

Definitions and Examples

1. Recurring – The increase will be included in the department’s budget in future fiscal years.
 - a. Example – The ABC Services contract includes a clause that increases the cost by \$1,000 each year. So, the \$1,000 is will be a recurring increase as long as APSU contracts with ABC Services.
2. One-Time – The increase will be included in the department’s budget for only one fiscal year.
 - a. Example – A department would like to replace an out dated piece of the equipment. The life of such equipment is about 20 years and costs \$20,000. Therefore, the requestor only needs to request \$20,000 as a one-time increase.
3. Mandatory – The increase is for required, contractual, or essential services for the University.
 - a. Example - APSU requires janitorial services to keep the campus clean. In the next fiscal year, the contract will go up by \$5,000. So, the requestor will ask for a mandatory increase of \$5,000.
 - b. Example – A department has entered into a contract with XYZ Software for 10 years. APSU is obligated to fulfill the contents of the contract. In the contract, there is an escalation clause which requires the department to pay additional \$1,000 in each year. The requestor will ask for \$1,000 for the next fiscal year.
4. Non-Mandatory – The request is for items a department would like to have, but are not required, contractual, or essential for the University.
 - a. Example – The department would like to update the furniture in the office. If the old furniture is still working without issue, then the request is non-mandatory.
 - b. Example – The department would like to send all staff to a conference. It is not required or essential that the staff attend the conference, so the request is non-mandatory.
5. Salary – Payments made to regular, full-time, permanent employees such as faculty and staff.
 - a. Example – Request a new permanent position to help with increased workload.
6. Other Wages – Payments made to non-permanent employees such as student wages, graduate assistants, and temporary help. Extra compensation to full-time employees would also fall underneath here.
 - a. Example – Request funds for student wages to help with increased workload for campus events.
7. Operating – Costs related to the operation of the department.
 - a. Example – Request funds for mailing materials to support recruitment efforts.
 - b. Example – Request funds for software increases.
8. Travel – Costs related to employee travel.
 - a. Example – Request funds to send staff to a conference.
9. Equipment – Costs related to machinery or tools, where the unit cost is \$5,000 or more.
 - a. Example – Request funds to replace an old truck that has become too costly to repair and maintain.
10. Scholarship – Awards made to support a student’s education.
 - a. Example – Request funds to increase awards given to Honors Students.
11. Transfer – Excess funds transferred to restricted-like funds such as Reserves or Renewal & Replacement (R&R). This does not affect most departments.
 - a. Example – Housing plans on transferring 10% of revenues to a R&R fund. The fund supports maintenance, replacements, and upgrades for all dorms.
12. Strategic Planning Pillars – The non-mandatory requests must be tied to the four pillars of the Strategic Plan. To learn more about the Strategic Plan, please visit: <https://www.apsu.edu/strategic-plan/index.php> . Below are links to the specific pillars of the plan.
 - a. [Academic Experience](#)
 - b. [Student Experience](#)
 - c. [Employee Experience](#)
 - d. [Community Experience](#)

Budget Request File Examples

Requestor File Example

Budget Office												
	FY21 Budget	FY21 Actuals	FY21 Difference	FY22 Budget	FY22 Actuals	FY22 Difference	FY23 Budget	FY23 Actuals	FY23 Difference	FY24 Estimated Budget	FY25 Requested Budget	Budget Inc/(Dec)
Revenue	-	-	-	-	-	-	-	-	-	-	-	-
Expenses												
Salaries	177,701.00	186,898.37	(9,197.37)	154,501.00	158,757.64	(4,256.64)	132,150.00	130,936.36	1,213.64	94,950.00	94,950.00	-
Other Wages	5,100.00	50,389.00	(45,289.00)	3,700.00	4,400.00	(700.00)	-	-	-	-	-	-
Benefits	54,700.00	68,615.32	(13,915.32)	66,700.00	66,746.86	(46.86)	66,700.00	46,283.50	20,416.50	54,000.00	54,000.00	-
Travel	-	-	-	2,000.00	-	2,000.00	2,000.00	-	2,000.00	1,000.00	4,000.00	3,000.00
Operating	2,000.00	503.89	1,496.11	2,000.00	406.88	1,593.12	2,000.00	404.51	1,595.49	2,000.00	5,000.00	3,000.00
Equipment	-	-	-	-	-	-	-	-	-	-	-	-
Scholarship	-	-	-	-	-	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-	-	-	-	-	-
Total	239,501.00	306,406.58	(66,905.58)	228,901.00	230,311.38	(1,410.38)	202,850.00	177,624.37	25,225.63	151,950.00	157,950.00	6,000.00

