

THE STATE UNIVERSITY OF NEW YORK

2010-11 OPERATING BUDGET MANUAL

University Budget Office
August 2010



This budget manual has been developed to provide an overview of system-wide budgeting procedures and expectations, and to provide technical instructions and guidance for various systems used in the budget process.

Feedback and comments are most welcome. Please contact the University Budget Office (518-320-1168, alan.finn@suny.edu or wendy.gilman@suny.edu) with suggestions.

Operating Budget Manual

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A. An Overview of Budgeting at SUNY

Introduction

The State University of New York (SUNY), founded in 1948, is governed by a Board of Trustees. The system consists of 64 campuses including research universities, land grant colleges, health science centers, comprehensive colleges, specialized colleges, technical colleges and community colleges that offer programs as varied as ceramics engineering, philosophy, fashion design, optometry, maritime studies, law, and medical education. The University also operates three hospitals, a Veterans' Home and numerous research institutes. This budget manual provides information related to the twenty-nine state-operated and five statutory colleges.

Many of the SUNY administrative structures, regulations and requirements are determined by constitutional or statutory language. The differences between the State-operated campuses, the community colleges and the statutory colleges can be found in the laws of the State. Many of the terms used in the financial processes of the University are the same as those used for other agencies in the State of New York.

State-Operated, Statutory, and Community Colleges

Although this document is geared primarily toward the State-Operated and Statutory Colleges, it is important to note the most significant budgetary differences in the funding and governance of State-Operated, Statutory Colleges, and Community Colleges.

The State-Operated campuses include the doctoral institutions – the four university centers (at Albany, Binghamton, Buffalo and Stony Brook) including health science centers at Buffalo and Stony Brook, two free-standing health science centers (at Brooklyn and Syracuse), the College of Environmental Science and Forestry, and Optometry. The remaining State-operated campuses are the thirteen comprehensive colleges (at Brockport, Buffalo, Cortland, Empire State College, Fredonia, Geneseo, New Paltz, Old Westbury, Oneonta, Oswego, Plattsburgh, Potsdam, and Purchase), and the eight technology colleges (at Alfred, Canton, Cobleskill, Delhi, Farmingdale, Maritime, Morrisville and SUNYIT at Utica-Rome). The University also operates three hospitals in conjunction with the health science centers at Stony Brook, Upstate and Downstate.

- The fiscal year is July 1st – June 30th
- The primary sources of funding for the campus *core instructional budgets* are State support and student tuition.
- Campuses and University-wide programs are listed as separate line items in the State budget, however, the University has flexibility (within statutory limits) to distribute funding among campuses and programs according to the priorities of the Board of Trustees.

- Appropriation (spending authority) is required to spend many parts of the campus all-funds budget. If a budget is not enacted by the State by July 1, emergency legislation must be passed before any campus appropriated spending can occur.
- Tuition rates are set by the Board of Trustees and, by law, are required to be at a uniform level by degree type. Appropriation is required to spend campus generated income including tuition. Without a commensurate increase in appropriation, an increase in tuition revenue (either because of higher tuition rates or additional enrollment) cannot be spent. Tuition cannot be raised until the current year's budget has been enacted. (The State is on an April 1st – March 31st fiscal year.)
- All appropriated fund transactions must be processed through the Office of the State Comptroller (OSC), including allocation, revenue and expenditure transfers; purchasing; contracting; and payroll.
- All purchasing must comply with the State regulations as amended for SUNY. Contracts must be approved by both the Attorney General's Office and OSC.
- The campuses are subject to audits by the State Comptroller.
- Collective bargaining contracts are negotiated by the Governor's Office of Employee Relations (GOER) and require approval by the Legislature.
- Funded enrollment levels are approved by an Enrollment Planning Group led by the Office of the Provost at System Administration. Campuses are allowed to enroll additional students, supported by tuition dollars alone. A Strategic Enrollment Management Workgroup has been formed to discuss the process and to develop a new enrollment planning process.

The Statutory Colleges are State colleges located on the campuses of and run in partnership with Alfred University and Cornell University. The five colleges include the College of Ceramics at Alfred and the Colleges of Agriculture and Life Sciences, Human Ecology, Industrial and Labor Relations, and Veterinary Medicine at Cornell. Many of the same budgetary characteristics listed above apply to the statutory colleges; however there are some significant differences:

- Tuition rates vary from the State-Operated campuses; however, the campuses must consult with the SUNY Board of Trustees regarding tuition changes.
- Other revenue, including tuition, at the statutory colleges does not require legislative appropriation to be expended.
- Cornell and Alfred contract college employees are not on the State's payroll, but are eligible for State employee benefits, and are considered employees of their respective Universities.

The 30 Community Colleges are State colleges located throughout New York State. All but Fashion Institute of Technology (FIT) are 2-year colleges. The community college financial operations are very different from the State-operated and statutory colleges:

- Most colleges are on a September 1st – August 31st fiscal year. FIT is on a July 1st – June 30th fiscal year.
- The operating budget is determined by the campus and is approved by the local Board of Trustees and the sponsor before being approved by the SUNY Board of Trustees.
- The primary sources of funding for the campus operating budget are State support (Base Aid), student tuition, and local support (from the sponsorship area and non-sponsor county payments). Only the Base Aid is appropriated.
- Base Aid for community colleges is included in the local assistance portion of the State budget as a lump sum to be distributed through a formula based on FTE student enrollment.
- Additional State aid, similar to the University-wide programs available to the State-operated campuses, is also appropriated and is budgeted for specific purposes such as child care, high needs programs, and workforce development.
- The campus can spend tuition and local support in the absence of an enacted State budget at the start of the campus fiscal year.
- Tuition rates can vary from campus to campus and are set by each campus and approved by the SUNY Board of Trustees.
- Financial transactions, including purchasing, contracting and payroll are processed by the campus, not by the State Comptroller. In some instances, these functions are performed at the county level.
- Collective bargaining contracts are negotiated by the campus or sponsoring county.

An Historical Perspective on the Core Instructional Budget

For almost 40 years, the State University's budget was defined by the appropriation of relatively detailed categories for each campus. Campuses would submit preliminary budgets to System Administration with program related requests to increase the prior year budget. In the late 1970's the University began using the "40-Cell Matrix" (a faculty/student ratio model based on four instruction levels and ten discipline groups) to support requests for academic program initiatives. Campuses had limited discretion in the use of the funding and approval was required to move allocation from one functional area or object of expense to another.

In 1985, legislation was enacted that provided the University and campuses increased budgetary autonomy ("SUNY Flex"), and the "Benchmark" emerged as the primary method for allocating appropriations for the State-operated campuses. The statutory colleges were funded using an incremental methodology. The Benchmark incorporated the basic structure of the earlier FTE-based, 40-cell matrix, but also distributed funding based on headcount enrollments, sponsored program activity, square footage of campus facilities and the actual cost of utilities. Increases in the budget were requested as lump sum initiatives and campuses no longer submitted individual requests for funding. Campuses received a total level of funding and had full discretion in the use of the revenue within State and University fiscal guidelines.

In determining the final distribution of campus funding, the Benchmark focused on campus funding level compared to a modeled level of funding. Through a process of phased-in redistribution of funding support among the campuses and infusion of new resources, campuses were brought to a level closer to the "total University average support" level. However, because of State fiscal conditions, by 1994-95, the total funding available to the University was only approximately 75% of the Benchmark's normative level of support. Eventually, the Benchmark was perceived to be too complex and less effective in establishing campus allocations, especially in light of changes in administrative regulations and funding patterns; and it became evident a new methodology was needed.

A committee of campus academic and business officers, with Faculty Senate representation, was formed to develop a new method for distributing allocation to the campuses. In spring 1996, the committee drafted a conceptual proposal presented to the Board of Trustees and the Presidents' Planning and Priorities Committee. Based on these meetings, adjustments were made and a draft document was sent to all presidents for comment and discussion at the December 1996 Chancellor's Forum. A revised report, issued in October 1997, was shared with campus presidents and officers, legislative staff, Division of the Budget staff and the Faculty Senate. Based on comments from the various groups the proposal was recommended by the Provost and Vice Chancellor for Finance and was used to distribute campus allocations in the 1998-99 Financial Plan.

The Budget Allocation Process (originally referred to as the Resource Allocation Methodology) was in place through 2003-04. It was re-examined to determine how effectively it related to the Board’s emerging priorities for shaping the University’s progress. This allocation framework had become increasingly affected by several factors related to adjustments in State support that accompanied the 2003-04 tuition increases, including:

- The reallocation in 2003-04 of \$50 million of State tax dollars outside of the BAP formula
- The level of State support was nearly \$200 million (20 percent) less than the funding requirements otherwise generated by applying the existing BAP formula

The new budget allocation framework (“BAP II”) continued to promote performance and quality. The new framework no longer created an obligation to fund the increment of enrollment and research growth across the University. Rather than generating an estimate of need that must be adjusted to correspond with available funding, the new framework allocated a given level of resources.

BAP II continued the evolution of greater simplicity and flexibility of successive SUNY allocation methodologies, reflecting the movement toward greater campus autonomy in the internal distribution of resources. As campuses exercise more authority in academic and fiscal matters, they also assume greater responsibility for the cost variations which result from local decisions.

The difficult fiscal circumstances which began with the enactment of the 2008-09 budget have prompted a review of BAPII and overall University allocation methodologies, under the auspices of the Presidents’ Budget Task Force.

State Operated and Statutory Colleges – All Funds Budgeting

The All Funds Budget for the total University (including community colleges) is approximately \$11B. The All Funds Budget describes all the resources available to the campus regardless of source of funding. The appropriated and non-appropriated areas of expenditure are described in more detail below.

Appropriated Funds

General Fund

- Core Instructional Budget: funded from a combination of State tax dollar support, campus generated revenue (tuition, certain fees, certain overhead charges and interest earnings) and University-wide income from overhead charges, interest earnings and certain other sources.

- Fringe Benefits: funded from State tax dollar support. Prior to 2004-05, funding for most fringe benefits paid on behalf of University employees was not appropriated in the University’s budget. The funding for fringe benefits for programs either unique to SUNY or found at only a few agencies was provided in the SUNY budget. However, to more accurately reflect the full cost borne by the State, the estimated full cost of the fringe benefits is included in SUNY’s budget. These funds are immediately sub-allocated to the entities responsible for the actual payment of the benefits.

Special Revenue Funds

- Dormitory Income Fund Reimbursable (DIFR): funded from room rental fees and charges
- Hospital Income Fund Reimbursable-Operational (HIFR): funded from patient care revenue and State support for their public status and service
- Hospital Income Fund Reimbursable-IFR (HIFR-IFR): allows for organizational and accounting independence for academic medical center health care related activities.
- General Income Fund Reimbursable (General IFR): funded from revenues generated for services provided by the campus, such as student fees, conferences, concerts, training, facilities rentals, and certain cost recoveries from sponsored grants and activity.
- State University Tuition Reimbursable Account (SUTRA): funded from tuition revenue collected from summer session, contract courses, overseas academic programs and tuition revenue beyond that budgeted for in the core instructional budget
- Stabilization Fund: allows the carry-over of unexpended State general fund revenue
- Banking Services Fund: supports campus expenses for certain banking services and expenses.

Special Revenue Funds - Federal

- The State University of New York Student Loan Service Center (SLSC) was established for the purpose of consolidating the fiscal accountability and administrative responsibility for servicing and collecting the Federal campus-based student loan programs for the State operated campuses. The campus-based loan programs operate on a revolving basis.
- The student loan programs that are administered by the SLSC are the Federal Perkins, Nursing, Health Professions, Loans for Disadvantaged Students, and Primary Care programs.

Fiduciary Funds

- Student Aid: funded from federal sources, such as college work study and Pell grants. In addition, a revolving loan fund (supported by loan repayment from students) is available to assist students in financial need.

Capital Projects funded by direct State tax dollars or by bonding

Local Assistance

- County Cooperative Extension, administered by Cornell and funded by State tax dollars
- Community College funding, including base aid, rental aid, and other special items. Community college funding is provided as a lump sum and distributed on an FTE basis (for base aid) or by other specific criteria.
- Support for University hospitals became a directly funded line-item in the 2010-11 Enacted Budget

Appropriated in other sections of the State budget

- Student financial aid (including Tuition Assistance Program/TAP)
- Various programs funded by other State agencies, including economic development and agricultural programs
- Legislative (member) items
- Debt service payments

Funding appropriated in other agency budgets may be found in appropriation bill copy (available through the Division of the Budget website.)

Non-appropriated University funds

Sponsored Programs: research, public service and training activities funded from a variety of external sources and administered by entities including the SUNY Research Foundation, the UB Foundation, Alfred University, and Cornell University

Local Campus Foundations: funded by endowments, gifts and annual giving

Auxiliary Service Corporations: organizations that provide campus services, such as food service, bookstores, etc., funded by payment for services and purchases.

Cornell and Alfred Tuition Funds: tuition earned by the campus, which pays for services provided by the host campus and other instructional expenditures.

B. The Budget Process

B.1 – The State Budget Process

State Fiscal Year: April 1st – March 31st

Agency Preparation and Budget Request – required by the New York State Constitution, and initiated by the Budget Director’s “Call Letter”, each state agency estimates spending needs for the upcoming fiscal year and submits budget requests to the Division of the Budget (DOB), pursuant to the instructions provided in the call letter.

Budget Development – DOB develops budget recommendations for the Governor’s review and creates the Executive Budget for the Governor’s submission. DOB also drafts the appropriation bills and Article VII legislation.

The Executive Budget is typically submitted in January, on or before the 2nd Tuesday after the Legislature first meets in January, or in years following the election of a new Governor, not later than February 1. The Governor may choose to submit the budget earlier.

21 day amendments – the Legislature may not act on the Executive Budget until after this amendment period ends. The amendments typically reflect only technical changes or corrections to the Executive Budget.

Legislative Action – The Legislature negotiates changes to the Executive Budget and approves the Enacted Budget. The Senate Finance and Assembly Ways and Means committees are responsible for coordinating the Legislature’s review, involving public hearings and testimony, and Joint Conference Committee meetings as needed.

The Legislature may make only 3 specific types of changes to the Governor’s proposed appropriation bills.

- Strike (delete) an appropriation
- Reduce the amount of an appropriation
- Add new separate items that increase the amount of or add an appropriation

Once the Senate and the Assembly have agreed on the changes to the Executive Budget and have voted their approval, it officially becomes the Enacted Budget. The Governor has the right to veto any funds added by the Legislature. Gubernatorial vetoes may be overridden by the Legislature with a two-thirds majority in each house.

Implementation – DOB controls the release of state appropriation to the University as part of implementation management of the Enacted Budget. The appropriations in the Enacted Budget are “authorizations to spend”, or “not to exceed” levels.

DOB develops a Financial Plan which details expected spending and revenue, and is used to monitor actual cash flow against these estimates. This plan is updated quarterly.

No funds can be spent until DOB makes available some or all of an appropriation on a Certificate of Allocation, or “Cert”.

B.2 – The SUNY Budget Process

Academic Fiscal Year: July 1st – June 30th

Each campus has a unique process for developing its budget, involving key campus stakeholders and constituencies. The process described here relates to the system level expectations and information needs.

The campus “core instructional budget” is a combination of campus revenues (primarily tuition but also including interest and some miscellaneous items) and general fund State support. The revenue portion of the core budget is often referred to as the “offset” because those revenues are *offset* against the total University core instructional budget to determine the State tax support amount. All other appropriated funds are supported by campus generated revenue sources (residence hall operations, hospital patient income, broad-based fees, etc.) Separate guidelines are available related to the residence hall program and hospitals.

The campus tuition revenue projections are based on funded enrollment. Funded enrollment levels are approved by an Enrollment Planning Group led by the Office of the Provost at System Administration. The established level of funded enrollment is based on available funding. It is critical that the campus budget office coordinate with the campus enrollment management office during all phases of the budget development process to ensure consistency in the enrollment projections.

Campuses are permitted to enroll additional students for whom no state tax support is provided and who are supported by tuition dollars alone. This “over-enrollment”, beyond the funded enrollment, is expended through the SUTRA fund. Revenue projections are reviewed and approved by University Budget Office prior to adoption of the Financial Plan. The 2010-11 Enacted Budget includes sufficient allocation in the core instructional budget to support some overflow enrollment; campuses will be allowed to include a portion of this revenue in their Financial Plan target as a temporary adjustment (referred to as “Supplemental SUTRA”). Revenue collected beyond the established target will be transferred to SUTRA.

The campus share of state allocation is based on an allocation distribution methodology, with the total amounts by campus and program approved by the SUNY Board of Trustees.

The campus submitted budget includes account level detail, by sub-object, for all appropriated funds. This budget is called “Form 1”, and is submitted through an on-line process. The campus budget should meet the Budget Execution Guidelines as outlined in this manual.

The campus also submits “Schedule 0”, which is a high level summary of the core instructional budget. This summary demonstrates the campus ability to fund the number of positions desired while maintaining an adequate level of other-than-personal-service funding. The 1985 “SUNY Flex” legislation provided the University the ability to create

positions within its fiscal means; fringe benefits for employees supported through the core instructional budget are paid by the State and campuses are required to fund the fringe benefits costs for employees paid in other funds.

Appropriation is the total spending authority; allocation is the release of that spending authority. To control spending, the Division of the Budget may choose to release allocation for any of the appropriated funds over the course of the fiscal year, rather than releasing all of it at the beginning of the year. It is understood that the Office of the State Comptroller requires that contracts be fully encumbered before payments may begin; these encumbrance requirements are taken into account during the negotiation with DOB regarding the initial allocation release. Campuses are generally asked to provide encumbrance information for the upcoming fiscal year in April or May. After the Form 1 has been submitted, the Budget Office may request assistance from campuses to determine how to distribute the unallocated funding, prior to posting the Financial Plan certificate. SUNY sub-object 6500 is used to track the unallocated amounts.

Once the campus allocations have been posted to the accounting system, campus attention turns to managing segregations. The Budget Reform Act of 2007 placed additional management of expenditures by category (segregation); however, the 2010-11 Enacted Budget appropriation does not include the specific detailed segregations. Each segregation (or object of expense) must remain positive.

