WHAT’S NEW FOR 2017-18

- Beginning with the 2017-18 operating budget, divisions will develop a 6-Year Financial Forecast.
  - Please make sure that all submitted schedules/templates match the revenues/expenses in the 6-year financial forecast.
  - Files are located in a shared network directory; file path = uFiles(U):UWM Financial Reporting/Financial Forecasting/UBR Tool/FY2017-18/...
    - Note that your drive letter might be something other than ‘U’ depending on your divisional technical support set up.
    - Contact the Office of Budget and Planning (OBP) if you need access to this directory.
    - See attached timeline.

BUDGET SYSTEMS

- The Compensation Administration Tool (CAT) budget system will be used to budget salaries.
  - The UW System CAT website, as well as your training manual, are useful resources.
  - Divisional Institutional Planning Spreadsheets (IPS) will be available in Office365 SharePoint.
  - It is recommended that all Additional Adjustments be entered directly into the CAT budget system instead of the IPS. These include:
    - Vacant and Graduate Assistant group positions that must be entered in the top section by job code.
    - Lump sums and deducts that must be entered in the bottom section.
  - Reminder: Since there is an automatic job data feed from HRS into the CAT until your budget deadline date, keep in mind that your CAT budget records will be automatically updated for any mid-year adjustments processed in HRS up to that point.
- The 3270 mainframe will be used to budget all non-salary items.

CHECKLIST FOR 2017-18 BUDGET DEVELOPMENT

- Submit electronic copy with budget.
- Will be posted on the OBP website in the ‘Budget/Current Budget Process’ section as a fillable form.

PROGRAM REVENUE BALANCE REPORTING

- Projected program revenue balances for 2017-18
- Balance commitments beyond 2017-18
- Fund Categories:
  - GPR/Tuition
  - Auxiliary (128)
  - General Operations (136)
  - Federal Indirect (150)
- Level of Commitment: Obligated, Planned, Designated, Reserves, Undocumented
- Template modeled on year-end balance reporting and available on the OBP website
- Submitted to OBP by divisional budget deadline.

BUDGET & PLANNING WEBSITE

- This budget guidelines document will be posted in the ‘Budget/Current Budget Process’ section of the OBP website
• See the Budget Systems section of our website for information on getting authorized, training materials, and other helpful tips for the following budget systems:
  o Compensation Administration Tool (CAT)
  o 3270 mainframe
  o Planning Allocation System
  o Hyperion/InfoAccess
  o Budget Development Reports

PLANNING ALLOCATIONS – GPR FUNDS
• We will inform you once initial allocations are made. Information on your 2017-18 allocations will be available in the online Planning Allocation System.
• If you know of any base commitments due to your division, please provide documentation to OBP by Friday, January 27, 2017.
• Special fee budget adjustments:
  o This section only applies to the following units: CHS, LSB, L&S, SOIS, and the UWM Libraries.
  o We will make allocations to adjust budgets for the following special fees in Fund 101: College Connection, Executive MBA, Health Science Masters surcharge, Masters in Liberal Studies surcharge, Business Masters surcharge, eBusiness surcharge, Library Acquisition, and CHS distance education courses on Fund 101.
• Marginal tuition revenue allocations:
  o Base allocations for 2015-16 were made in the 2016-17 Redbook Budget, except for the adjustment needed to balance to the final year end amounts.
  o Final 2015-16 adjustments will be allocated in your 2017-18 base budget, less fringes at 41%.
  o Marginal tuition revenue for 2016-17 will be allocated to you based on our March estimate (expected to be available in mid to late March).

NEW PROGRAMS OR INITIATIVES – FUND 101
• Describe any new program/initiative built into your division’s budget and how it relates to your division’s strategic plan

SALARY SHIFTS – GPR FUNDS
• Any shifts into salary lines from S&E, Capital, etc. will have fringe benefits assessed at a rate of 41%.
• The Controller’s office will continue to monitor salary budgets annually and will assess fringes for overdrawn budgets.