Amount Requested		The amount agrees to Budget Inc/(Dec) total. No revision required.						Amount Approved	
Org Code	Department	Amount	Recurring or One-Time Change	Mandatory or Non-Mandatory	Category of Request	Link to Strategic Planning Pillar "Only for Non-Mandatory"	Description and Justification of Request	Supervisor Approval	SLT Member Approval
1	31010 Budget Office	2,000.00	Recurring	Mandatory	Operating		Contractual Increase for ABC Software	Yes	Yes
2	31010 Budget Office	1,000.00	One-Time	Non-Mandatory	Operating	Employee Experience	Replace dated signage for Budget Office	No	No
3	31010 Budget Office	3,000.00	One-Time	Non-Mandatory	Travel	Employee Experience	Attend conference to gain CPE, discuss latest issues and topics, and develop relationships with peers at other institutions.	Yes	No

Approver File Example

Summary for Associate Vice President of Budget and Finance												
	FY21 Budget	FY21 Actuals	FY21 Difference	FY22 Budget	FY22 Actuals	FY22 Difference	FY23 Budget	FY23 Actuals	FY23 Difference	FY24 Estimated Budget	FY25 Requested Budget	Budget Inc/(Dec)
Revenue	20,000.00	9,964.06	10,035.94	20,000.00	4,916.12	15,083.88	60,000.00	58,657.28	1,342.72	60,000.00	60,000.00	-
Expenses												
Salaries	1,906,200.00	1,893,652.24	12,547.76	1,679,127.00	1,599,767.48	79,359.52	1,779,516.00	1,754,950.67	24,565.33	1,863,098.00	1,863,098.00	-
Other Wages	80,960.00	205,789.37	(124,829.37)	120,060.00	88,341.21	31,718.79	77,260.00	101,577.13	(24,317.13)	65,300.00	65,300.00	-
Benefits	676,500.00	758,499.32	(81,999.32)	663,500.00	671,023.90	(7,523.90)	767,500.00	732,808.43	34,691.57	712,000.00	712,000.00	-
Travel	5,000.00	-	5,000.00	21,000.00	3,767.47	17,232.53	18,300.00	4,803.05	13,496.95	18,000.00	21,500.00	3,500.00
Operating	276,557.68	205,251.40	71,306.28	478,014.44	285,750.05	192,264.39	624,597.78	314,553.58	310,044.20	665,012.45	679,012.45	14,000.00
Equipment	-	-	-	-	-	-	-	-	-	-	-	-
Scholarship	-	-	-	-	-	-	-	-	-	-	-	-
Transfers	(16,900.00)	(16,900.00)	-	(16,900.00)	(16,900.00)	-	(16,900.00)	-	(16,900.00)	(16,900.00)	(16,900.00)	-
Total	2,928,317.68	3,046,292.33	(117,974.65)	2,944,801.44	2,631,750.11	313,051.33	3,250,273.78	2,908,692.86	341,580.92	3,306,510.45	3,324,010.45	17,500.00

Amount Requested		17,500.00	The amount agrees to Budget Inc/(Dec) total. No revision required.							Amount Approved		5,000.00	2,000.00
Org Code	Department	Amount	Recurring or One-Time Change	Mandatory or Non-Mandatory	Category of Request	Link to Strategic Planning Pillar *Only for Non-Mandatory*	Description and Justification of Request		Supervisor Approval	SLT Member Approval			
1	31010 Budget Office	2,000.00	Recurring	Mandatory	Operating		Contractual Increase for ABC Software		Yes	Yes			
2	31010 Budget Office	1,000.00	One-Time	Non-Mandatory	Operating	Employee Experience	Replace dated signage for Budget Office		No	No			
3	31010 Budget Office	3,000.00	One-Time	Non-Mandatory	Travel	Employee Experience	Attend conference to gain CPE, discuss latest issues and topics, and develop relationships with peers at other institutions.		Yes	No			
4	32020 Payroll	5,000.00	Recurring	Non-Mandatory	Operating	Employee Experience	Purchase software that will cut payroll processing time in half.						
5	32301 Accounting Services	500.00	One-Time	Non-Mandatory	Travel	Employee Experience	Attend webinar by highly recognized CPA firm that will cover new GASB proclamations.						
6	32601 Student Account Services	6,000.00	Recurring	Mandatory	Operating		Contractual Increase for ABC Services which provides online payment services to employees and students.						