Campuses are also asked to develop monthly disbursement projections for the general fund and tuition revenue spending. It is anticipated that disbursement projections will be required for other appropriated funds as well.

SUNY Budget Development Time Table

Fiscal Year: July 1st – June 30th

A. Budget Request

Late June – Early July

- “Campus Needs Analysis” request sent to campuses

Late August – Early September

- Campus Needs Analysis due
- Finalize PS and OTPS needs

Early – Mid September

- Estimated Enrollment Growth (based on campus plans, estimated Fall enrollment, and new enrollment distributions by discipline and level)
- Other campus program changes and special initiatives

Mid September – Early November

- Discussions by senior System Administration officials regarding structure of request, special initiatives, etc.

November

- Board of Trustees Finance & Administration Committee meets to discuss request
- Full Board of Trustees approves Budget Request for submission to Governor

B. Executive Budget

Mid January

- Executive Budget is released
- Report on impact due within 45 days after release of Executive Budget

C. Enacted Budget

April 1

- Beginning of State fiscal year; State budget due date

Mid April (or once the budget is enacted)

- Funded Enrollment plans finalized
- Final enrollment distributions calculated
- Campuses submit special revenue fund target requests
- Senior System Administration officials make final decisions regarding funding distributions and special initiatives

May

- Campus revenue plans finalized, based on funded enrollment levels
- Campuses submit anticipated encumbrance requirements
- Financial Plan finalized
- Board of Trustees Finance & Administration Committee meets to discuss Financial Plan
- The full Board of Trustees adopts Financial Plan within 30 days of passage of budget
- Financial Plan letter with additional details and technical instructions sent to campuses

June

- Campuses submit estimated by-object distributions for special revenue fund initial certificate (Cert1)
- Campus begin submissions of Form 1 and supplemental budget information

July-August

- As of July 1st, the current fiscal year's "T" certificate processes are disabled until campus departmental allocations (Form 1) are submitted and posted. The T-cert process remains open for lapsed year.
- University Controller's Office and University Budget Office prepare Certificate #1 (Cert1) at levels established in the Enacted Budget; allocations posted to provisional accounts.
- Certificate #2 (Cert2) prepared, bringing campus allocations to the Financial Plan level. Allocations continue to be posted to provisional accounts.
- Financial Plan Certificate prepared from campus departmental allocations detail (Form 1); Accounting Master File is established and individual accounts are fully populated.
- The automated "T" certificate process is open to campuses once the Financial Plan certificate is posted.

August

- Allocation plan for University-Wide programs distributed to the campuses.
- Campuses complete BDG1 budget system entry of temporary allocations for University-wide programs provided on certificate.
- University-wide program allocations are distributed to campuses on certificate. Temporary allocations not on certificate will also be made available to campuses.
- After all Form 1s are complete, the departmental allocation data for the Core Operating Budget will be used to populate the BDG1 system.

Campus Submissions

The following materials are those typically requested of the campuses for the budget development process. Each year, a specific list of materials and due dates is sent to the campuses.

- Special Revenue Fund target request (mid April)
- Estimated encumbrances (early May)
- By object distributions for Special Revenue Funds/Cert 1 (early June)
- *Schedule 0 (Summary of Proposed Financial Plan)
- *Departmental Allocations (Form 1) spreadsheet
- *Filled FTE Position Estimates due
- *Financial Management Strategies (schedules and narrative)
- Distribution of unallocated by fund/object (as necessary, after submission of Form 1 and prior to posting of certificate)

*These materials are generally submitted at the same time; Schedule 0 must be approved prior to the Budget Office review and authorization of the Form 1 submittal.

Typical Submission Schedule (when budget is passed by or near April 1st – specific dates included with Financial Plan letter)

Campus Submission Schedule	Anticipated Cert Posting Date
Mid June – to be included in first batch	Early July (after system “comes back up” and Cert1 and Cert2 are posted)
Early July	Approximately 3 weeks after submission
Mid July	Approximately 3 weeks after submission
July 31 – all materials due	Approximately 3 weeks after submission

B.3 – Budget Execution Guidelines

Campuses are provided with a great deal of flexibility in the development of their core instructional and special revenue fund budgets. In return, it is expected that each campus will:

1. Maintain the academic, research and public service program and supporting activities that comprise their missions. Procedures for submission of academic program revisions and additions have previously been detailed in memoranda from the Provost's Office.
2. Prepare and file immediately with the System Administration Office of Employee Relations any anticipated program-related personnel or Financial Plan actions which reduce employee obligations.
3. Achieve the funded enrollment upon which the campus revenue targets are based.
4. Achieve the revenue levels as projected by the campus. Allocation adjustments will be made based on the availability of campus revenue to support the Financial Plan allocation provided.
5. Distribute allocations within campus budgets in such a manner as to provide for contingencies, emergencies, sudden cost increases, or revenue shortfalls. Each campus is expected to operate within its available revenue and allocation levels and should not expect additional State support through University reallocation or State deficiency appropriations. ***Campuses should budget for a contingency in the event of a mid-year reduction.***
6. Ensure that this year's financial and/or program decisions do not create an additional annualized cost in the next fiscal year beyond levels that can be supported by available campus resources.
7. Provide allocation for System-wide charges including the costs of participating in the Energy Buying group and University-wide recharges.
8. Provide accurate and realistic monthly revenue and disbursement projections and quarterly filled position estimates.
9. Respond to inquiries as timely and accurately as responsible.

C. Technical Instructions

This section provides technical instructions for completing various parts of the budget. Included are the following:

C.1 – Campus Financial Management Strategy

Along with the Financial Plan materials, campuses are requested to submit a formal **Financial Management Strategy** that identifies their strategy to manage across all funds and how the enacted budget will impact their campus operations. This information provides the necessary information to monitor campus activity and provides a framework for discussions relating to the SUNY Budget Request and SUNY Budget implementation.

C.2 – Financial Plan Supporting Details

The Financial Plan Letter is the formal document providing the campus allocations as well as other technical details, deadlines and instructions. A list of the anticipated schedules for the Financial Plan Letter is included for campus planning purposes.

C.3 – University Wide Programs

The annual State budget appropriation bill for the State University of New York separately identifies amounts for a number of University-wide programs, or temporary allocations. These programs typically pertain to multiple campuses, although some programs are directed to a single campus.

C.4 – Revenue Guidelines

The University's core operating budget is supported by two major sources, State tax support and University generated revenue (i.e., the revenue offset component). The offset component includes revenue generated by the University from sources including tuition, certain fees, clinics, interest earnings, assessments for M&O on residence halls, and fringe benefits.

C.5 – Pooled Offset Targets

A portion of the University's Core Instructional Budget is supported, in lieu of state tax support, by fringe benefits assessed on personal service activity associated with campus special revenue fund activity.

C.6 – Special Revenue Fund Guidelines

The University has several funds available for use by the campuses. Details related to each fund are provided in this section.

C.7 – Special Revenue Fund Reserves

In accordance with the Income Fund Reimbursable (IFR) Program policy and guidelines issued December 2, 1996 SUNY campuses are authorized to establish funded reserves as necessary for the long-term financial stability of the IFR program. This includes accounts in the General IFR, SUTRA and Stabilization Funds, as well as the HIFR-IFR programs.

C.8 – Special Account Guidelines

To provide consistency across campuses, campuses are requested to use specific accounts for tracking spending related to the core instructional budget that is transferred to other funds. In addition, guidelines have been established for the use of accounts related to utility expenditures. More detail related to the University's Chart of Accounts can be obtained from SUNY University-wide Policies & Procedures #7303 - Chart of Accounts Fiscal Coding Structure.

C.9 – Segregations

Although the Budget Reform Act of 2007 required the maintenance of segregations at a more detailed level than had previously been required, the 2010-11 appropriations do not include the more detailed segregations. A segregation is a further division of the authorization to expend part or all of a fund's appropriation. Campus budgets should include sufficient allocation for each of the segregations. Expenditures and encumbrances may then be controlled to assure the limits are not exceeded.

C.10 – University-Wide Recharges

Certain common services are negotiated centrally on behalf of the entire university to take advantage of the University's purchasing power. Items such as library databases, police training, and music licensing are paid at System Administration. Individual campus accounts are then recharged for their portion of the service costs, based upon appropriate rates. In order to process these transactions, campuses must provide allocation in certain recharge accounts so costs can be applied appropriately to the campuses receiving the service benefit.

C.11 – Disbursement Ceilings

Disbursement ceilings are established on the State's fiscal year (April 1st – March 31st). Campuses are requested to provide monthly disbursement projections.

C.12 – Revenue Projections

Step by step instructions for entering revenue projections into "BDG1", the University's budgeting module on the legacy system. (*on-line system*)

C.13 – Schedule 0

The information input to Schedule 0 determines and documents how many funded filled annual FTE positions each campus can support within the funded appropriation available for personal services regular (PSR). (*on-line system*)

C.14 – Form 1

Form 1 is campus detailed budget; that is, the departmental (account) level allocations, by object and fund. This presents the step by step instructions for this process. (*on-line system*)

C.1 – Campus Financial Management Strategy

Along with the Financial Plan materials, campuses are requested to submit a formal **Financial Management Strategy** to identify their strategy to manage across all funds and how the enacted budget will impact their campus operations. This information provides the necessary information to monitor campus activity and provides a framework for discussions relating to the SUNY Budget Request and SUNY Budget implementation. Campus may be requested to update the Financial Management Strategy during the year.

Please keep in mind that when any significant personnel actions are anticipated, whether due to shifting program priorities or other factors, the System Administration Office of Employee Relations and the Budget Office must be involved prior to implementation of any workforce actions.

The following is a general guideline of typical information that would be requested with the Financial Plan.

- **Campus Narrative** – This document is generally in a format that fits the campus' particular need. It should describe the impact of the Enacted Budget on the operations of the campus. Short and long-term actions needed to implement any state support reductions should be included.
- **Estimated Core Instructional Budget Condition** – A campus specific template is generally provided showing known information at the time of preparation. Its purpose is to quantify how any existing budget condition on the campus will be resolved.
- **Funded Reserves and Planned Use of Campus Balances** – Revenue account cash balances often provide the means for program continuation or expansion. It is important that the University be able to provide explanations for the cash balances in Stabilization, General IFR, DIFR and SUTRA. This schedule summarizes the anticipated use of existing cash balances for each Special Revenue Fund.

Any assumptions to be used in the preparation of these schedules will be provided with the request for submission of these materials, as well as the expected due date for these materials. Actions included in the Financial Management Strategy should be reflected in the Form 1 submission as well.

C.2 – Financial Plan Supporting Details

Detailed schedules and instructions are provided with the Financial Plan letter to assist in the development of the campus budgets. The schedules typically sent include the following:

Financial Plan Resolution adopted by Board of Trustees
Financial Plan summary and details

University-wide Programs Summary

Campus Retained Revenue Targets
Campus SUTRA Financial Plan Allocation

Special Revenue Fund Allocation Targets
Hospital Revenue Fund Allocation Targets
SUTRA Allocation Target Detail

Pooled Offset Targets

Legislative Member Items
Campus Funding in Other Budgets

Mandatory Costs (PS and OTPS) Detail

Personal Service Regular Condition Report
Detail of Unassigned Payroll Sub Objects
Filled FTE Position Estimates

Energy Budget and Fund Allocation
Energy Buying Group Allocation Needs

Recharges

Appendices

Budget Manual (this document)

Allocation Methodology Detail

Financial Management Strategy materials

C.3 – University-Wide Programs

Overview

The annual State budget appropriation bill for the State University of New York separately identifies specific amounts for a number of University-wide programs. Also called temporary allocations, university-wide programs are for the funding of specific programs or initiatives. The majority of these programs provide temporary resources to multiple campuses on an annual basis, while others support a campus specific program or System Administration program. In some cases, the State support (General Fund) amount for these programs is supplemented by sponsored program funds, fees, assessments or other special revenues.

Distribution Methodology

Campus allocations from the University-wide programs are distributed separately from the campus amounts in the annual Financial Plan, in a manner most appropriate for each program consistent with Legislative intent. Unless stated in legislation, there is a formula or historical distribution methodology that provides resources to campuses. Overall funding level for each university-wide program is approved by the Board of Trustees as part of the Financial Plan.

Access to University-wide program resources by a campus or campus-based program occurs either through a transfer of allocation via certificate to an individual campus' cost center or via sub-allocation in the university-wide program's cost-center. Allocation distributions for the university-wide programs normally occur in late summer after the campus Form 1s have all been processed.

Campus Communications

Once the allocation plans for the university-wide programs are completed a separate university-wide communication package is sent out. Each campus president receives a letter summarizing the programs and amounts to be received. A package of materials is provided to the business and budget officers providing the amounts by campus for each program as well as a description of each program. These materials are typically provided in late summer.

Entering Information in BDG1

Each campus' University-wide program allocations and staffing should be entered into the Financial Plan system (BDG1) in accordance with the targets.

Entering the Temporary Allocations into BDG1

- Sign into the SUNY legacy system
- Enter “BDG1”
- Select “A” – Financial Plan
- For “Schedule” input “3” – “FINANCIAL PLAN - ALLOCATIONS AND FTE #” and “U” for Update. Leave “Category #” – Blank
- Enter
- Change “Category” in the upper left corner using the Temporary Category Codes:

Temporary Category Codes

▪ Academic Equipment Replacement	AER
▪ Child Care Centers	CHD
▪ College of Nanoscale	NAN
▪ Cord Blood Bank	CBB
▪ Empire Innovation Program	EIP
▪ Educational Opportunity Centers	EOC
▪ Educational Opportunity Program	EOP
▪ Faculty Diversity Program	FDP
▪ Just for the Kid’s	JFK
▪ Library Conservation & Preservation	LCP
▪ MCEER	EQC
▪ Native American Program	NAP
▪ Non-Doctoral GRI	GRI
▪ Research Institute on Addictions	RIA
▪ Small Business Development (SBDC)	SBD
▪ Services to Students with Disabilities	SSS
▪ Strategic Partnerships (SPIR)	SPR
▪ Sportsmanship Institute	SMI

* Note – Do NOT enter data under category FM1 – the Form 1 will load automatically by System Administration

	TOT ALLOC	TOT FTE	INST FTE	NINS FTE	INST PSR	NINS PSR
TOTAL	19.4	.00	.00	.00	.0	.0
TOT IDR	.0	.00	.00	.00	.0	.0
IDR REG	.0	.00				
IDR EVE	.0	.00				
IDR SUM	.0	.00				
IDR OAP	.0	.00				
ORG ACT	.0	.00				
ORG RES	.0	.00				
EXT SRV	.0	.00				
LIBRARY	.0	.00				
STD SRV	19.4	.00				
STD AID	.0	.00				
MAINTEN	.0	.00				
GEN ADM	.0	.00				
GEN INS	.0	.00				
CLINIC	.0	.00				

Entering FTE

- Enter the number of FTE associated with the temporary allocation using the following categories:
 - INST FTE – Instructional FTE
 - NINS FTE – Non-Instructional FTE

Entering Allocation Amounts

- Enter allocation amounts by sub-object (across the top) and function categories (left side) Allocation must be entered in thousands of dollars:

Sub-Object Categories

- INST PSR – Instructional Personnel Service Regular
- NINS PSR – Non-Instructional Personnel Service Regular
- SAVINGS – Planned Savings (6000 sub-object)
- TS INST – Instructional Temporary Service
- TS NINS – Non-Instructional Temporary Service
- SUPPLIES – Supplies and materials
- TEMP CONTRACT – Temporary contracts
- EQUIPMENT – Equipment
- UTILITIES – Energy expenses
- ACY INST – Accessory Instruction
- ACQUIS – Acquisitions
- UNALLOC – Unallocated (6500 sub-object)
- EMP BEN – Employee benefits

Function Categories

- IDR – Instruction & Departmental Resources
 - IDR REG – Regular Program
 - IDR EVE – Evening Program
 - IDR SUM – Summer Program
 - IDR OAP – Overseas Academic Program

- ORG ACT – Organized Activities
- ORG RES – Organized Research
- EXT SRV – Extension & Public Service
- LIBRARY – Library
- STD SRV – Student Services
- STD AID – Student Aid
- MAINTEN – Maintenance and Operation
- GEN ADM – General Administration
- GEN INS – General Institutional Services
- CLINIC – Clinical Instructional Staff

Check Amounts Entered

- Press F/10 to return to the Financial Plan menu
- Select Schedule “4” - ALLOCATION VERIFICATION REPORT
- Verify the Budget Target matches the Campus Input and there are no differences for the temporary programs

ALLOCATION CATEGORY	BDG TARGET	CAMPUS INP	DIFFERENCE
FINANCIAL PLAN	59766.2		59766.2-
CAMPUS REALLOCATIONS			
FINANCIAL PLAN BASE	59766.2		59766.2-
ACADEMIC EQUIPMENT REPLAC	137.8	137.8	
CORD BLOOD BANK			
CHILD CARE CENTERS	48.7	48.7	
CORNELL LAND GRANT			
EMPIRE INNOVATION			
EDUCATIONAL OPP CENTERS			
EDUCATIONAL OPP PROGRAM			
MCEER			
FACULTY DIVERSITY PROGRAM			
GRI NON DOCTORAL	6.0	5.9	.1-
HIGH NEEDS PROGRAM			
JUST FOR THE KIDS			
LIBRARY CONSERVATION			

PF3/U-UPD PF5/J-PERM FTE RPT PF6/K-FIN PLN PG1 PF7/G-PG BCK PF8/F-PG FWD
 PF10/M-FIN PLN MENU PF11/S-SYS MENU PF12/E-END NEXT ACTION: _

2B0SCR1 R6 C34 9C

C.4 – Revenue Guidelines

Introduction

The University's core operating budget is supported by two major sources, State tax support and University generated revenue (i.e., the revenue offset component). The offset component includes revenue generated by the University primarily from tuition, certain fees, clinics, interest earnings, assessments for M&O on residence halls, and fringe benefits. The allocation distribution in the Financial Plan is the sum of the State support provided based on the methodology described in the Financial Plan letter and the campus' estimate of revenue generated. To support the level of allocation, each campus is expected to meet its revenue estimate. If a revenue shortfall occurs from the initial campus revenue sources defined below, it needs to be recovered through expenditure reductions or by applying other available campus revenue sources to balance the campus's Financial Plan.

