016 | Benefit rates finalized |
| Jan. - March 2016 | Campus and UA incidental income projections, using UBO online app |
| Feb. - March 2016 | Campus and UA spring fiscal analysis |
| February 2016 | Budget conferences |
| March 2016 | Detailed credit hour and tuition income projections, using UBO online app |
| <i>Budget planning process:</i> | |
| March - April 2016 | UBO produces pro forma budget models |
| March 2016 | President, SVPCFO, and campuses determine any new initiative funding needs (must-do base budget items) |
| March 2016 | President and SVPCFO consider University Tax, President’s Fund and salary policy |



| CY 2015/16 | Planning/Action Item |
|---|--|
| <i>Budget construction and approval processes:</i> | |
| March 2016 | Operating budget instructions and guidelines sent to campuses/units |
| May 20, 2016 | Target campus completion date for budget construction, pull up to IU-UNIV |
| May 23, 2016 | Preparation of operating budget presentation, sent to trustees (usually requested at least one week in advance of meeting, although dependent on completion of budget construction) |
| June 16-17, 2016 | Trustee meeting: Approval of operating budget |
| June 17, 2016 | Budget and salary loads |
| Mid-July 2016 | Web salary list available (allowing time for salary letters to arrive) |
| July 2016 | Publish and distribute official budget document |

*Items in cream are tuition and fee related items.