PROGRAM (ACTIVITY) SHIFTS – FUND 101
• If you move more than 1% out of any program (activity) for Fund 101 provide the following to OBP when you submit your division’s budget:
  o A schedule detailing the activity shift (located on the OBP website).
  o A narrative (no more than two pages) explaining the shift and how it relates to the strategic plan of your school/college/division.
• You can check your shift in program (activity) by referring to 3270 BSUM, page 27, or by using the online Planning Allocation System (Allocated vs. Budgeted report).
DEDUCT ENTRIES – FUND 101
- Deduct entries can be entered in any Department (Org).
- Must be entered in the bottom section of the CAT Additional Adjustments page.
- Provide OBP with a schedule of deduct entries and an explanation as to how each deduct entry will be covered in 2017-18.

USER FEES (FUND 136) & NON-AUXILIARY FUND 128
- The 2017-18 non-auxiliary budget memo is available on the OBP website.
- Deadline for submission is either 1/9/17 or 2/6/17 per memo.

FUND 131
- **Tuition Differentials:** Schools with tuition differentials should submit a completed tuition differential budget template (located on the OBP website) with their divisional budgets.
- **Teaching Assistants:**
  - Build your TA budget in Fund 131 to the same FTE level as 2016-17.
  - See the Graduate School website for the 2017-18 rates.
  - For TA group positions budgeted on Fund 131, enter one of the following codes in the PROJECT/USER field:
    - 131BDTS – Teaching assistant positions budgeted on tuition differential funding.
    - 131BTAS – Teaching assistant positions not budgeted on tuition differential funding.

UW-EXTENSION BUDGETS – FUNDS 104, 132, & 189
- Fund 104 allocations will be included in initial planning allocations.
- Fund 132 and 189 budgets should be built to the same amounts as in the 2017-18 budget templates sent to OBP.
- Questions about these budgets should be directed to Tim Peterson at Continuing Education.

EXTRAMURAL FUNDS - 133 AND 144
- You should budget for these funds based on anticipated expenditures for 2017-18.
  - You should budget by the appropriate program (activity).
  - You should budget by the appropriate major class, including fringe benefits.
  - You have the flexibility to budget individual staff or using provisional lines.
  - You have the flexibility to budget these amounts in individual departments or in your division wide accounts (Bxx-98xx).
- FTE should also be built into your budget, as appropriate, for salary dollars being budgeted.

BUDGETING POSITIONS - FTE
- FTE Targets:
  - **GPR Funds:** the campus is limited to the number of FTE allocated by UW System for funds 101, 131, and 402. You will be required to explain any variances between budgeted and allocated FTE for these funds in your division’s budget submission.
  - **Fund 189:** OBP will allocate FTE for each division based on the November payroll, paid December 1st. **Divisions should budget to the FTE allocation.** Any faculty or staff expected to be paid on Fund 189 should be budgeted on Fund 189. Group positions may also be used to build Fund 189 FTE into divisional budgets. However, to the extent possible, group positions should be limited to budgeting FTE for individuals not built into the 2017-18 budget.
Vacant Positions:
- All vacant positions, regardless of funding source, will be reviewed by OBP.
- Must be entered in the top section of the CAT Additional Adjustments page.
- Only positions for which there is funding should be included in the budget.
- Vacancies should only be built into the 2017-18 budget for the following reasons:
  - The vacancy has been approved for recruitment or
  - A vacant position is expected to remain vacant and the funds used for one-time purposes in 2017-18.

FACULTY PROMOTIONS
- With the exception of out-of-cycle faculty promotions, OBP will enter faculty promotions when they are received from the Provost’s Office.
- Divisions should enter out-of-cycle promotions in the budget as a mid-year base adjustment with a reason code of 003: promotion/progression.

CAT BUDGET REPORTS
- We are asking that you run all of the CAT reports prior to submitting your budget:
  - HRS to CAT Compare Report
  - HRS Change Report
  - Record Errors Report
  - Over Max Under Min Report
  - CAT Position Report
  - Missing from CAT Report

NOTE: Any errors on the above reports should be corrected prior to your budget submission.