In the fall and spring the Budget Office requests that campuses update their revenue projections. These revenue updates are used for monitoring and analysis in reviewing revised revenue expectations for each campus, as well as to project overall revenue for the fiscal year. If a revenue shortfall occurs or is expected to occur, a letter explaining the situation and specifying other revenue sources and/or where cost reductions are to be made should be sent to the University Budget Director, with a copy forwarded to the University Controller's Office.

Fringe Benefits/Pooled Offset

Campus payments for fringe benefits relating to the special revenue funds (General IFR, SUTRA, DIFR, HIFR-IFR, and LISVH) are collected by the University and used, in lieu of direct state tax support, to support the campus core instructional budgets. Distributions are generally in direct proportion to each campus's share of tax support, and are determined after the final campus allocations are made.

Revenue Distribution

The campus and pooled revenue together form the offset allocation segment of each campus's financial plan. Each campus projects a campus revenue target to support its spending plan.

Campus Revenue Target

- **Tuition**

The campus tuition revenue estimates are requested from the campuses and calculated by using funded AAFTE, as distributed by each campus. Funded AAFTE by level is approved by the System Administration Enrollment Planning Group; campuses distribute this AAFTE to planned headcount for resident/ non-resident, full/part-time and by level. The data is provided in the revenue projection system (BDG1), and campuses update the module for fall/spring enrollments, miscellaneous adjustments, and the estimated accounts receivable balances. A fall tuition projection update occurs in

conjunction with the enrollment survey prepared after the first five weeks of the fall semester. In this fall update, the fall headcount is updated to agree with actual fall enrollment and the spring headcount estimate is adjusted. A final update of the projections is requested in the spring, using actual spring enrollment.

Base Tuition

Campuses will develop a base revenue projection using the funded enrollment only. Adjustments for resident/non-resident and full-time/part-time mix will be permitted. Along with the other campus-retained revenue components (interest earnings, offset fees, DIFR overhead, clinics, and miscellaneous items), this will constitute the campus's **base revenue projection**.

Supplemental SUTRA

There is sufficient appropriation available for campuses that wish to include a Supplemental SUTRA component to do so once again this year. Campuses should develop a separate **proposed** revenue projection related to the anticipated overflow (or unfunded) enrollment. This projection will include an overall estimate of enrollment and the dollar value of the revenue. It is expected that the overflow enrollment will be entirely dedicated to instructional purposes. Positions supported with these funds will not be charged fringe benefits. As campuses prepare their plans to use the Supplemental SUTRA component, it is important to keep in mind that there is no State tax support associated with these students.

Note that a campus is not required to provide a supplemental SUTRA projection, and may choose to only include the base revenue projection in their overall revenue target. The overall availability of the proposed Supplemental SUTRA allocation will be evaluated in conjunction with the total base revenue projections and total offset appropriation available. In the event that total campus requests exceed available appropriation, further individual campus discussions will occur.

These two components will create the overall revenue target in support of the campus core instructional budget. The supplemental SUTRA component will be separately identified in financial plan documents, and will be included in the total campus budget allocation.

- **College Fee**

The College Fee is a fee charged to all students in the amount of \$12.50 a semester from all full-time students and \$0.85 a semester credit hour from all special students at all State-operated institutions of the University. The College Fee is governed by PP 7804 - Fees, Rentals, and Other Charges.

- **Other Fees**

Prior to the implementation of the BAP in 1998-99, campus revenue was pooled as part of the allocation distribution process. To recognize certain campus fee revenue, these fees were split between the IFR and the offset. The revenue from these fees remains a component of the projected revenue to support the campus operating budget. The fees

that are divided between the IFR and offset are: add/drop, late registration, late payment, transcripts, library fines, graduate and professional admissions, and bad check service charges. It is expected that campuses continue to evenly split the fees between the offset and IFR, but exceptions should be discussed with the campus budget analyst.

- **Interest**

Each campus will receive interest earnings on positive fund balances (or will be charged interest expense on negative balances). The interest estimates are prepared by each campus. Interest earned during the year will be calculated by System Administration staff and credited to each campus shortly after each month-end. For this purpose, the monthly STIP rate will be applied to an average daily balance for the affected funds to determine the amount of interest to be distributed (or charged). The funds on which STIP interest will be earned and distributed to the campus offset are:

<u>Fund Number</u>	<u>Fund Name</u>
344-XX	Collection account
345-10	IFR
345-12	Offset
345-47	SUTRA

The collection account (the “344 Fund”) is the holding account for all revenue. The Office of the State Comptroller transfers cash from local depositories to this fund, usually on a daily basis. While interest is earned on the 344 fund balance, it will be important for the campuses to distribute the amounts in this 344 fund in a timely manner.

Any revenue amounts collected in excess of the established target, including the Supplemental SUTRA target, will be deposited into SUTRA overflow.

Note: The funds listed above contribute interest to the offset fund. There are other funds that earn interest, but that interest goes directly to those funds (for example: stabilization, dorm, rehab 074, hospital operations, etc.)

- **Residence Hall Overhead**

Each campus estimates its residence hall operations M&O assessment and will be credited in the offset fund for the amount generated. Each campus’s residence hall operation is assessed for M&O overhead at a rate of 1.8% of DIFR operating expenditures (excluding utilities and overhead). Quarterly assessments will be made based on 25% of the budgeted allocation established by each campus in account number 870954 for the first three quarters of the fiscal year. In the fourth quarter, an assessment based on actual total expenditures for the year will be made after adjusting for the quarterly payments already assessed.

C.5 – Pooled Offset Targets

Introduction

The University's Core Instructional Budget is comprised of campus revenue, state tax support, and, in lieu of state tax support, fringe benefits assessed on personal service expenses associated with special revenue fund activity. The Enacted State Budget assumes that "pooled offset" revenues are, as the name implies, an offset to State tax dollar support. This revenue is distributed as if it were State tax support. The Enacted Budget includes an overall pooled offset target for the University; this target is derived based on a projection of fringe benefit assessments on payroll expenditures in the General IFR, DIFR, DIFR-IFR, HIFR-IFR, SUTRA, and Long Island Veterans Home funds. To avoid a shortfall in State support for the campus core instructional budgets, it is critical that the University's "pooled offset" target assumed in the State budget is fully collected.

The SUNY Budget Office prepares campus fringe benefit collection target based upon the average of actual collections. Any campus that falls short of its targeted collections relative to its established target will be required to make up the difference with other funds. For 2010-11, collections exceeding campus targets will be refunded.

Fringe Targets

The campuses' targets are based upon the three-year weighted average of actual collections, with the latest year's available data being weighted 50%, the previous year's data 30% and the third year back 20%. This average is used to calculate each campus' proportionate share of the University target.

Fringe Collections

The actual IFR, SUTRA, DIFR and HIFR-IFR fringe benefits are determined by applying the fringe benefit rate to the actual expenditure level (see OSC's website for fringe rates). With the exception of DIFR, which is assessed quarterly, fringe benefit collections are assessed by month and recorded in the following month. Summer session fringe benefits are assessed on revenue. The amount collected is reconciled with the campus target at year end.

The LISVH fringe benefits are determined by using a fringe benefit rate based on the Stony Brook hospital rate. This rate is applied to the actual expenditures, and assessed on a quarterly basis. A target has been established for LISVH as well, and as with the campus special revenue fund target, actual collections will be reconciled with the target.

To access fringe benefit collection information:

IFRs (including SUTRA)

Prior Year - Year end URAS Report, URAS Accounts 3391, 3394 and 3841

Current Year - Quarterly audit trail report sent to URAS, Bursars, Accounting and Budget email lists

Residence Halls

Prior Year - Dorm Cash Report -or- 6/30 UAR610 report, revenue class 12861

Current Year - Dorm Cash Report -or- SCAJ, revenue class 12861 -or- UAR610 report, revenue class 12861

Fringe Collections Analysis

Periodically during the year, current collection status is reviewed and communicated to each campus. At fiscal year end, any amount to be refunded will be made to each campus' administrative overhead account for general IFR (900760). This account will also be used for any amount short of the annual target.

C.6 – Special Revenue Fund Guidelines

Background

Income Fund Reimbursable (IFR) accounts are made available to expend revenues related to the extension of self-supporting services and activities beyond those normally funded in the core instructional budget. This budgeting procedure permits the University to respond quickly to opportunities and to better utilize its existing facilities, programs and staff. It allows the University to conduct activities under contract with outside organizations, to recover costs from other entities using University property or services, and to provide special services for students and other clients on a pay-as-you-go basis. The IFR program creates a mechanism for the University to operate and administer educationally related activities according to the following objectives:

- To receive and expend external funds, other than those external funds which would normally be received by the Research Foundation, local foundations, and Auxiliary Service Corporations, on behalf of the University.
- To conduct activities or provide services for students, clients and others who will be charged fees for such service, the sum of which is intended to be approximately equal to the direct and appropriate indirect expenses of providing such activities and/or services.
- To recover costs from agencies or organizations using University property or services.
- To conduct activities under contract with a group of individuals, an organization or any public or private corporation providing needed services to the University.

Each campus is responsible for maintaining prudent financial control and balanced status for the reimbursable programs.

Allocation Targets

The University Budget Office issues a request to the campuses to develop a preliminary allocation needs assessment for General IFR, DIFR, SUTRA, HIFR-IFR, Hospital Operations, and Long Island State Veterans Home. Sent in April for the fiscal year beginning in July, this survey requests financial information for all special Revenue Funds in total and by object. For planning purposes, campuses are asked to provide estimated Stabilization Fund allocation requirements. Since this is a two year appropriation, Stabilization Fund allocation equal to the campus's existing cash will continue to be provided. Appropriations for 2010-11 do not include the more detailed itemization of appropriations which had previously been required by the Budget Reform Act of 2007. A spreadsheet will be provided with the request reflecting the appropriate level of appropriation detail.

The detail by object submitted for this request can be an estimate, and will be used to post Cert 1 (initial campus allocations.) Final amounts by object, used to post the Financial Plan certificate, will be due as part of the campus Form 1 submission.

Typically, the Budget Office is able to fulfill campus requests for allocation at the start of the year. However, requests are reviewed in total to ensure sufficient allocation is available to meet campus needs, as well as to allow the Budget Office to maintain a System reserve for unanticipated allocation requirements. The amount available to establish targets is dependant upon the level of funding made available in the Enacted Budget.

The Financial Plan will include an allocation targets worksheet identifying the total approved campus allocation for Residence Halls and Dormitory IFR (DIFR/DIFR-IFR), General IFR, SUTRA, Hospital Operations, Hospital IFR (HIFR-IFR), Long Island State Veterans Home, and Stabilization Fund, for creating the Financial Plan certificate. These targets are based upon each campus' response to the Budget Office Spring survey. Again, allocations may be restricted if the initial requests exceed the total available appropriation. Additional needs will be evaluated throughout the year.

Initial Allocations

Beginning with the 2008-09, a University-wide disbursement ceiling is established in total for the special revenue fund accounts. These disbursement targets will be monitored and managed on a University-wide basis.

Additionally, to provide maximum flexibility in setting departmental allocations, campuses are allowed to establish negative allocations. The UA3B is an allocation transfer which allows a negative allocation to be created within an account. The UA3B application was developed to provide campuses the ability to override an account allocation balance error without creating a segregation balance error. Generally, the original intent of this transaction was to be utilized with lump sum accounts prior to the financial plan certificate being processed. The campus can process a negative allocation transaction in the lump sum account and a positive allocation transaction in an operating account within the same segregation while awaiting the financial plan certificate. After the financial plan certificate is posted, the negative allocation will be eliminated in the lump sum account. The effect of the UA3B application is to provide campus operating departments with full allocation. Any negative allocations will be reviewed by the University Budget Office as part of the Form 1 process.

Additional Allocation Requests

The University Budget Office maintains a contingency of undistributed allocation for each of the Special Revenue Funds. This reserve is available to campuses experiencing unplanned program need. If additional allocation is required, please complete the Special Revenue Fund / Allocation Transfer Form (available upon request from the campus budget analyst).

Special Revenue Fund / Allocation Transfer Form					
From:	8 Digit Account #	Acct Description	Budget Object	Fiscal Year	Decrease Amount (Whole \$)
Note: This section will be filled out by System Administration					
Total Allocation Decrease					0
To:	8 Digit Account #	Acct Description	Budget Object	Fiscal Year	Increase Amount (Whole \$)
1					
2					
3					
4					
Total Allocation Increase					0
Balance Check:					Ok
Explanation (Click on Text Box to Enter)					
Campus:			Phone No:		
Requested by:			Date:		
Forward to SUNY System Administration					
Email: Fund Coordinator, Campus Analyst and copy Kerry.Brousseau@SUNY.edu					

Special Revenue Fund Details

Residence Halls – Fund #339-47

The departmental allocations to the 8709XX and 9909XX accounts for Dormitory Income Fund Reimbursable (DIFR) must balance to the Residence Halls budget plans, unless instructed otherwise. The targeted allocation for residence halls operations typically represents the campus budget request and any DIFR-IFR allocation requirements. The remaining allocation requirements for Equipment Replacement, R.A. Rent Waivers, and Debt Service will be posted by System Administration and require no campus action on Form 1.

Additional details for the residence hall program can be found in the “Residence Hall Planning Guide”, available upon request from the University Budget Office.

General IFR – Fund #345-10

Typically, the allocation provided meets the campus request. However, if initial allocation requests exceed the total appropriation for the fund, the campus targets will be adjusted downward. If necessary, requests for additional allocation will be considered. The Budget Office will monitor IFR allocation against actual campus spending and reset allocations, if appropriate. Campuses are required to enter the allocation by account. All allocations are assumed to be covered by campus revenue.

SUTRA – Fund #345-47

Allocation for Summer Session, Overseas Academic Programs, Contract Courses and Overflow is typically provided to match the campus request. Campuses should allocate

to each type of activity based on past experience and plans for future activity.

- **Additional Revenue Expended through SUTRA:** The new year financial plan may include allocation in the SUTRA fund for core operations. In some years, the projected campus revenue exceeded the available appropriation; this revenue will be expended through SUTRA, although it will be considered to be part of the campus’s Financial Plan base. This allocation is provided to allow campuses to utilize the projected revenue above available revenue offset allocation. Campuses will be notified in the Financial Plan letter if this allocation will be required.

Form 1 Procedure:

If additional revenue is expended through SUTRA, the Form 1 allocation should be included as follows:

Fund #00300	Account #980095-00	(negative target)
Fund #34547	Account #960095-00	(positive target)

The sub-object should only be a non-utility OTPS object.

After the Form 1 Posting:

Both of the following transactions will need to be processed by the campus in order to utilize the SUTRA financial plan allocation:

Process an expenditure transfer journal (AC22):

Debit	Fund #34547	Account: 960095-00	\$+
Credit	Fund #00300	Account: 980095-00	(\$-)

Note: As indicated above, the SUNY sub-object must be a non-utility OTPS object and be the same for both sides of the transaction.

Process a SUTRA revenue transfer (FM909):

Account: 960095-00	Revenue Class: 19385	\$+
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This will auto generate a revenue fund transfer (AC1370) from Revenue Offset 345-12-12815 to SUTRA 345-47-19385

The transactions will need to be processed prior to fiscal year end (June 30). Although these transactions can be processed at anytime, in order to maximize interest earnings it is recommended that the expenditure transfer journal be processed in June.

- **Summer Session, Overseas Academic Programs, and Contract Courses:** These activities are unlimited as to enrollment. Requests for additional allocation will be provided from a System Administration program account as necessary, based on availability of allocation.

- **Academic Year (Fall/Spring) Overflow Enrollment/Revenue:** Overflow credit-bearing enrollment is programmatically interchangeable with regular budgeted enrollment.

Hospital Operations – Fund #345-22

The State University of New York hospital income fund reimbursable (HIFR) was established to allow for organizational and accounting independence for University health care facilities. The HIFR operates and administers the fiscal aspects of health care related operational activities.

The fringe benefits for these self-supporting funds are paid directly by the hospital and they are not subject to the fringes (or fringe rates) applied to personal service in the other special revenue funds.

The annual appropriation is determined through the state budget process. Once the budget is enacted the hospitals have the ability to set departmental allocations as deemed appropriate within the appropriation. Each hospital is allowed to transfer appropriation between personal service and other than personal service, subject to limits as specified in New York State Finance Law. Hospitals are allowed to increase appropriations for fringe benefits and debt service during the year, but they are not allowed to decrease the appropriation.

All monies received by hospitals from fee charges and reimbursement and from all other sources shall be credited to the hospital income fund reimbursable (HIFR). All expenditures related to health care facility operations (personal service, fringe benefits, non-personal service and contractual obligations) will be expended through this fund. The monies in this fund shall only be expended pursuant to the authorized appropriation.

Please refer to SUNY University-wide Policies & Procedures #7607 - Revenue Fund Guidelines: Hospital Income Fund Reimbursable (HIFR) for additional information.

Hospital IFR (HIFR-IFR) – Fund #345-46

The State University of New York hospital income fund reimbursable income fund reimbursable (HIFR-IFR) was established as a special revenue fund to allow for organizational and accounting independence for academic medical center health care related activities. The HIFR operates and administers the fiscal aspects of academic medical center health care related operational activities.

The campus targets are based on campus allocation requests as submitted to the University Budget Office.

Long Island State Veterans Home – Fund #345-09

The State University of New York Long Island State Veterans Home (LISVH) income fund reimbursable was established as a special revenue fund to allow for organizational and accounting independence for the LISVH. This fund operates and administers the fiscal aspects of the veterans' home related operational activities.

All monies received by the veterans' home from fees charges and reimbursement and from all other sources shall be credited to the LISVH income fund reimbursable. All expenditures related to veterans' home operations (personal service, non-personal service and contractual obligations) will be expended through this fund.

