

Q&A Session – October 5th, 2023 and October 13th, 2023

What is new?

Previously, the budget requests were a top down process. SLT members received a form and made the decision on what to put forth for discussion and recommendation to the President.

This year it is a bottom up process. SLT members have been asked to distribute individual budget files down to the requestor level. In Academic Affairs, this could be a chair or director of a department. They have also been given historical budget information to help make informed requests. If the Budget Office wants to request a \$1,000 for operating and it has a history of having \$1,000 left over each year, then does the Budget Office really need to request this?

What is due on October 25th? Are we submitting something regardless if we are submitting something new?

The budget file is due on the 25th regardless if you have new requests or not. If you don't have any changes, you will just copy over the FY24 column to the FY25 column.

What is zero based budgeting? What is the relationship to what is due on October 25th?

With zero based budgeting, you figure out what you actually need and request that. A department may realize that they don't need a \$2,000 operating budget and may input \$1,000 into their budget request file instead. So, departments are being asked to request what they actually need to operate. If there are any increases, they will need to be itemized and justified on the Request worksheet of the budget file.

Will the budget inputted into the FY25 column be the base budget going into future fiscal years?

If approved and recurring, then yes. One-time costs will only be budgeted in one fiscal year.

My department is funded from a different source than general University funds. Do I need to complete the requests?

Yes. If you don't know what your funds are yet, then you can copy and paste from FY24 to FY25. An example would be the Centers of Excellence. APSU typically does not know the funding changes until April. Another example would be departments with course fees. They may or may not know what enrollment will be like until closer to the next year. When budgeting next year's revenue, the Budget Office typically assumes flat enrollment, then later revises the budget based on actual fall enrollment. The budget can later be changed as part of the Revised budget.

Budget files are being included to provide requestors and approvers the big picture of their department. If a department is considering requesting new funds, they may find they could use course fees instead to cover it instead.

Does the University cover some travel funds? Do I need to request this?

Typically, the University covers \$1,000 for each professional position and \$1,100 for each faculty position. If you need more than this, you will need to request additional funds. Some departments may already have a base travel budget of more than the previously mentioned amount and they would not need to request it again.

What is included in Other Wages?

Extra comp, student wages, temporary help, graduate assistants and longevity. If you need more detail of your Other Wages, please contact the Budget Office.

Do departments need to request longevity or cost of living raises?

No. The University will cover these, so you do not need include these as part of your requests.

Do department need to request increases for CAP certification?

No. The University will cover these, so you do not need include these as part of your requests.

Can you provide more information about the department's positions?

Yes, please reach out to the Budget Office for this information.

How are benefits calculated? Do departments have to cover this?

Benefits are estimated at about 38% of salaries. It isn't exact because everyone has different insurance plans. The University covers benefits unless the department has areas funded by specific sources such as course fees.

The estimated budget is different from what I have now. Will that carryforward into next fiscal year?

It depends. There may have been temporary revisions made to your budget between the time the request file was prepared and now. Any permanent revisions will be carried forward into the next fiscal year, regardless if it was included on the request file or not. A newly added permanent position would be an example of this.

Do we send budget information to both the Tennessee Board of Regents (TBR) and Tennessee Higher Education Commission (THEC)?

TBR receives budget forms from all State universities (with the exception of the UT system), which are compiled by them and submitted to the State of Tennessee. APSU submits analysis based on the budget forms to THEC.

Will we have an opportunity to revise our budget request?

For Auxiliary and other self-supporting units, yes. We have not expected anyone to predict what next fiscal year will bring. Budget Office will reach out to Auxiliary units early next spring semester to confirm if budgets should remain the same.

For other units requesting University funds, please discuss with your supervisor. Additional discussion with the SLT member over the division may also be required.