ACCOUNTING CODING ISSUES FOR 2017-18
- Changes to Department Codes should be submitted to the Controller’s Office by January 25, 2017.
- For school/colleges paying Chancellor Scholarship awards (Fund 150) or teaching assistants (Fund 131), the following project codes must be used.
  - Chancellor Scholarship awards – 150BCHN (Fund 150)
  - Teaching assistants paid with tuition differential funding – 131BDTS (Fund 131)
  - Teaching assistants not paid with tuition differential funding – 131BTAS (Fund 131)
### ANNUAL OPERATING BUDGET DEVELOPMENT TIMELINE - 2017-18

<table>
<thead>
<tr>
<th>DATE</th>
<th>BUDGET DUE/KEY DATES</th>
</tr>
</thead>
<tbody>
<tr>
<td>Thursday, December 8, 2016</td>
<td>Financial Forecasting Tool - Revenue template demonstration</td>
</tr>
<tr>
<td>Thursday, December 8, 2016</td>
<td>Financial Forecasting Tool - Revenue templates distributed to divisions</td>
</tr>
<tr>
<td>Friday, December 16, 2016</td>
<td>Extension Budget - 132 &amp; 189</td>
</tr>
<tr>
<td>Monday, January 9, 2017</td>
<td>User fee/special course fee budgets</td>
</tr>
<tr>
<td></td>
<td>● Non- auxiliary 128 &amp; 136</td>
</tr>
<tr>
<td></td>
<td>● Administrative units</td>
</tr>
<tr>
<td>Monday, January 23, 2017</td>
<td>Financial Forecasting Tool - Revenue templates due to OBP</td>
</tr>
<tr>
<td>Thursday, January 26, 2017</td>
<td>Auxiliary budgets - 123, 128 &amp; 228</td>
</tr>
<tr>
<td></td>
<td>● All except Housing &amp; Retail Services</td>
</tr>
<tr>
<td>Thursday, February 2, 2017</td>
<td>Auxiliary budgets - 123, 128 &amp; 228</td>
</tr>
<tr>
<td></td>
<td>● Housing &amp; Retail Services</td>
</tr>
<tr>
<td>Monday, February 6, 2017</td>
<td>User fee/special course fee budgets</td>
</tr>
<tr>
<td></td>
<td>● Non- auxiliary 128 &amp; 136</td>
</tr>
<tr>
<td></td>
<td>● Schools &amp; Colleges</td>
</tr>
<tr>
<td>February, 2017</td>
<td>Financial Forecasting Tool - Expense templates &amp; Profit and loss (P&amp;L) statements</td>
</tr>
<tr>
<td></td>
<td>distributed to units</td>
</tr>
<tr>
<td>March 1-29, 2017</td>
<td>Division budgets due</td>
</tr>
<tr>
<td>March 1-29, 2017</td>
<td>Financial Forecasting Tool - Expense template due to OBP</td>
</tr>
<tr>
<td></td>
<td>Financial Forecasting Tool - P&amp;L statement due to OBP</td>
</tr>
</tbody>
</table>

**NOTES:**

**Revenue Template** - Divisional revenue projections for current year + 6 years out and used to (1) determine revenue allocations and (2) create the P&L statement.

**Expense Template** - Divisional expense projections for current year + 6 years out and used to create the P&L statement.

**Profit and loss (P&L) Statement** - Divisional projected profit/loss under the current budget model for current year + 2 years out (FY 17-18 & 18-19).
## DIVISIONAL BUDGET DEADLINES
### 2017-18

<table>
<thead>
<tr>
<th>Date</th>
<th>Departments</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>MARCH 1, 2017</strong></td>
<td>Architecture &amp; Urban Planning, Freshwater Sciences, Library, Public Health</td>
</tr>
<tr>
<td><strong>MARCH 8, 2017</strong></td>
<td>Business Administration, Engineering &amp; Applied Sciences, Health Sciences, Social Welfare, Graduate School</td>
</tr>
<tr>
<td><strong>MARCH 15, 2017</strong></td>
<td>General Education Administration, Information Studies, Office of Research, Nursing</td>
</tr>
<tr>
<td><strong>MARCH 22, 2017</strong></td>
<td>Education, Arts, Continuing Education</td>
</tr>
<tr>
<td><strong>MARCH 29, 2017</strong></td>
<td>Academic Affairs, Finance &amp; Administrative Affairs, Student Affairs, Letters &amp; Science</td>
</tr>
</tbody>
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