Stabilization Fund – Fund #345-31

The Stabilization Fund allows for the carry over of unexpended state operating budget allocation from the previous fiscal year to the current year; it is a two year appropriation. Stabilization allocation is distributed only if it is supported by an equivalent amount of campus cash. Initial stabilization allocations are generally based upon campus requests.

Restricted Current Fund – Fund #020-64

During 2008-09 and 2009-10, campus specific funds were transferred from the SUNY Restricted Current Fund to the appropriate local campus foundations; therefore, this fund will no longer be used by the University. Any remaining endowment fund expenditures will be from the General IFR.

Special Revenue Funds - Federal

The SUNY Student Loan Service Center administers the following federal aid programs for the state-operated campuses:

Federal Pell Grant Program – Fund#267-BF

Pell Grants are awarded to undergraduate students who have not earned a bachelor's or a professional degree. Pell Grants are considered a foundation of federal financial aid, to which aid from other federal and nonfederal sources might be added. The Pell Grant, unlike a loan, does not have to be repaid. The maximum can change each award year depending on federal program funding. The amount awarded to a student is determined by financial need, the costs to attend school based upon enrollment as a full-time or part-time student, and whether the student attends for a full academic year or less.

Federal Supplemental Educational Opportunity Grant (SEOG) Program – Fund #267-BF

SEOG is for undergraduate students with exceptional financial need with priority given to students who receive Federal Pell Grants. Like the Pell Grant, SEOG does not have to be repaid. SEOG awards are determined by the institution and range from \$100 to \$4,000 per year, depending upon the student's need, the funding level of the school, and the policies of the financial aid office.

Federal Work-Study Program – Fund#267-9W

The Federal Work-Study (FWS) Program provides jobs for undergraduate and graduate students with financial need, allowing them to earn money to help pay educational expenses. The program encourages community service work and work related to each student's course of study.

Students employed through the FWS Program earn at least the current federal minimum wage, but the amount might be higher depending on the type of work performed and the skills required. The total FWS award depends upon the level of need and the funding level of the school. Schools are required to match federal dollars on a 75% to 25% ratio. If a school returns more than 10% of its FWS allocation for an award year, the school's allocation for the second succeeding award year will be reduced by the dollar amount returned.

Federal Perkins Loan Program – Fund#221-xx

Federal Perkins Loans are low-interest (5 percent) loans for both undergraduate and graduate students with financial need. The school is the lender. Dollars collected on loans in repayment are deposited into a revolving fund and are re-awarded. Each school contributes a percentage match (33 1/3%) of the new federal monies awarded in the program (when available).

Students can borrow up to \$5,500 for each year of undergraduate study with a maximum cumulative loan amount of \$27,500 or \$8,000 for each year of graduate or professional study with a maximum value of \$60,000, including any undergraduate Federal Perkins Loans borrowed. Many cancellation provisions exist in the Perkins Loan Program allowing students to have all or a portion of their loan cancelled for working in certain service areas.

Federal Academic Competitiveness Grant (ACG) – Fund#267-BF

The Academic Competitiveness Grant was made available for the first time for the 2006-07 school year for first-year college students who graduated from high school after January 1, 2006, and for second-year college students who graduated from high school after January 1, 2005. To be considered for an ACG, the student must first be Pell eligible, first-year recipients must have completed a "rigorous" secondary school program of study and second-year students must have at least a cumulative 3.0 grade average. An Academic Competitiveness Grant provides \$750 to qualifying students for

the first year of study (freshman) and \$1,300 for the second year (sophomore). Note: The amount of the ACG, when combined with a Pell Grant, may not exceed the student's cost of attendance. Like Pell, the ACG and SMART Grants do not have to be repaid. This program will end with the 2010-11 academic year.

Federal National Science & Mathematics Access to Retain Talent Grant (National SMART Grant) – Fund#267-BF

The National Smart Grant is available during the third and fourth years of undergraduate study to full-time students who are eligible for the Federal Pell Grant and who are majoring in physical, life, or computer sciences, mathematics, technology, or engineering or in a foreign language determined critical to national security.

A National SMART Grant will provide up to \$4,000 for each of the third and fourth years of undergraduate study. The amount of the SMART Grant, when combined with a Pell Grant, may not exceed the student's cost of attendance. This program will end with the 2010-11 academic year.

Federal Scholarship for Disadvantaged Students (SDS) Program – Fund #265-AT

To qualify for participation in the SDS program, schools must carry out a program for recruiting and retaining students from disadvantaged backgrounds. Institutions apply for SDS funds from the Department of Health and Human Services and are responsible for both selecting eligible recipients and determining their financial need. At least sixteen percent of the total allocations go to schools that direct SDS awards to nursing students. SDS funds awarded to schools must be used to award full or partial scholarships to eligible students enrolled full-time for tuition expenses, other reasonable educational expenses, and reasonable living expenses.

Federal Teacher Education Assistance for College and Higher Education (TEACH) Grants – Fund#267-AM

Beginning July 1, 2008, the TEACH Grant program will provide up to \$4,000 a year in grant aid to undergraduate and graduate students and students enrolled in a post-baccalaureate teacher credential program, or current or prospective teachers. Eligible undergraduate and post-baccalaureate students may not receive more than \$16,000 and graduate students may receive no more than \$8,000 in total TEACH Grants. In exchange for TEACH Grant aid, students must agree to serve as a full-time teacher at specified schools and teach in a specified field for four academic years within eight years after completing the college course. TEACH Grant recipients that do not fulfill their teaching obligations must repay the grant as if it was an unsubsidized Direct Loan.

C.7 – Establishment of Funded Reserves

Campus Based Reserves

In accordance with the Income Fund Reimbursable (IFR) Program policy and guidelines issued December 2, 1996, SUNY campuses are authorized, but not required, to establish funded reserves as necessary for the long-term financial stability of the IFR Program. This includes accounts in the General IFR, SUTRA and Stabilization Funds, as well as the HIFR-IFR programs.

The following types of campus based reserves may be established (please contact the University Controller's office for specific account numbers):

- **Reserve for Equipment Replacement and Repairs** – Funds may be reserved to replace, repair or upgrade existing equipment. Reserves for equipment replacement should reflect replacement cost of the asset, not historical cost. Reserves for equipment repairs may not include routine maintenance costs. The reserve should only be used for major repairs, such as upgrades, that will extend the service life of the equipment, or materially increase the capacity or operating efficiency of the equipment. Equipment Replacement and Repair Plans should be based on a five-year planning cycle.
- **Reserve for Facilities Rehabilitation and Renovation** – Funds may be reserved to rehabilitate or renovate facilities currently used or which will be used in the future for campus programmatic purposes. This reserve represents funds that will eventually be used for expenditures that materially extend the useful life of the facility. The Reserve level should be based on the estimated cost of the future improvements.
- **Reserve for Program Stabilization** – Funds may be reserved for program continuation and fluctuation. This reserve is established to accommodate short-term and long-term program plans, provide for program continuation during revenue downturns and to provide for the orderly and fiscally responsible termination of a program. Items that are to be considered in establishing the reserve include contractual commitments, appointments, refunds for prepayments, equipment and space leases, essential operating expenses, program evaluation and expansion possible liquidation costs associated with the unplanned elimination of a program.

Documentation for Reserve

A campus plan for the establishment and management of each of the above reserves must be completed and maintained on file by the campus. This plan must include the following information:

- A complete description of the items or reason for which the reserve is being made and its relationship to the Reimbursable Program.
- The desired estimated value of the reserve as well as the periodic payments anticipated to be committed to the reserve.
- The planned years for which the expenditures will be made from each reserve fund.
- A campus plan for each reserve fund will be submitted to the University Budget Office as part of the annual budget development and Campus Financial Management Strategy process.

Accounting and Budgeting Procedures

In accordance with the campus plan, a transfer of revenue from the supporting IFR accounts should be made to the applicable reserve IFR accounts, using the appropriate reserve revenue classes.

Allocations should not be established in the reserve accounts. In accordance with the campus plan, the allocation for the planned expenditure should be established in a specially designated account (new or existing) in the year the reserve will be utilized. Revenue from the reserve account should be transferred to the designated account from which the planned expenditure will be made.

C.8 – Special Account Guidelines

Provisional Accounts

The Provisional account is where the initial allocation is recorded for a fund. Allocation will be in this holding account before it goes to the departmental accounts. It is used for "controlling" the allocation in that fund. These accounts are used to manage funds on a system-wide basis and are generally not used at the campus level.

The Provisional account is also where any unallocated amounts are recorded.

Fund	Provisional Account
State Purpose (00300)	980079
General IFR (34510)	910078
DIFR / Dorm Ops (33947)	870938
SUTRA (34547)	960097
Hospital (34522)	991379

Financial Plan Spending Accounts

A "financial plan spending" account is used when the combination of state support and campus revenue is not sufficient to completely fund a campus' core operating budget. For purposes of the Form 1 submission, a campus should determine their core operating budget, and if desired, supplement shortfalls in revenue from other funds via financial plan spending accounts. Each financial plan spending account has offsets in each fund. For each negative offset in state purpose, there would be a positive offset in the fund being used to supplement state purpose funds.

These accounts are used to allow analysts to see what is needed by each campus to fulfill its core operating budget, and how that budget is being funded. Below is a list of the financial plan spending accounts:

Fund	Financial Plan Spending		SUTRA Financial Plan ¹		Utilities Funding in Financial Plan	
	State Purpose	Fund Account	State Purpose	Fund Account	State Purpose	Fund Account
General IFR (34510)	980084	910058			980683	910651
SUTRA Financial Plan (34547)			980095	960095		
SUTRA Overflow (34547)	980082	960094				
SUTRA Summer Session (34547)	980081	960093				
Stabilization (34531)	980083	240094			980683	240683

¹In certain years, there has not been sufficient offset (i.e. revenue) appropriation available to support campus planned spending in the Core Instructional Budget. In such a year, additional revenue and expenditures will be accounted for in the SUTRA fund, and be referred to as "SUTRA Financial Plan". Any

amounts for SUTRA Financial Plan will be communicated with the Financial Plan letter. These accounts should only be used when the campus has revenue above the available offset allocation and the University Budget Office assigns the campus SUTRA financial plan allocation for this purpose.

Accounting for Utilities

Utility Sub-Objects: Allocations related to utilities sub-objects may only be recorded to “utility” accounts. A list of utility sub-objects is in the table below.

Sub Obj	Description
3495	Fuel Oil
3496	Coal
3499	Other Fuel
5510	Utilities-other
5551	Natural gas
5552	Electricity
5553	Steam
5554	Chilled water
5555	Water
5556	Sewage

Utility Accounts: Below is a chart of utility accounts. It is possible for an individual campus to have additional accounts and sub-accounts related to utilities.

Excerpt from Finance Bulletin – Chart of Accounts Fiscal Coding Structure (PP7303):

The accounts listed below are established exclusively to record the various types of utilities. All charges, with the exception of the Power Authority of the State of New York (PASNY) electrical purchases and fuel, must be coded with a 5510 - 5556 sub object. All PASNY electrical purchases must be coded with a 5501 sub object, fuel oil must be coded with a 3495 sub-object, coal with a 3496 sub-object and other fuels with a 3499 sub-object (see Appendix A Bulletin A-462-S).

Utilities:

Account Number	Account Title
860670	Electricity
860673	PASNY Electrical Purchases
860674	Natural Gas
860677	Purchase Steam
860680	Water
860683	Sewage
860686	Fuel Oil
860689	Other Fuels
860690	Coal
860693	Purchased Chilled Water
860696	Energy Management Control System

To determine if an account is a “utility account”, review the account in Legacy (UACI)

```

UAZ0          *** OFFICE OF THE UNIVERSITY CONTROLLER ***          UACHRT20
                CHART OF ACCOUNTS - ACCOUNTING DATA                01/27/09
FUNCTION: I
DATA TYPE: A
REC TYPE: A
CAMP:          YEAR: 080      ACCT: 98068300      CMR:          CC: 4393983R08
ALLOW SUBS:    SUBACCTS: _    COST CTR OVERRIDE:
DESCRIPTION    CHART: FINANCIAL PLAN UTILITY (STAB)  COM COLL: _
                LOCAL: FINANCIAL PLAN UTILITY (STAB)  CAMP CASH EDIT: N
SEGREGATION    DATES
  ORG : 2839000000    OPENED: 08 19 2003    HEALTH SCIENCE ACCT: N
  FUND: 00300        CLOSED:              EXP/USE : Y  MISC APP :
  PROG: C32839010    CAP PROJ FLG: N      LUMP SUM: N  M O FLG: Y
  PROJ:             DELETE REC:          UTILITY : Y  REAPPROP:
  AUTH: 080  CWS PCT 000.00  CWS OFF CMP N    FUND AVAIL OVERRIDE: Y
  STATE CAMPUS:    STATE ACCT:          CASH BALANCE EDIT: N
  CF PROJ:         CIP:    PHASE:    SUB PHASE:    INACTIVE:
  G-L FUND: CU03   NAC CLS: 10006    REV DIST FLG: Y
  G-L CENTER: 0839 10006

PF9/B: BROWSE          PF11/M: CONTROLLERS MENU
PF10/R: PREV MENU     PF12/E: EXIT SYSTEM
***      INQUIRY ONLY  ***

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C.9 – Segregations

Expenditures and encumbrances are controlled within separate segregations to assure that spending limits are not exceeded. The 2010-11 appropriations do not include the more detailed segregations which had been previously required by the Budget Reform Act of 2007.

Campuses budget at the subobject level, but need to ensure that sufficient allocation is included for each of the segregations. Edits on control of segregations are maintained at the campus level and can be limited by total fund or by individual account.

The following segregations will be used by the University for 2010-11:

4 All Personal Service, including:

Personal Service – Regular

Personal Service – Temporary

Holiday/Overtime Compensation

5 All OTPS, including:

Contractual Services

Supplies and Materials

Travel

Equipment

6 Local Assistance/Community Projects

(for certain funds only)

58 Fringe Benefits

5925 Debt Service

C.10 – University-Wide Recharges

Certain common services are negotiated centrally on behalf of the entire University to take advantage of the University's purchasing power. Items such as library databases, police training, and music licensing are paid in the first instance at System Administration. Individual campus accounts are then "recharged" for their portion of the service costs. In order to process these transactions, campuses must provide allocation in certain recharge accounts so costs can be applied appropriately to the campuses receiving the service benefit.

Individual campus recharge amounts are determined by a variety of methods, but often use formulas that take into consideration service usage. This could include student enrollments, total employee FTE or size of campus budget. A recharge committee including campus representation assists System Administration in reviewing recharge amounts. In most cases, year-to-year adjustments in the recharge budgets do not exceed HEPI. Recharged services which are contractual in nature are at rates negotiated with outside vendors.

During the annual budget development process, campuses are required to allocate resources to certain recharge accounts as per the schedule in the Financial Plan Letter. This schedule is also available on university's web portal. Individual campus allocations are committed to recharged services that benefit the individual campus.

A schedule of anticipated recharges is typically included with the Financial Plan letter.

Additional information including a description of each recharge and the method of disbursement can be found in the SUNY Portal under Reports, Fixed Reports, Budget Reports, Recharge Reports, and then by year.

C.11 – Disbursement Ceilings

The Division of the Budget (DOB) imposes a State Purpose and Offset fund disbursement ceiling for the State fiscal year (April 1 to March 31). Beginning with the 2008-09 fiscal year, disbursement ceilings on the University's special revenue funds have also been imposed (student loans, residence halls, general income fund reimbursable, stabilization, SUTRA, hospital operating, hospital sponsored, and Long Island Veterans Home).

These disbursement ceilings will be monitored and managed on a University-wide basis. Each campus continues to be responsible for assisting the University in meeting its disbursement ceiling amount. As such, campuses may be asked to accelerate or slow down spending on a fund-by-fund basis in order to meet the system-wide disbursement ceiling on the State fiscal year.

Monthly disbursement projections will be requested from the campuses.

C.12 – Revenue Projections

Campus revenue projections are entered into “BDG1” or the University’s budgeting module on the legacy system.

1. Open and Login to Legacy
2. Enter ‘BDG1’
3. BDG1 Main Menu – choose R

```
SUNY PLANNING AND BUDGETING SYSTEM  
  
MAIN MENU  
  
TO SELECT A SPECIFIC APPLICATION  
ENTER THE LETTER CODE FROM THE  
FOLLOWING LIST, THEN PRESS ENTER  
  
R  
  
A - FINANCIAL PLAN  
F - FINAL BUDGET-ALLOCATIONS/STAFF  
N - ENROLLMENT  
P - PRELIMINARY BUDGET  
R - REVENUE  
D - DORMITORY  
S - SUPPORT TABLES  
  
ENTER E TO END SESSION
```


SUNY PLANNING AND BUDGETING SYSTEM BRVMFNU

REVENUE
MAIN MENU

CAMPUS: 28xxx
 FISCAL YEAR: 0809 (EX.8788) ENTER THE APPROPRIATE DOCUMENT & SCHEDULE
 DOCUMENT: B CODE FROM THE FOLLOWING LIST AND DEPRESS ENTER.
 SCHEDULE: 15
 INQ/UPD: U U = UPDATE, I = INQUIRY

DOCUMENT: A=PRELIMINARY BUDGET REQUEST C=1ST PROJECTION E=ADJUSTMENT
 B=FINAL BUDGET REQUEST D=REPROJECTION W=EXPERIMENTAL

SCHEDULE: NON-PROF FT 1=SUMMER# 2=FALL 3=SPRING
 NON-PROF PT 1A=SUMMER# 2A=FALL 3A=SPRING
 PROFESSIONAL FT: 4=SUMMER# 5=FALL 6=SPRING
 PROFESSIONAL PT: 7=SUMMER# 8=FALL 9=SPRING
 # ANY CAMPUS WITH WINTER SESSION, USE THE SUMMER SELECTION.

10=TUITION REVENUE SUMMARY 14=MISC SUIF/CLINICAL
 11=ENROLLMENT ADJUSTMENT 15=SUMMARY
 12=TUITION REVENUE ADJUSTMENT 16=TUITION RATES
 13=FEES AND FINES 17=CUT-OFF DATE TABLE
 99 RETURN TO MAIN MENU E END SESSION

4. Enter the campus id, fiscal year, document, schedule and U(pdate)
 - a. Documents – versions of revenue data entered into BDG1
 - B – Budget (FIN) – the budgeted revenue linked to funded AAFTE enrollment
 - C – Fall Update (PR1) – projections using actual headcount for fall semester and estimated headcount for spring
 - D – Spring Update (PR2) - projections using actual headcount for fall semester and actual headcount for spring
 - A,E,W – n/a – not normally used
 - b. Schedules: Tuition (1-9) – data entry areas for tuition revenue

	1/1A	Summer	Non-Professional	Full-time / Part-time
	2/2A	Fall	Non-Professional	Full-time / Part-time
	3/3A	Spring	Non-Professional	Full-time / Part-time
	4	Summer	Professional	Full-time
	5	Fall	Professional	Full-time
	6	Spring	Professional	Full-time
	7	Summer	Professional	Part-time
	8	Fall	Professional	Part-time
	9	Spring	Professional	Part-time
 - c. Schedules: Summary (10-16) – Summary / Adjustment data entry screens

SUNY PLANNING AND BUDGETING SYSTEM			BRV110A
F08-09 REVENUE FINAL			05/20/08
NON-PROFESSIONAL STUDENTS/FULL-TIME			08:23
FALL	HEADCT	TUITION RATE	TUITION REVENUE
RESIDENT/FULL-TIME:			
UNDERGRAD-AAS	2241	2175.00	4874.2
UNDERGRAD-BAC	363	2175.00	789.5
GRADUATE	_____	.00	.0
MBA	_____	.00	.0
NON-RESIDENT/FT:			
UNDERGRAD-AAS	241	3605.00	868.8
UNDERGRAD-BAC	30	5305.00	159.2
GRADUATE	_____	.00	.0
MBA	_____	.00	.0
TOTAL	2875		6691.7
PF 3/U UPDATE OR ADD	PF 5/J FT/NON-PROF SPR	PF 6/K FT/NON-PROF SUM	
	PF 9/T PART TIME		
PF10/M REVENUE MENU	PF11/S SYSTEM MENU	PF12/E END	NEXT ACTION: _

- Schedules 1-3A all look the same, except for the semester indicator in the upper left corner.
- In these schedules the headcount and credit hours (for part-time) are entered to calculate tuition revenue.
- Use PF5 and PF6 to move between semesters
- Use PF9 to move within a semester, between full-time and part-time

SUNY PLANNING AND BUDGETING SYSTEM			BRV120A
F08-09 REVENUE FINAL			05/20/08
PROFESSIONAL STUDENTS/FULL-TIME			08:28
SPRING	HEADCT	TUIT RATE	TUIT REV
RESIDENT:			
MEDICAL	409	9400.00	3844.6
DENTISTRY	149	8100.00	1206.9
PHARMACY	_____	6850.00	.0
LAW	_____	6600.00	.0
PHYSICAL THERAPY	78	5710.00	445.4
NON-RESIDENT:			
MEDICAL	13	16750.00	217.8
DENTISTRY	4	16250.00	65.0
PHARMACY	_____	11850.00	.0
LAW	_____	10000.00	.0
PHYSICAL THERAPY	9	9145.00	82.3
TOTAL	662		5862.0
PF3/U UPDATE	PF 5/J PT-PROF SUM	PF 6 /K FT-PROF FALL	
PF9/T PART TIME	PF10/M REV MENU	PF11/S SYS MENU	PF12/E END
			NEXT ACTION: _

- Schedules 4-9 all look the same, except for the semester indicator in the upper left corner.
- In these schedules the headcount and credit hours (for part-time) are entered to calculate tuition revenue.
- Use PF5 and PF6 to move between semesters
- Use PF9 to move within a semester, between full-time and part-time

SUNY PLANNING AND BUDGETING SYSTEM		BRV130A
F08-09 REVENUE FINAL		05/20/08
TUITION REVENUE SUMMARY		08:32
TOTALS:	REVENUE	
SUMMER:		
RESIDENT:	9837.7	
NON-RESIDENT	843.6	
PROFESSIONAL		
FALL:		
RESIDENT:	37803.9	
NON-RESIDENT	15442.4	
PROFESSIONAL	6132.5	
SPRING:		
RESIDENT:	36580.7	
NON-RESIDENT	13848.4	
PROFESSIONAL	5972.7	
TOTAL UNADJUSTED TUITION:	126461.9	
PF5 /J ENR ADJ SCR	PF6 /K PT-PROF SPR	
PF10/M REVENUE MENU	PF11/S SYSTEM MENU	PF12/E END NEXT ACTION:

Schedule 10 – Tuition Revenue Summary (no data entry)

SUNY PLANNING AND BUDGETING SYSTEM		BRV211A
F08-09 REVENUE FINAL		05/20/08
ENROLLMENT ADJUSTMENTS		08:33
TOTAL UNADJUSTED TUITION		126461.9
GRAD-FT/PT ADJ. #		
UUP WAIVERS		1050.0-
OTHER (EXPLAIN)		
SUTRA CRDT BEARING PROG. ##		12189.3-
SUMMER - HDCT:	CRHR:	\$: 10681.3-
FALL OVERFLOW ENROLL - HDCT:	CRHR:	\$:
SPRING OVERFLOW ENROLL - HDCT:	CRHR:	\$:
OAP - HDCT:	CRHR:	\$: 249.6-
CONTRACT COURSES - HDCT:	CRHR:	\$: 1258.4-
TOTAL ADJUSTMENTS		13239.3-
TOTAL ESTIMATED TUITION		113222.6
# TO BE USED ONLY IF DIFFERENT FROM TARGETED ENROLLMENT COUNTS		
## TO BE USED IF ENROLLMENT COUNTS INCLUDE IFR TYPE PROGRAM STUDENTS		
PF3/U UPDATE	PF10/M REV MENU	PF11/S SYS MENU PF12/E END NEXT ACTION: _
PF5/J TUIT REV ADJ SCR		PJ6/K TUIT REV SUM SCR

Schedule 11 – Enrollment Adjustments

SUNY PLANNING AND BUDGETING SYSTEM		BRV220A	
F08-09 REVENUE FINAL		01/28/09	
POSITIVE TUITION REVENUE ADJUSTMENTS		14:49	
TOTAL ESTIMATED TUITION		113222.6	
PLUS ACCTS RECEIVABLE AT 06/30/08			
STUDENT RECEIVABLES	1050.0		
TAP			
FEDERAL AID			
ACCTS TO ATTORNEY GENERAL	1500.0		
OTHER			
TOTAL ACCTS RECEIVABLE AT 06/30/08		2550.0	
COLLECTION FUND AT 06/30/08		150.0	
TOTAL POSITIVE REVENUE ADJUSTMENTS		2700.0	
PF 3/U UPDATE	PF 5/J FEES SCR	PF 6/K ENR ADJ SCR	PF 8/F NEG ADJ
PF10/M REV MENU	PF11/S SYS MENU	PF12/E=END	NEXT ACTION: _
2B05SCR1	R9 C46		04

SUNY PLANNING AND BUDGETING SYSTEM		BRV221A	
F08-09 REVENUE FINAL		01/28/09	
NEGATIVE TUITION REVENUE ADJUSTMENTS		14:48	
LESS ACCTS RECEIVABLE AT 06/30/09			
STUDENT RECEIVABLES	(-) 1100.0		
TAP	(-)		
FEDERAL AID	(-)		
ACCTS TO ATTORNEY GENERAL	(-) 1550.0		
OTHER	(-)		
TOTAL ACCTS RECEIVABLE AT 06/30/09	(-) 2650.0		
COLLECTION FUND AT 06/30/09	(-) 150.0		
ACCOUNTS RECEIVABLE WRITE OFFS	(-) 400.0		
TOTAL NEGATIVE REVENUE ADJUSTMENTS	(-) 3200.0		
TOTAL TUITION		112722.6	
PF 3/U UPDATE	PF 5/J FEES SCR	PF 6/K ENR ADJ SCR	PF 7/G POS ADJ
PF10/M REV MENU	PF11/S SYS MENU	PF12/E END	NEXT ACTION: _
2B05SCR1	R7 C46		04

Schedule 12 – (Positive) Tuition Revenue Adjustments
 Schedule 12b – (Negative) Tuition Revenue Adjustments – the only way to get to this screen is to enter Schedule 12 and toggle using the PF8 key.

SUNY PLANNING AND BUDGETING SYSTEM				BRV310A
F08-09 REVENUE FINAL				05/20/08
FEES AND FINES				08:37
FEES: GRADUATION				
LATE REGISTRATION			285.0	
LABORATORY				
TRANSCRIPT			85.0	
LIBRARY			12.0	
UNDERGRADUATE APPLICATION				
GRAD/PROF APPLICATION			203.9	
DROP/ADD			8.0	
OTHER FEES AND MISC FINES				
ADJUSTMENTS				
PLUS:ACCOUNTS RECEIVABLE AT 06/30/08			.0	
COLLECTION FUND AT 06/30/08			.0	
LESS:ACCOUNTS RECEIVABLE AT 06/30/09 (-)			.0	
COLLECTION FUND AT 06/30/09 (-)			.0	
TOTAL FEES AND FINES			593.9	
PF3 /U UPDATE	PF5 /J MISC SUIF SCR	PF6 /K TUIT REV ADJ SCR		
PF10/M REV MENU	PF11/S SYS MENU	PF12/E END		NEXT ACTION: _

Schedule 13 – Fees and Fines and Adjustment for Fees and Fines A/R and Collections

SUNY PLANNING AND BUDGETING SYSTEM				BRV410A
F08-09 REVENUE FINAL				05/20/08
MISCELLANEOUS-SUIF AND CLINICAL INCOME				08:37
MISCELLANEOUS-SUIF				
ORGANIZED ACTIVITIES				
FARM				
OTHER				
SALES AND SERVICE-EDUCATION DEPARTMENT				
OTHER				
ADJUSTMENTS				
PLUS:ACCOUNTS RECEIVABLE AT 06/30/08			.0	
COLLECTION FUND AT 06/30/08			.0	
LESS:ACCOUNTS RECEIVABLE AT 06/30/09 (-)			.0	
COLLECTION FUND AT 06/30/09 (-)			.0	
TOTAL MISCELLANEOUS			.0	
CLINICAL INCOME			.0	
TOTAL MISC AND CLINICAL INCOME			.0	
PF3 /U UPDATE	PF5 /J SUMMARY SCR	PF6 /K FEES SCR		
PF10/M REV MENU	PF11/S SYS MENU	PF12/E END		NEXT ACTION: _

Schedule 14 – Miscellaneous-SUIF and Clinical Income and Adjustment for Miscellaneous-SUIF A/R and Collections

SUNY PLANNING AND BUDGETING SYSTEM				BRV510A		
F08-09 REVENUE FINAL				05/20/08		
FINAL BUDGET REQUEST				08:38		
	2006-07 FINAL BDG REQUEST	2006-07 ACTUALS	2007-08 FINAL BDG REQUEST	2007-08 1ST PROJECT	2008-09 FINAL BDG REQUEST	PROJECT CHANGE
TUITION	109445.7		111688.3	117420.2	112722.6	4697.6-
FEE & FINE	694.9		626.9	588.9	593.9	5.0
CLINIC	.0		.0	.0	.0	.0
MISC	471.9		.0	.0	.0	.0
INTEREST	2230.6		3000.0	3000.0	2000.0	1000.0-
DORM OVERHD	415.9		325.8	349.6	367.1	17.5
COLLEGE FEE	.0		521.9	511.5	517.0	5.5
TOTAL SUIF	113259.0	.0	116162.9	121870.2	116200.6	5669.6-
PF3/U UPDATE	PF10/M REV MENU	PF11/S SYS MENU	PF12/END			
	PF5 /J TUIT RATE SCR	PF6 /K MISC SUIF SCR				NEXT ACTION: _

Schedule 15 – Summary
Summary of comparative documents and
Data entry for Interest, Dorm OH & College Fee

SUNY PLANNING AND BUDGETING SYSTEM							BRV650I
F08-09 REVENUE PRELIM			TUITION RATE SCREEN			02/03/09	
FULL>	SUMMER	FALL	SPRING	PART>	SUMMER	FALL	SPRING
RES: UDGRAD-AAS							
UNDERGRAD-BAC	2175.00	2175.00	2485.00	181.00	181.00	207.00	
GRADUATE	3450.00	3450.00	3940.00	288.00	288.00	328.00	
MBA	3550.00	3550.00	4055.00	296.00	296.00	338.00	
MEDICAL	9400.00	9400.00	10735.00	783.00	783.00	895.00	
DENTISTRY	8100.00	8100.00	9250.00	675.00	675.00	771.00	
PHARMACY	6850.00	6850.00	7825.00	571.00	571.00	652.00	
LAW	6600.00	6600.00	7535.00	550.00	550.00	628.00	
PHYS THERAPY	5710.00	5710.00	6520.00	476.00	476.00	543.00	
NRS: UDGRAD-AAS							
UNDERGRAD-BAC	5305.00	5305.00	6435.00	442.00	442.00	536.00	
GRADUATE	5460.00	5460.00	6625.00	455.00	455.00	552.00	
MBA	5670.00	5670.00	6880.00	473.00	473.00	573.00	
MEDICAL	16750.00	16750.00	20320.00	1396.00	1396.00	1693.00	
DENTISTRY	16250.00	16250.00	19710.00	1354.00	1354.00	1643.00	
PHARMACY	11850.00	11850.00	14375.00	988.00	988.00	1198.00	
LAW	10000.00	10000.00	12130.00	833.00	833.00	1011.00	
PHYS THERAPY	9145.00	9145.00	11095.00	762.00	762.00	925.00	
PF6 /K SUMMARY PF10/M REV MENU PF11/S SYS MENU PF12/E END NEXT ACTION _							

Schedule 16 – Tuition Rates: summary of tuition rates by level, degree, and semester.

While a campus may have the ability to update these rates, please just use this screen for inquiry and contact the campus budget analyst if there are any questions, concerns, or updates.

SUNY PLANNING AND BUDGETING SYSTEM				BDG883I
REVENUE/DORMITORY SUPPORT				05/20/08
REVENUE/DORMITORY DEVELOPMENT - CUT-OFF DATES				08:46
DOCUMENT TYPES:		PRE: PRELIMINARY	FIN: FINAL	
		PR1: 1st PROJECTION	PR2: REPROJECTION	
FISCAL YEAR	DOCUMENT TYPE	REVENUE CUT-OFF DATE (MMDDYY)	DORMITORY CUT-OFF DATE (MMDDYY)	
0304	PR1	063004		
0304	PR2	063004		
0405	FIN	122004		
0405	PRE	102604		
0405	PR1	122104		
0405	PR2	040605		
0506	FIN	042705		
0506	PRE	042705		
0506	PR1	022406		
0506	PR2	050406		
PF7/G: PAGE BACK PF8/F: PAGE FWD				
PF10/M: REV MENU PF11/S: SYS MENU PF12/E: END NEXT ACTION: _				

Schedule 17 – Cut-off Date Table – this schedule will show the date that the system is “open” until for update and modification.

While a campus may have the ability to update these dates, please just use this screen for inquiry and contact the campus budget analyst if there are any questions or concerns.

C.13 – Schedule 0

Purpose

Flexibility legislation in 1986 allowed the University management of its own faculty and staff positions. State Education Law (section 355(4) and section 355-a) continues the State University's authority to establish its own maximum number of FTE positions.

Justification for the level of positions budgeted by each campus is necessary to demonstrate campus accountability. The information input to Schedule 0 determines and documents how many funded filled annual FTE positions each campus can support within the funded appropriation available for personal services regular (PSR). A funded filled annual FTE position is defined as the equivalent of a full-time position filled for a full year. Budget Office analysts will also review campus allocation plans to assure that amounts are reasonable and in line with previous plans and expenditures.

The Summary of the Proposed Financial Plan (Schedule 0) assists campuses in determining their funded FTE position level. Warnings appear if the data entered appears to be incorrect or unreasonable. If a warning appears, the campus should reevaluate the data entered or call the University Budget Office.

Because it is used by the Division of the Budget for its payroll projections and budget planning and is the latest pay period capturing all faculty activity, System Administration uses pay period 3 for Schedule 0 and the Personal Service Condition Report.

Instructions for Entering Schedule 0 into BDG1

1. Access the BDG1 system
2. Select Financial Plan "A"
3. "I"; at the main menu input
 - a. Fiscal Year (y1y2 – for example 0910)
 - b. Schedule = 0
 - c. Category# leave blank
 - d. "U" to update
4. Press (PF 6) to start the process on the 2nd page.

The item numbers below correspond to items on the diagrams.

04/25/08		SUNY PLANNING AND BUDGETING SYSTEM		BFP451I	
2008-09		PROPOSED FINANCIAL PLAN (PAGE 2 OF 3)		12:19	
Campus Name		PRE-POSTED/CURRENT		CAMPUS/PROPOSED	
		ALLOCATION	FTE	ALLOCATION	FTE
PERSONAL SERVICE REGULAR					
FILLED PAYROLL					
ESTIMATED CONDITION				0.0	0.00
FISCAL YEAR ADJUSTMENT					
FILLED POSIT TO BE ELIM					
RETIREMENT					
LAYOFF					
OTHER					
AVAIL FUNDING FOR VACANT					
ADJ FOR POSIT TEMP FILLED					
PLANNED SAL CHNGS OF FILLED					
UNPAID RAISES					
OTHER					
CHAIR STIPEND					
UNASSIGNED					
NEXT-ACTION: _					
PF5/1:PG1		PF7/3:PG3	PF10/M:PF MENU	PF11/S:SYS MENU	PF12/E:END
2B05CR1			R22 C78		13

In the area labeled “Campus Input” or “Campus/Proposed”:

1. The filled payroll has been entered under both the “Pre-posted/Current” and “Campus Input/Proposed” columns. For pre-posted/Current, do not make changes to this data. Contact the campus budget analyst to make technical corrections if necessary to these figures. Do not add positions filled since payroll #3 (see 3 below).
2. If filled positions included in payroll #3 are to be eliminated, enter in the appropriate space provided the appropriation amount for salary to be reduced and the number of FTE.
3. Enter in the “Avail Funding for Vacant” line the required appropriation and FTE. Include in these numbers the positions that have been filled since payroll #3. When the appropriated salary amount and FTE are updated, the average salary will be calculated; if it is greater than 100% or less than 80% of the filled average, a warning appears. If the warning appears, either reconsider the number of FTEs or salary appropriation, or provide the campus budget analyst with a list of all vacant positions and their FTE and salary value as supporting documentation.
4. If appropriate, enter adjustments for salaries temporarily placed in titles other than those intended on payroll #3. Also enter increases or decreases where rehires at a lower salary or adjustments for change of duties are anticipated.
5. Enter the fiscal cost of negotiated salary raises not yet paid. This includes classified service longevity and advancements, discretionary payments and scheduled across-the-board raises.
6. Enter the allocation required for the departmental chair stipends. These values can be changed from the pre-posted data as necessary. Push PF3 to update this

page.

```

04/25/08          SUNY PLANNING AND BUDGETING SYSTEM          BFP452I
                2008-09 PROPOSED FINANCIAL PLAN (PAGE 3 OF 3)      12:19
Campus Name          PRE-POSTED          CAMPUS INPUT
                   --- CURRENT STATUS ---    --- PROPOSED PLAN ---
                   ALLOCATION          FTE      ALLOCATION          FTE
UNASSIGNED:
ALSO RECEIVES
GEOGRAPHIC (NRSNG TTLS)
ALL LOCATION PAY
OVERTIME AND HOLIDAY
INCONV & INTERM INCONV
SHIFT DIFF / PRE-SHIFT
STAND-BY / RECALL
VAC PAYOFF & LAG
MC VACATION BUY-BACK
LOST TIME
EMPLOYEE MAINT DEDUCT
OTHER
NEXT ACTION: _
PF5/1-PG1 PF6/2-PG2 PF10/M-FP MENU PF11/S-SYS MENU PF12/E-END SESSION
2B05CR1                      R22 C78                      13

```

Page 3

- 7. Push PF7 to move to page 3. Enter the allocation amount required for the unassigned payroll categories. These values can be changed from the pre-posted data as necessary. Push PF3 to save/update the page.

```

04/25/08          SUNY PLANNING AND BUDGETING SYSTEM          BFP450I
                2008-09 PROPOSED FINANCIAL PLAN (PAGE 1 OF 3)      12:14
Campus Name          PRE-POSTED          CAMPUS INPUT
                   --- CURRENT STATUS ---    --- PROPOSED PLAN ---
                   ALLOCATION          FTE      ALLOCATION          FTE
TOTAL
PERSONAL SERVICE REG
SAVINGS
TEMPORARY SERVICE
UTILITIES
OTPS(EXCLUDING UTIL)
MINIMUM OTPS AS PCT
OF TOTAL ALLOC
TARGETED ALLOCATION (FINANCIAL PLAN BASE)
NEXT ACTION: _
PF6/2-PG2 PF7/3-PG3 PF10/M-FP MENU PF11/S-SYS MENU PF12/E-END SESSION
2B05CR1                      R21 C78                      13

```

Page 1

- 8. Press PF5 to move to page 1. Enter the allocation required for temporary service.

Note: Campuses are no longer required to budget separately for "Savings." The line for savings may be left blank.

- 9. Enter the allocation required for utilities.

- 10. Enter planned OTPS allocation excluding utilities. The percentage of total OTPS (including utilities) must be greater than or equal to the targeted percent. A warning will appear if it is less than two percentage points below the target. Press PF3 to update the page.
- 11. The total allocation must equal the targeted allocation or a warning will appear.

After Schedule 0 is completed, please notify the campus budget analyst for review. The campus may concurrently upload the Form 1 spreadsheet containing the Financial Plan details. Approval of the proposed Financial Plan as displayed on Schedule 0 is not an approval of the final Financial Plan. Since the Financial Plan is at a greater level of detail, its review is required before final approval is given.

The Form 1 template used to allocate and upload the campus’s departmental allocation includes a worksheet that models the Schedule 0 using the data entered into the Form 1 template. Campuses may use this template to help prepare their Summary of the Proposed Financial Plan (Schedule 0).

State University of New York		
2008-09 Financial Plan		
General Fund Summary for Schedule 0 Check		
Campus:	28xxx	Enter Campus Name
<u>State Purpose Fund</u>		<u>Allocation</u> <u>FTE</u>
Personal Service Regular	(0000 - 0999)	- 0.00
Chair stipend	(1903)	-
<u>Unassigned:</u>		
Also receives	(1902)	-
Geographic-nursing titles	(1905)	-
All location pay	(1911)	-
Overtime & holiday	(1947, 1948, 1985)	-
Inconv. & intermit. inconv.	(1908, 1910)	-
Shift diff / Pre-shift	(1921, 1922)	-
Stand-by / recall pay	(1923)	-
Vacation payoff & lag	(1918)	-
MC Vacation buy-back	(1917)	-
Lost time	(1912)	-
Employee maint deduct	(1980)	-
Other	(all other 19xx)	-
Savings	(6000)	-
Total Personal Service Regular		- 0.00
Temporary Service	(2xxx)	-
Utilities	(3495, 55xx)	-
Other OTPS	(all other 3xxx, 4xxx, all other 5xxx, 7xxx, 8xxx, 9xxx)	-
Total Financial Plan Base		-

C.14 – Form 1

Form 1 is campus detailed budget; that is, the departmental (account) level allocations, by object and fund. There are two parts to the Form 1 Upload process – the Excel **template** (with macro) and the web-based **upload** application.

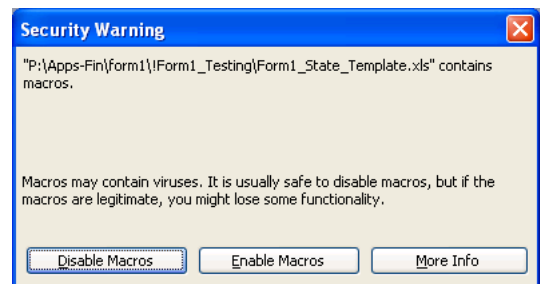
The Form 1 Template and Excel Macro

The Excel template for the Form 1 has a macro that copies the data from the input area, runs a series of tests and processes on the data and then saves the data as a CSV (comma separated value) file. The template has been enhanced to allow the user to choose the sub-objects. There is no longer a separate template for state and hospital.

Create the Excel File

- 1) Open the CSV template file, Form1_Template.xls. (Excel 2007 users, see section C.14-1 for additional information)

- a) You may be asked to accept the file and enable macros. Say yes.



- b) You may receive a message saying that because of security settings you were not able to open the file or enable macros. This means that Excel's macro security settings need to be adjusted. Please contact your IT department to have them assist you with this.
- 2) Save the file under a new name. This file will represent your Form 1 file.
 - 3) Enter the sub-objects you want to use in row 7 – starting in column J (the green highlighted area).
 - a) The first two sub-objects should remain 0000 and 0400. Please do not change these codes.
 - b) You can use as few sub-objects as you need, as long as you provide proper levels of allocation in all segregations.
 - c) You can use up to seventy (70) sub-objects. Use the green area - do not enter data in the grey area.
 - d) If you cut and paste the sub-objects from somewhere else (i.e. the old template) be sure to paste the data as values. The green area is formatted as text and if you paste numbers into the cells the formulas will not work.
 - e) Sub-objects must be valid, active sub-objects. If in doubt look up the sub-object in Legacy (OBJI) and confirm that it has a valid OSC Seg Code.

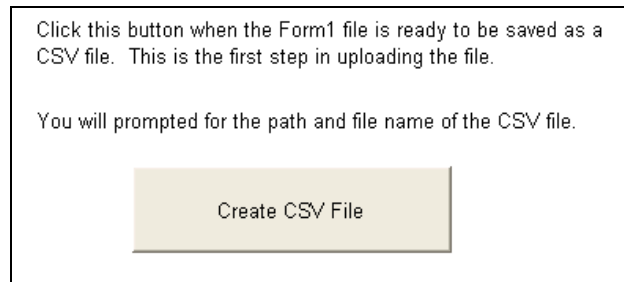
- f) As a sub-object is entered, the sub-object name will appear in row 6. If the name does not appear and/or you get an “invalid sub-object” error, it is because you typed an invalid code or because the code was entered as a number. To quickly confirm the entry is text, put a single quote (‘) in front of the code.
 - g) Be sure you do not duplicate sub-object codes. The template will allow this but when you try to upload the file you will receive a fatal error.
 - h) Be sure you do not skip columns or insert blank columns into the data.
 - i) Any extra columns in the template (on the right) can be deleted or just left in case they are needed later.
- 4) Enter data into the template. Some things to remember...
- a) Be sure your 5 digit campus id is entered into the cell B5.
 - b) Be sure not to insert columns into the template.
 - c) All allocations must be in whole dollars – no cents! Use the ROUND() function in formulas to round to zero decimal places. The upload will still complete but all decimals are truncated and the files total allocation will not match the target allocations.
 - d) If necessary you may need to add extra rows in each fund section and add additional accounts within the section.
 - i) Be sure to include the fund and account.
 - ii) Copy all formulas to new rows.
 - iii) Delete any extra rows.
 - iv) Preserve the control total/test area at the bottom of each fund section.
 - v) If you are not using a fund section, just ignore it or hide the rows. Please do not delete the rows, in case it is needed later.
 - e) Be sure there are no duplicate fund/account combinations.
 - f) Be sure the account format is correct. The account should be 8 characters (account 6, sub-account 2), with no spaces or extra zeros.
 - g) Be sure that all accounts used are valid in the chart of accounts.
 - h) Make sure you are not trying to load to a master account where the account is sub-accounted.
 - i) For each fund, be sure the total in your financial plan matches the campus’ target allocation. Use the form at the bottom of each fund section to help you verify this. If the aggregate totals from your upload file do not match your target, by fund, you will not be able to finalize the upload in the web application.
- 5) Save the template file (from step #2 above).

Review Summaries and Confirm Control Totals

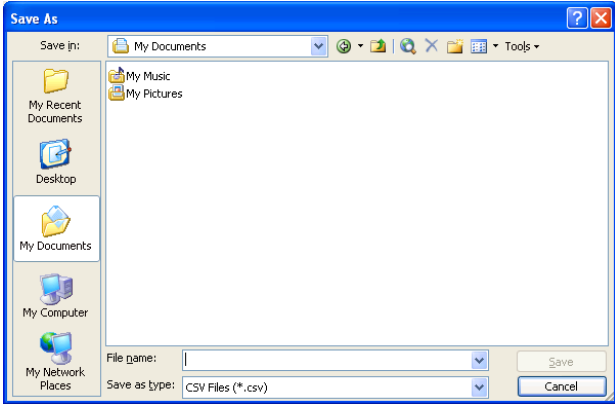
1. Summaries
 - a. **By OSC Seg Summary** - This summary is by fund by OSC Seg as defined in Legacy (OBJI).
 - b. **GF Sch 0 Summary** - This summary by categories as summarized in BDG1, Schedule 0 (“Proposed Financial Plan”).
2. Checks – all checks must be zero or your upload will not pass the web edits.
 - a. Check1: If Check1 is not zero, it indicates that the detail in your Form1 template does not match the targets you entered into the template.
 - b. Check2: Once Check1 is zero, if Check2 is not zero, it indicated that you have used some invalid sub-object codes. All sub-objects used should be valid sub-objects, assigned valid OSC seg codes.
 - c.

Create the CSV file

1. Click on the tab Create CSV File. (Notice there is also a quick set of procedures in this tab.)
2. Click on the button that says “Create CSV File”.



3. When prompted save the CSV file.
 - a. The default file name is the campus id and campus name from the Form 1 template and the current date, i.e. 28350_Alfred_20090504_1543.csv. This can be modified.

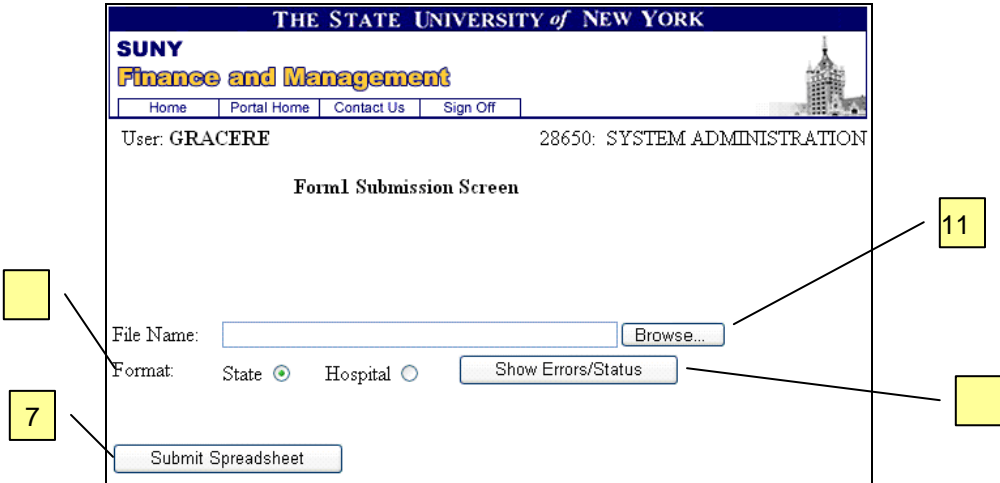


- b. The complete path and filename will be needed when you go to upload the file into the web application.
- 4. Click OK when you receive the message that the CSV file has been saved.

The Form 1 Submission Upload Application

Once the CSV file has been saved, you will need to upload it into through the SUNY Portal into the Form 1 Submission system. You will need to make sure your security administrator has granted you access to the Form 1 module on the SUNY portal.

- 1. Login to the Form 1 Submission / SUNY Portal System
 - a. <http://www.suny.edu/>
 - b. Faculty, Staff & Employment (middle left)
 - c. SUNY Secure Sign-on (top right)
 - d. Log in
 - e. Business Systems Applications tab (second tab)
 - f. Form 1 Submission



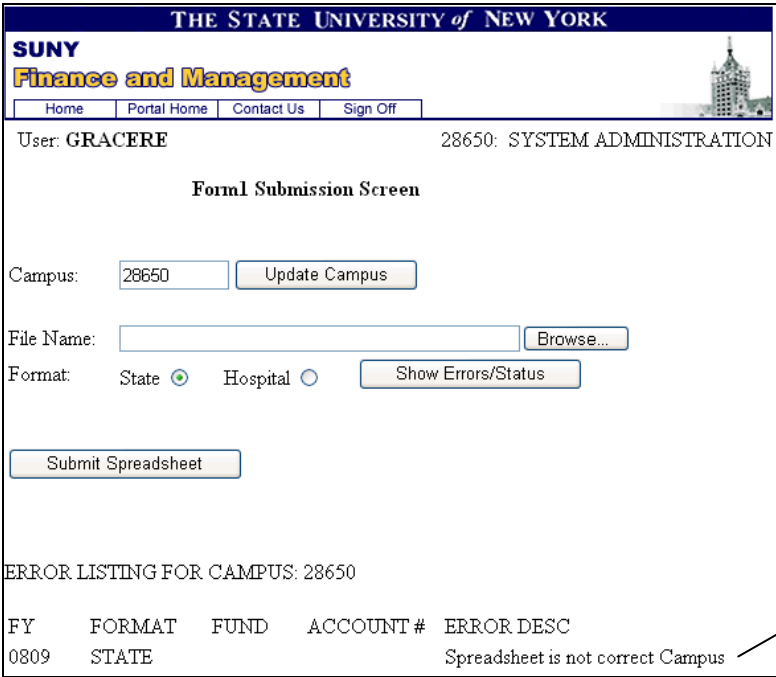
- 2. Browse to find CSV file (previously saved in Step #3 of "Create the CSV file")

3. Click “Submit Spreadsheet” button

* If the campus has an upload in process, click the “Show Errors/Status” button to see the messages for the last upload. Any available messages may not show until this button is clicked.

* **Review Error Messages**

- a. **Fatal Errors** – there are a few errors that will cause the whole upload process to fail. These are called “fatal” errors.
 - i. Incorrect/missing campus id – In the Excel spreadsheet, cell B5 must have a valid 5 digit campus id and it must match the campus id that you used to login the web-based system, and
 - ii. Duplicate fund/account encountered – there are two rows in the file that have the same fund/account number combination. This is not allowed. The error message will include a list of all duplicate account numbers.
 - iii. Duplicate sub-object – there are two columns in the file that have the same sub-object code. This is not allowed. The error message will include a list of all duplicate sub-objects.
 - iv. Missing sub-object code - columns with data but no sub-object code.
 - v. Blank columns



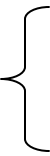
b. **Critical Errors** – After it is determined there are no fatal errors, there are several checks run against the data and if these checks result in errors, the file can be uploaded but not finalized until the errors are fixed. These are called “critical” errors. Some include

- i. Invalid Account Number – the account number does not exist in the campus’ chart of accounts
- ii. Invalid sub-object code - the sub-object does not exist or is not valid
- iii. Input Fund not equal Chart Fund xxxxx – the fund in the Excel file (column A) does not match the fund in the Chart of Accounts associated with the account number
- iv. Allocation to Master Account Invalid – the account has sub-accounts but the Form 1 is loading to a master account
- v. Fund data does not match targets – data upload does not match campus targets, by fund

c. **Warnings** – there are additional checks to the data that warn the user of inconsistency, but that might be valid. The user should review these warnings and if unintentional, make the necessary changes to the file. If the warning is correct and intentional, the file can still be finalized. Some include

- i. \$\$ missing for 0000 object / \$\$ missing for 0400 object - FTE with no dollars for 0000 or 0400
- ii. FTE missing for 0000 object / FTE missing for 0400 object – dollars with no FTE for 0000 or 0400

ERROR LISTING FOR CAMPUS:				
FY	FORMAT	FUND	ACCOUNT #	ERROR DESC
0809	HOSPITAL			Spreadsheet submitted 19-May-2008 01:03:12 by GRACERE
0809	HOSPITAL	34522	34132600	Invalid Account Number
0809	HOSPITAL	34522	35130699	Invalid Account Number
0809	HOSPITAL	34522	35136199	Invalid Account Number
0809	HOSPITAL	34522	35137400	Invalid Account Number
0809	HOSPITAL	34522	38130100	Invalid Account Number
0809	HOSPITAL	34522	38130200	Invalid Account Number
0809	HOSPITAL	34522	34136199	Warning: FTE missing for 0000 object



d. **Information** – Not technically errors, these are messages telling the user about the status of an upload. These include the date/time and userid of the last submitted or finalized file.

Note: Messages are sorted by importance to the process. First will be fatal errors; fatal errors are listed by themselves. If the file passes all the fatal error tests, then

the messages are sorted with the first message informational, then critical errors and warnings last.

If the campus has an upload in process, chose the format and click the “Show Errors/Status” button to see the messages for the latest upload.

4. If necessary, fix the Excel file and repeat the entire process.
 - a. Do not change the CSV file – change the Excel file.
 - b. When you re-save the CSV you can change the name (versioning) or over-write the previous file.
 - c. It is recommended that you save the files with the campus id, and a date and time stamp (i.e. 28999_Campus Name_20090521_1257.csv).
5. Once you have a clean upload, Finalize the Form 1 upload. This button will not be available if there are any critical or fatal errors in the data.

6. The system will generate an email informing System Admin (campus analyst) that the campus file has been finalized. The user will receive an on-line message stating that the upload has been finalized.

7. The procedure for loading the finalized data into SABD will be the same. The System Budget Analyst will request the P254 batch run by campus and nightly the finalized data will be transferred to SABD. **Note:** This load to SABD will be the only way to update the Form 1. SABD will no longer be available to manually change Form 1 data.

Troubleshooting Guide

Below are some common problems encountered by users.

- **Troubleshooting in Excel**

I can't find the csv file after it is saves – you have saved the CSV file in the template but now you can't find it...

- Unless you specify otherwise, the CSV will be saved in the last used folder in Excel. The easiest way to identify this folder is to choose File ...Save As... from the menu and note the folder location.
- If you fail to give your CSV file a name, it will be saved as the default file name in the above identified folder. (The default file name is the campus id and campus name from the Form 1 template and the current date. For example, 28010_Albany_20080529_1543.csv)

Target Allocations do not match - I have uploaded the file but the Web Application is telling me the uploaded file does not match my campus's target allocations

- First be sure you do not have any cents in any of your allocations in the template. There should not be decimals in either the Total \$\$ (column 7) or any of the sub-object columns.
- Be sure you have the correct target allocation at the bottom of each fund section in the cell labeled "Campus enter control total ===>".
- Be sure your detail records tie to the control total and the "Check" cell is zero.

- **Troubleshooting in the Web Application**

When I log into the Portal I do not see the Form 1 Submission application – contact your campus security administrator and verify that you have access to the application.

I clicked the browse button but I can't find the CSV file – see Troubleshooting in Excel

I received an error message when I tried to upload my file - error messages and what they mean...

Fatal – there are a few errors that will cause the whole upload process to fail. These are called “fatal” errors.

Spreadsheet is not correct Campus	Campus id in the csv file (cell B5) does not agree with the campus the user is logged into in the Portal
Duplicate fund/account encountered	There are duplicate rows with the same fund and account (in the first two columns in the template) – you will receive a complete list of these errors.
Duplicate sub-object	There are two columns in the file that have the same sub-object code. The error message will include a list of all duplicate sub-objects.
Missing sub-object code	Columns with data but no sub-object code.

Critical - After it is determined there are no fatal errors, there are several checks run against the data and if these checks result in errors, the file can be uploaded but not finalized until the errors are fixed. These are called “critical” errors. Some include:

Invalid Account Number	Account number is not valid for the upload campus and fiscal year – chart of accounts
Input Fund not equal Chart Fund 00300	The account number used is linked to a specific fund in the chart of accounts and the fund used in the template does not agree with the chart of accounts
Allocation to Master Account Invalid - User 99 ACT	the account has sub-accounts but the Form 1 is loading to a master account
Targets do not match	Uploaded data totals by fund do not match targets.

Warnings – inconsistency in the data that might be valid. The file can still be finalized.

Warning: \$\$ missing for 0000 object	In this fund/account there is FTE for sub-object 0000 - Non-instructional PSR, but there are no dollars allocated to sub-object 0000
Warning: \$\$ missing for 0400 object	In this fund/account there is FTE for sub-object 0400 - Instructional PSR, but there are no dollars allocated to sub-object 0400
Warning: FTE missing for 0000 object	In this fund/account there are dollars for sub-object 0000 – Non-Instructional PSR, but there are no FTE allocated to sub-object 0000
Warning: FTE missing for 0400 object	In this fund/account there are dollars for sub-object 0400 - Instructional PSR, but there are no FTE allocated to sub-object 0400

- **Troubleshooting in SABD**

I have finalized the upload but I can't see my data in SABD – To be able to see the data in SABD, the System Budget Analyst must request the P254 batch run by campus AND the nightly batch run must complete successfully.

- Check to be sure you have finalized the upload
- Check to be sure your System Budget Analyst has completed their review of your upload.
- Check to be sure your System Budget Analyst has submitted the P254 request.
- Has it been overnight since the P254 request was submitted?
- If you can answer yes to all these checks, contact your budget analyst and he/she will work with IT to see what the problem is.

When All Else Fails

If you have worked through the troubleshooting guide and are still having problems, contact your System Budget Office analyst and he/she will help you work it out

C.14-1 – Instructions for Excel 2007 Users

Many users have converted to Excel 2007 and this new version of Excel treat macros a little differently.

Open the Form 1 Template and Activating the Macros

First, these procedures assume that your macro security level is

Disable all macros with notification This is the default setting. Under this option macros are disabled, but you get security alerts if there are macros present - you can choose when to enable those macros.

To enable the macro, you would need to complete these steps every time you open the file.

- a) Open the Excel template file
- b) You will find a notification message just below the toolbar and above the worksheet : "Security Warning Some active content has been disabled."
- c) Click the "Options..." button
- d) Select the Radio Button of "Enable the content.

Note: The macro is only needed to create the CSV file. If you are just working in the template but have no plans to create the CSV file, you do not need to enable the macro. If you are working in the file without the macros enable and you determine you need to create the CSV file, you need to close and save the template file, then open it again and follow the steps above.

D. Resources

D.1 – Select Budget and Accounting Systems

Legacy System (mainframe)

The University's mainframe system is referred to as the "Legacy" system. Below are tips and procedures for dealing with this system.

Systems

BDG1 – [SUNY Planning and Budgeting System]

FBAL – [Daily Fund Balance Inquiry]

SAMI – [SUNY Accounting Master File Inquiry] - Acct Summary

SAML – [SUNY Accounting Master File Addition] - SAMI will not work if an account does not have activity in the current year – SAML will

SABD – [Budgetary Distribution System – Departmental Allocations (Form 1)] – review Form 1 allocation. Need to enter Agency (campus) and account with sub-account.

SSEG – [SUNY Segregation Master File Inquiry] –OSC data, posting dates

SCAJ – [SUNY Chronological Accounting Journal] - Transaction History (posted)

PCAJ – [SUNY Pending Chronological Accounting Journal] Transaction History (pending)

REPO – [SUNY Report Distribution System]

OBJI – SUNY sub-object inquiry (code, name, account, OSC sub and seg)

OBJO – OSC sub-object inquiry (code, name, account, OSC sub and seg)

RCHI – Revenue Object Codes

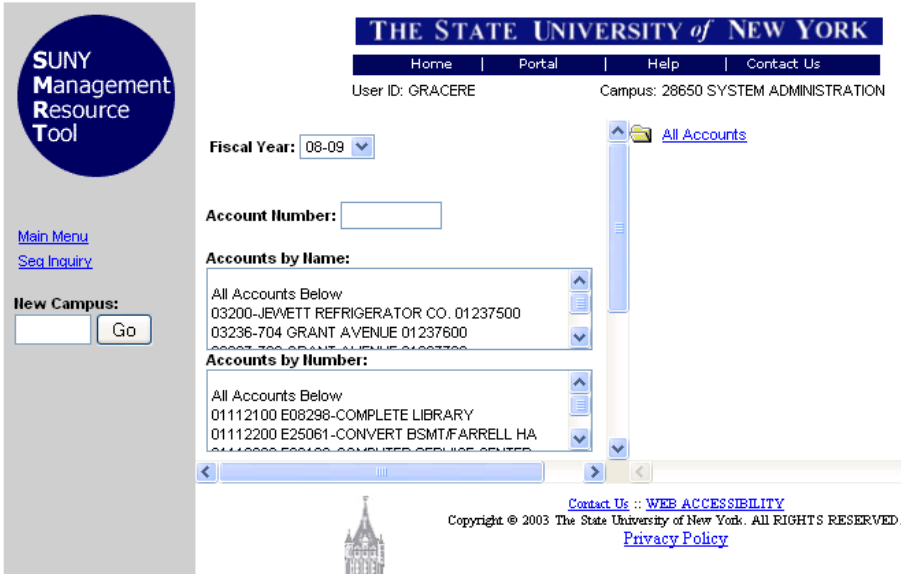
UACI / C – Chart of Accounts – Function (**I**), Data Type (**A**), Record Type (**A**), Campus(5 digit), Year y1y (3 digit, for example 080 = 08-09), Account, including sub-account.

Additional information is available from the University Controller's Office, please contact your campus contact (see section D.5).

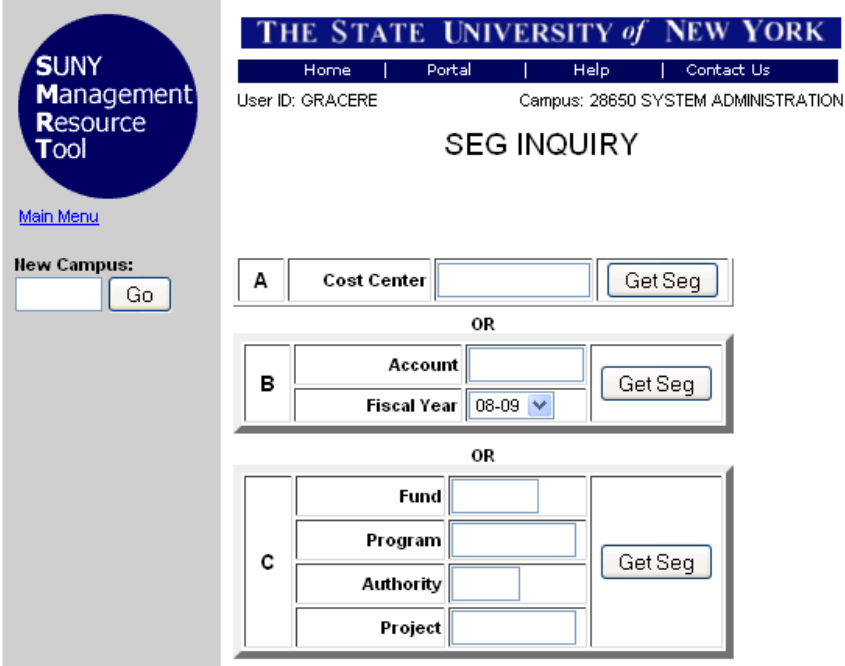
Suny Management Resource Tool SMRT System (web-based)

The University’s web-based single sign-on, integrated reporting tool is referred to as the “SMRT” system. This system is an integrated reporting tool. Users can access account and cost center level data for monitoring, reporting, and analysis. SMRT training materials are available on the SUNY portal.

Main Menu



SEG Inquiry



D.2 – Acronyms

<u>Code</u>	<u>Name</u>
AAFTE	Annual Average Full Time Equivalent (Student)
ABB	Accounting, Budget, Bursars
AER	Academic Equipment Replacement
ASC	Auxiliary Service Corp
BAP	Budget Allocation Process
BDG1	SUNY Planning and Budgeting System (Legacy system)
BI	Business Intelligence (Oracle)
CASA	Course and Section Analysis
CIP	Classification of Instructional Programs
CSEA	Civil Service Employee Association
CUNY	City University of New York
DASNY	Dormitory Authority of the State of New York
DIFR	Dormitory Income Fund Reimbursable
DRP	Deficiency Reduction Plan
DOB	Division of the Budget
EOC	Educational Opportunity Centers
EOP	Educational Opportunity Program
FBAL	Daily Fund Balance Inquiry (Legacy system)
FMS	Financial Management Strategy
FTE	Full Time Equivalent (faculty/staff)
GA/TA	Graduate Assistant / Teaching Assistant
GOER	Governor's Office of Employee Relations
GRI	Graduate Research Initiative
HEGIS	Higher Education General Information Survey
HEPI	Higher Education Price Index (commonfund.org)
HIPAA	Health Insurance Portability and Accountability Act
HRMS	Human Resource Management System

HSC	Heath Science Center
IFR	Income Fund Reimbursable
IPEDS	Integrated Postsecondary Education Data System
IPF	Installment Purchase Financing
IR	Institution Research
ITEC	Information Technology Exchange Center
LISVH	Long Island State Veterans Home
M/C	SUNY Management/Confidential
M/C Class	Management/Confidential Classified
M/WBE	Minority and Women-owned Business Enterprise
MOU	Memorandum of Understanding
NYSCOPBA	NYS Correctional Officers & Police Benevolent Assoc
OAG	Office of the Attorney General
OCFS	Office of Children and Family Services
OGS	Office of General Services
OSC	Office of the State Comptroller
OTPS	Other Than Personal Service
PEF	Public Employees Federation
PS	Personal Service
PSR	Personal Service - Regular
PST	Personal Service - Temporary
RCF	Restricted Current Fund
RF	Research Foundation
SABD	Budgetary Distribution System Departmental Allocations (Form 1) (Legacy system)
SCAP	Student Computing Access Program
SDF	Student Data file
SED	State Education Department
SICAS	Student Information and Campus Administrative System
SMRT	SUNY Management Resource Tool

STEM	Science, Technology, Engineering and Mathematics
STIP	Short-Term Investment Pool
SUBOA	State University Business Officers Association
SUCF	State University Construction Fund
SUNY M/C	Management/Confidential
SUSTA	State University Student Tuition Assistance
SUTRA	State University Tuition Reimbursable Account
TANF	Temporary Aid to Needy Families
TAP	Tuition Assistance Program
TS	Temporary Service
UBIT	Unrelated Business Income Tax
UCO	University Controller's Office
URAS	Uniform Revenue Accounting System
UUP	United University Professions

D.3 – Glossary

ACCOUNTING, BUDGET, BURSARS (ABB): The campus budget, accounting and bursars' professional group.

ALL FUNDS BUDGET: The total campus budget including the core operating budget, residence halls, sponsored program activity, self-supported programs, auxiliary service corporations, foundations, and any other spending related to the campus such as temporary sources of support (legislative member items, University-wide programs).

ALLOCATION: The distribution of appropriated funds to campuses and departments for expenditure control.

ANNUAL AVERAGE FULL-TIME EQUIVALENT (AAFTE): Annual Average Full-time Equivalent (AAFTE) workload is a unit of measure usually derived from student credit hours. One AAFTE workload is equivalent to 30 student credit hours in undergraduate courses, or 24 student credit hours in beginning graduate courses. Health first-professional and doctoral student AAFTEs are headcount based. First professionals in the health sciences and full-time advanced graduate students are converted to AAFTE by dividing the total annual headcount by two. Part-time advanced graduate students are converted to AAFTE by multiplying the annual headcount by .75 and then dividing by two.

APPROPRIATION: The authority to spend revenue (State General Fund or campus generated revenue) up to the amount indicated and for the purpose stated.

ARTICLE VII: The portion of the New York State Constitution which governs State finances. Article VII bills include the language/permanent statute changes necessary to support the appropriations bill.

BDG1: SUNY Planning and Budgeting System ("BDG1") is SUNY's mainframe Legacy system where Revenue, Schedule 0, and Temporary Allocations (University-wide programs) are entered by the campus.

CAMPUS NEEDS ANALYSIS: As part of the compilation of the University's annual Budget Request to DOB, each campus is given the opportunity to provide a "Needs Analysis" of their anticipated budgetary need for the upcoming year. This typically includes review of centrally calculated estimates for PS, OTPS, and utility needs, as well as a discussion of other items that would assist the System.

CERTIFICATE ("CERT"): Formal document releasing allocation to campuses. May be a "master cert" from DOB releasing overall allocation, or it may be more specific account or sub-object level allocation moves.

CONSTRUCTION FUND: The SUNY Construction Fund is a Public Benefit Corporation established in 1962. The purposes of the Fund are: "... to provide academic buildings and other facilities for the State-operated institutions and contract and statutory colleges under jurisdiction of the State University, to reduce the time lag between determination of need for such facilities and actual occupancy thereof, to expedite the construction, acquisition, reconstruction and rehabilitation or improvement of such facilities and to assure that the same are ready for the purposes intended when needed and when scheduled under the approved master plan of State University."

CORE BUDGET (CORE OPERATING BUDGET, CORE INSTRUCTIONAL BUDGET): The core budget is a combination of State tax dollar and University generated income support for direct instruction, academic support and institutional support activities. This funding may also be referred to as the campus financial plan; core instructional budget; operating budget, or state purpose budget.

DEPARTMENTAL ALLOCATIONS: The campus formal budget; detailed allocations by account level, sub-object and fund.

DISBURSEMENT PROJECTIONS/DISBURSEMENT CEILING – Targeted spending by each fund; established on the State's fiscal year (April 1st – March 31st).

DIVISION OF THE BUDGET (DOB): The Division of the Budget (DOB) is charged with the responsibility of advising the Governor in matters that affect the financial health of the State. The office assists in formulating the Governor's budget proposal to the Legislature, offers policy recommendations on fiscal issues, and oversees the implementation of the final Enacted Budget. Under the State Constitution, the Governor is also responsible for developing a revenue and expenditure plan for the State, which the Division of the Budget prepares for the Governor's review.

DORMITORY INCOME FUND REIMBURSABLE (DIFR): a self-supported fund dedicated to residence hall operations and funded from room rental fees and charges.

ENACTED BUDGET: The Enacted Budget is the spending plan for the State of New York, approved by the Legislature and signed into law by the Governor. It is due by April 1st of each year. The actual spending plan can be revised by DOB administrative actions or Legislative actions during the year.

ENROLLMENT PLANNING GROUP: A committee of System Administration staff, including representatives from the provost's office and the budget office, which reviews and approves campus enrollment plans.

EXECUTIVE BUDGET: The Executive Budget is the Governor's proposed spending plan for the State of New York. This plan is generally released in mid-January.

FINANCIAL PLAN: Operating budget (Core) as approved by the Board of Trustees. This includes the campus specific allocations for State-operated and statutory colleges,

and University-wide programs.

FINANCIAL PLAN ACCOUNT: Financial Plan accounts are used for purposes of supplementing the core operating budget with funding for a source other than state tax or revenue (offset). Generally this is used by a campus to provide special revenue fund (primarily general IFR or SUTRA) revenues to fill in a shortfall in available financial plan support.

FINANCIAL PLAN LETTER: Annual memo detailing specific campus allocations and instructions.

FIRST PROFESSIONAL STUDENT: Student who has met the requirements for admission to D.D.S., D.V.M., J.D., M.D., Pharm.D., or O.D. programs and who is this term carrying out a planned sequence of courses leading to one of these degrees. This includes part-time students.

FISCAL YEAR: State-Operated and Statutory Colleges fiscal year begins July 1st and ends June 30th; for all Community Colleges, except the Fashion Institute of Technology, the fiscal year begins in the September 1st and ends August 31st. The Fashion Institute of Technology fiscal year begins July 1st and ends June 30th. New York State's fiscal year is April 1st – March 31st.

FORM 1: the formal budget submission by each campus (see also “Departmental Allocations”)

FULL TIME EQUIVALENT (FTE): A “funded filled annual FTE position” is defined as the equivalent of a full-time position filled for a full year.

FUND: used to distinguish the major categories of appropriation, such as general fund, special revenue funds, capital funds, fiduciary funds.

GENERAL INCOME FUND REIMBURSABLE (General IFR): a self-supported fund dedicated to campus operations and funded from revenues generated by campus programs and broad based fees (student activity fee, transportation fee, technology fee, student health fee, etc.)

HEADCOUNT: The number of students; an unduplicated count.

HIGHER EDUCATION PRICE INDEX (HEPI): The Higher Education Price Index (HEPI) is an inflation index designed specifically to track the main cost drivers in higher education and is similar in concept to the Consumer Price Index (CPI). More information available at www.commonfund.org.

HOSPITAL INCOME FUND REIMBURSABLE (HIFR): a special revenue fund dedicated to hospital operations and funded by patient-care revenue and State support for their public status and service.

INCOME FUND REIMBURSABLE (IFR): Self-supported special revenue funds supported either fully or primarily by campus or hospital generated income. This category includes General IFR, DIFR, SUTRA, and Hospital IFR.

LEGACY: SUNY's mainframe accounting system.

LOCAL ASSISTANCE BUDGET: a section of the State budget that allocates funds to local governments or agencies. The community college funding and Cornell cooperative extension are funded in this section of the State budget. Beginning in 2010-11, the hospital state support payment is funded through Local Assistance. May also be referred to as "Aid to Localities."

MAJOR OBJECT: A category of expense; for example, Personal Service, or Non-Personal Service.

OFFICE OF THE STATE COMPTROLLER (OSC): The State Comptroller is New York State's chief fiscal officer. The Comptroller is charged with auditing government operations and operating the Statewide Retirement Systems. OSC monitors, reports on, and coaches other public entities, and works to ensure that governments at all levels are discharging their responsibilities in an efficient, effective, and timely manner.

OFFSET FUND: A Special Revenue Fund into which tuition and other campus generated revenues are deposited for spending as part of the Financial Plan. In addition to campus revenues, each campus' share of the pooled offset is part of this fund.

OTHER THAN PERSONAL SERVICE (OTPS): All expenditures that are not personal service (PS) related. This includes Supplies and Materials, Travel, Contractual Services, Utilities and Equipment.

OVERFLOW: The term "overflow" relates to enrollment beyond that which is funded in the allocation process. Overflow may be the result of better than expected yield or retention, or may be the result of a conscious decision by the campus to grow enrollment funded by tuition alone. Overflow revenue is that campus revenue (tuition, interest, etc.) which is generated beyond the target established in the Financial Plan.

PERSONAL SERVICE (PS, PSR, PST): All expenditures related to payroll and wages. A single segregation covers all personal service regular (PSR), personal service temporary (PST), and holiday and overtime expenditures and allocations.

POOLED OFFSET: State tax support is reduced by an amount equal to fringe benefit collections on the special revenue funds; SUNY keeps the collected fringe benefit charges, in lieu of state tax support. This revenue is distributed as if it was state tax support, generally in proportion to the total campus state support, and is part of the "State and Other Support" column in the financial plan documentation. Each year a total for this state tax offset is determined by the DOB as part of the Executive Budget

process; in order to avoid a financial plan spending reduction, this amount must be collected in aggregate from the State-Operated Campuses.

PROVISIONAL ACCOUNT: The Provisional account is where the initial allocation is recorded for a fund. Allocation will be in this holding account before it is distributed to the departmental accounts. It is used for "controlling" the allocation in that fund.

RECHARGES: a transaction used to fund certain common services that are negotiated centrally on behalf of the entire university.

RESEARCH FOUNDATION (RF): The RF is a private nonprofit educational corporation that supports the advancement of education, research and discovery at SUNY.

REVENUE TARGET: The portion of the Financial Plan made up of campus retained revenues. These revenues are generated primarily from tuition, certain fees, clinics, interest earnings, assessments for M&O on residence halls, and fringe benefits.

SEGREGATION (SEG): A segregation is the authorization to expend part or all of an appropriation. This authorization goes to the Office of the State Comptroller (OSC) via the Certificate of Approval process. Expenditures and encumbrances may then be controlled to assure the limits are not exceeded. For 2010-11, the University will use the following segregations: 4 (all personal service), 5 (all other-than-personal service), 58 (fringe benefits), 5925 (debt service), and 6 (local assistance/community projects). Should charges exceed the spending authority, the campus is responsible for clearing the negative segregation condition promptly.

SUNY MANAGEMENT RESOURCE TOOL (SMRT): SUNY's web-based single sign-on, integrated reporting tool, including real-time, HR and Finance activity.

STATE UNIVERSITY BUSINESS OFFICERS ASSOCIATION (SUBOA): The professional association for the state-operated campus Business Officers.

STATE UNIVERSITY TUITION REIMBURSABLE ACCOUNT (SUTRA) – a special revenue fund dedicated to campus operations and funded from tuition revenue collected from summer session, contract courses, overseas academic programs and excess tuition revenue from the core instructional budget.

SHORT-TERM INVESTMENT POOL (STIP) RATE: All New York State cash is invested in the Short Term Investment Pool, which is intended to maximize investment returns in a safe and secure manner, using the investment expertise of the Common Retirement Fund's investment staff. The STIP rate is the rate of interest earnings on the special revenue funds held by a campus.

SUB-OBJECT: SUNY object of expenditure used to properly classify expenditures and encumbrances. Allocations may be distributed at summarized sub object levels while expenditures and encumbrances must use the proper expenditure object as defined in

the SUNY Accounting bulletin A-462S. Sub-Objects roll up to the applicable segregation.

SUTRA OVERFLOW: Revenues collected at a campus in excess of its revenue target are deposited into the SUTRA fund for use as deemed appropriate at that campus.

T-CERTS: A T-Cert (automated certificate) is used to reassign funds between departmental accounts and different segregations using the UA3T system application.

TEMPORARY SERVICE (TS or PST): All expenditures related to payroll and wages for personal service, rendered by employees who occupy positions that are temporary in nature, and payments to non-employees.

UNIVERSITY-WIDE PROGRAM: Temporary allocations for specific programmatic purposes. These programs may be for the benefit of all campuses (for example, the Educational Opportunity Program, or Academic Equipment Replacement), or may be for a specific purpose (for example, Earthquake Center or the Rockefeller Institute.) These programs are appropriated as specific line items in the University's budget.

D.4 – NACUBO Expenditure Definitions

The following definitions for expenditure functions are detailed below to assist campuses in completing their chart of account requests.

EXPENDITURE NACUBO FUNCTIONS

INSTRUCTION (00)

Expenditures for all activities that are part of an institution's instruction program. This includes credit and noncredit courses; academic, vocational and technical instruction; remedial and tutorial instruction; regular, special, and extension sessions. Excluded are expenditures for academic administration when the primary assignment is administration (academic dean). Expenditures for department chairpersons and administrators for whom instruction is an important role are included. Include expenditures for noncredit offerings that are part of adult education or continuing education, as well as adult basic education courses. This category also includes expenses for formally organized and / or separately budgeted instructional information technology. If an institution does not separately budget and expense information technology resources, the costs associated with the three primary programs will be applied to this category and the remainder to institutional support.

RESEARCH (02)

Expenditures for all activities specifically organized to produce research, whether commissioned by an agency external to the institution or separately budgeted by an organizational unit within the institution. This category also includes expenses for formally organized and / or separately budgeted research information technology. If an institution does not separately budget and expense information technology resources, the costs associated with the three primary programs will be applied to this category and the remainder to institutional support.

PUBLIC SERVICE (03)

Expenditures for activities providing noninstructional services beneficial to individuals and groups external to the institution. Included in this category are community service activities for conferences, institutes, general advisory services and reference bureaus, consultation, and testing services. Also include cooperative extension efforts between the institution and outside agencies. Expenditures for operation and maintenance of broadcasting services operated outside the context of the institution's instruction, research, and academic support programs are also included in this category as well as expenses for formally organized and / or separately budgeted public service information technology. If an institution does not separately budget and expense information technology resources, the costs associated with the three primary programs will be applied to this category and the remainder to institutional support.

ACADEMIC SUPPORT (01, 04)

Expenditures for support services for the institutions primary missions of instruction, research, and public service. The following two subcategories will be used:

Libraries (04)

Expenditures for organized activities that directly support the operation of a catalogued or otherwise classified collection.

Other (01)

Expenditures for services that directly assist the academic functions of the institution such as demonstration schools, audio-visual services, computing support, and academic administration. If an institution does not separately budget and expense information technology resources, the costs associated with the three primary programs will be applied to this category and the remainder to institutional support. Include Academic dean’s expenditures, such as deans of research, deans of graduate schools, and college deans but **not** expenditures for department chairpersons. Expenditures associated with the chief academic officer of the institution are classified as institutional support. Also include expenditures for formally organized academic advising.

Include expenditures for activities that provide the faculty with opportunities for personal and professional growth and development as well as expenditures for activities that evaluate and reward professional performance of the faculty. These include sabbaticals, faculty awards, organized faculty development programs.

STUDENT SERVICES (05)

Expenditures incurred for offices of admissions and the registrar, and activities with the primary purpose of contributing to students’ emotional and physical well being and intellectual, cultural, and social development outside the context of the formal instruction program.

This includes student activities, and services provided for particular types of students such as minority students, veterans, and handicapped students. Exclude from the category activities of the chief administrative officer for student affairs as this is classified as institutional support. Expenditures for cultural events, student newspapers, and student organizations should be included.

Include expenditures for formally organized placement, career guidance, and personal counseling services for students. This includes vocational testing and counseling services and activities of the placement office. Also include expenditures for activities that provide financial aid services and assistance to students. Expenditures for activities related to the identification of prospective students, the promotion of attendance at the institution, and the processing of applications for admissions. Also

include expenditures for activities to maintain, handle, and update records for currently enrolled students as well as for students previously enrolled (registrar).

This category includes expenses for formally organized and/or separately budgeted student services information technology resources. If an institution does not separately budget and expense information technology resources, the costs associated with the three primary programs will be applied to this category and the remainder to institutional support.

INSTITUTIONAL SUPPORT (07, 08)

This function is broken down into two subcategories as follows:

General Administration (07)

Includes expenditures for all central executive-level activities concerned with management and long-range planning for the entire institution. This includes the president, chief academic officer, chief business officer, and chief student affairs officer and chief development officer. Also include the governing board, planning and programming and legal operations.

Include expenditures for operations related fiscal control and investments, the accounting office, bursar's office, and internal and external audits. Include expenditures related to general administrative operations and services, including expenditures for personnel administration.

General Institutional Support (08)

Expenditures related to space management, administrative data processing, purchase and maintenance of supplies and materials, campus-wide communication services, general stores, and printing shops. If an institution does not separately budget and expense information technology resources, the costs associated with the three primary programs will be applied to academic support and the remainder to this category.

Also include expenditures for activities to maintain relations with the community, alumni, or other constituents and to conduct activities related to institution-wide development and fund raising.

OPERATION AND MAINTENANCE OF PLANT (06)

Expenditures of current operating funds for the administration, supervision, operation, maintenance, preservation, and protection of the institution's physical plant. They include expenses normally incurred for such items as janitorial and utility services; repairs and ordinary or normal alterations of buildings, furniture and equipment; care of grounds; maintenance and operation of buildings and other plant facilities; security; earthquake and disaster preparedness; safety; hazardous waste disposal; space and

capital leasing; and facility planning and management. This category also includes expenses for formally organized and / or separately budgeted maintenance information technology. If an institution does not separately budget and expense information technology resources, the costs associated with the three primary programs will be applied to this category and the remainder to institutional support.

SCHOLARSHIPS AND FELLOWSHIPS (15)

Expenditures in the form of grants to students resulting from the selection by the institution or from an entitlement program. This includes grants-in-aid, trainee stipends, prizes, and awards. Tuition and fee remissions to students should be included here. If the tuition and fee remission was granted because of faculty or staff status or family relationship of students to faculty or staff, then the expenditure should be recorded as an employee benefit in the appropriated functional expenditure category.

AUXILIARY ENTERPRISES (09, 10,11, 12)

Auxiliary enterprises furnish goods or services to students, faculty, and staff for a fee. These enterprises are managed as a self-supporting activity. Examples include the following: residence halls, food services, intercollegiate athletics, college stores, faculty clubs, faculty and staff parking, transportation services, faculty housing, and student health services.

This category includes expenses for auxiliary enterprise activities primarily intended to furnish goods and services that are related to the higher education mission. Customers for these goods and services generally are not students, faculty, or staff. Entities of this type are formed to meet the geographic and public service needs of a region and generally relate to an institution's mission of teaching, research, or public service. Examples of such an entity would be a drug testing center or a university press department.

This category also includes activities that were established primarily to provide goods and services to other internal units on a fee for service basis. The goods and services are provided at an institutional level. This characteristic excludes enterprises that only serve units within the same department. For example, a telecommunications department that services the entire institution would be considered other self-supporting.

D.5 – Campus Analyst List

Campus Assignments		
	Budget Office	Controller's Office

Research University Centers

Albany	Alan Finn	Mary Horner
Binghamton	Alan Finn	Amy Kahn
Buffalo Univ.	Alan Finn	Mark Mulligan
Stony Brook	Alan Finn	Christine Urschel

Other Research/Doctoral

Ceramics	Alan Finn	Mary Horner
Cornell	Alan Finn	Mark Mulligan
Downstate Medical	Dan Esposito	Mark Mulligan
Env. Sci.+ Forestry	Kerry Brousseau	Joe Lue
Optometry	Patrick Ryan	Joe Lue
Upstate Medical	Dan Esposito	Joe Lue

Comprehensive Colleges

Brockport	Dan Esposito	Mark Mulligan
Buffalo State	Patrick Ryan	Christine Urschel
Cortland	Dan Esposito	Christine Urschel
Empire State	Kerry Brousseau	Mary Horner
Fredonia	Dan Esposito	Mark Mulligan
Geneseo	Patrick Ryan	Mary Horner
New Paltz	Alan Finn	Joe Lue
Old Westbury	Patrick Ryan	Christine Urschel
Oneonta	Kerry Brousseau	Joe Lue
Oswego	Patrick Ryan	Amy Kahn
Plattsburgh	Kerry Brousseau	Mary Horner
Potsdam	Kerry Brousseau	Amy Kahn
Purchase	Dan Esposito	Mark Mulligan

Technology Colleges

Alfred	Patrick Ryan	Mary Horner
Canton	Kerry Brousseau	Christine Urschel
Cobleskill	Dan Esposito	Mark Mulligan
Delhi	Alan Finn	Mary Horner
Farmingdale	Dan Esposito	Joe Lue
Maritime	Patrick Ryan	Christine Urschel
Morrisville	Kerry Brousseau	Joe Lue
SUNY IT	Kerry Brousseau	Christine Urschel

Contact Information

<u>Budget Office</u>	<u>Phone (518)</u>
Wendy Gilman	320-1168
Kerry Brousseau	320-1321
Dan Esposito	320-1322
Alan Finn	320-1248
Patrick Ryan	320-1177
George Anker	320-1324
Bonnie Corlew	320-1445
Maureen Lanahan	320-1524

Community Colleges
Support Staff
Support Staff

*Email is firstname.lastname@suny.edu

D.6 – Other Resources

SUNY University-wide Policies & Procedures - <http://www.suny.edu/sunypp/>

- 7815 - Tuition Schedule
- 7814 - Tuition, Fees, and Other Charges - Definitions
- 7075 - Accounting Codes Manual
- 7303 - Chart of Accounts Fiscal Coding Structure
- 7607 - Revenue Fund Guidelines: Hospital Income Fund Reimbursable (HIFR)

Fiscal Year Calendar – SUNY Portal, Reports, Publications, Office of the University Controller/ Office of Finance and Business

Recharges – SUNY Portal, Reports, Fixed Reports, Budget Reports, Recharge Reports

SUNY System Administration / University Controller’s Office / Accounting Procedures (available upon request)

New York State Division of the Budget: <http://www.budget.state.ny.us>

New York State Office of the State Comptroller: <http://www.osc.state.ny.us/>
Fringe Rates
STIP Rates

New York State Education Law: <http://public.leginfo.state.ny.us>

HEPI: <http://www.commonfund.org>

Other Documents (available upon request from University Budget Office)

- Residence Hall Planning Guide
- Special Revenue Fund Allocation Transfer Form