**SDSU Budget Office Cycle**

**December, 2010**

**July**

* July 1 beginning of new fiscal year
* Continuous monitoring of budget begins
* Salary List for new fiscal year produced by Budget Office and distributed
* Operating Budget for new fiscal year distributed –Banner has made this problematic.
* Survey forms for summer faculty course assignments sent to deans/departments for completion and data entry done (workload)
* Work with BOR to make sure things are in place for the new year. Budgets loaded, new benefit amounts checked, etc.

**August**

* Extensive PAR work begins for new academic year.
* May help with Registration – first day of fall term.

**September**

* Extensive PAR work continues for new academic year.
* Survey forms for fall faculty course assignments sent to deans/departments for completion and data entry done (workload)
* State auditors here for the next few months (this varies)
* Course detail frozen by BOR for future use.

**October**

* Freeze faculty data at the end of the month for future survey use.
* Initial Tuition & Fee Projections

**November**

* Things getting geared up for the budget cycle
* Often questions regarding requests for the next Governor’s Budget book.
* CSA evaluations due to HR

**December**

* Planning begins for next fiscal year – Develop operating budgets based on “what we know”
* Factbook verification by institutions
* May start fee request process, depends on BOR
* Should have actual column done for prior FY.

**January**

* Budget hearings begin for administrative units and colleges with appropriate Vice President
* Next FY budget presentation to Legislative Appropriations Committee
* Survey for spring faculty course assignments sent to deans/departments for completion (workload)
* Fee request process generally begins
* Ad hoc requests the next few months from BOR due to Legislative session
* Oklahoma faculty salary survey due to OK – used for SDSU faculty salary policy process
* PAR work for spring term begins.
* Begin extensive work with “what-ifs” following budget hearings and known budget numbers. Continues through March.

**February**

* Finalize process for student fee request and fee justification worksheets to BOR (All Fees)
* Continue with budget hearings
* Begin budget formation process
* Begin salary process for Exempt/Faculty salary determinations
* Sioux Falls Center annual report – Outreach does it but we help (into March)

**March**

* May continue with budget hearings as needed
* General Appropriation budget numbers received at end of Legislative session
* BOR approves next FY budget, initial numbers (often changes by June)
* Receive budget guidelines for next year (may be later into April)
* Oklahoma salary survey info rec’d mid to end of month from OK State – forward to the BOR
* Salary recommendation survey forms for Exempt/Faculty sent to Deans/Directors
* New fees approved at March BOR meeting, maybe later depending on the BOR meeting schedule.
* Final Tuition and Fee Projections for current fiscal year

**April**

* Reports to BOR involving faculty salary analysis/recommendations
* Fee budgets finalized (USF and General Activity Fees)
* Staff Salary recommendations sent to BOR for next fiscal year (BOR has to approve)
* Worksheets for Operating Budget and Budget Request (FY+2) process
* Budget changes collected and moved into new budgets
* Begin closer monitoring of the current year expenditures in preparation for year end. State funds must be used up so fund source changes are done where necessary to make this happen.

**May**

* Budget Request for next Fiscal Year+2 due to BOR office (into June). Includes the following:
  + Base and one-time requests
  + New authority increases
  + New fee requests
  + Capital improvements list (Facil mgmt)
  + M&R backlog (Facil mgmt)
  + Utility utilization for current FY (Facil mgmt)
  + Self-liquidating projects
  + Actual and projected revenue for 3-4 years
* Budget loading
  + Verification and justification of budgets/spreadsheets
  + Changes to all roll-ups and orgs, must be communicated to grants, HR, and accounting.
  + Build Staff Salary List file
  + SD Bureau of Finance and Mgmt (BF&M) loads appropriations bill to state system
  + Budget realignments by campus and then BOR (total SDSU budget)
* May Board meeting – approves operating budgets and salaries for next FY
* Set up summer PAF files
* Closer monitoring for year-end

**June**

* Informal Budget presentation to BOR Budget Committee for Budget Request
* FTE utilization summary and analysis
* Budget load – final checking
  + New FY staff salaries loaded to Payroll system (JOBS)
  + Finalize PBUD (position budgets) for load to Banner (operating ledger) though Budget Dev
  + OE budgets loaded in Banner through Budget Dev
  + CSA load worksheets to BOR
  + Reconciliation by program (SDSU Operating Budget) to BOR (timing has been varied)
* Year-end closeout, work with Accounting

**Continuing Periodic Reports**

* Continuous verification and checking of NSF for depts in terms of OE expenditures/invoices
* Current Personnel Report—Documents Continuing Employees and BOR approvals
* Routine
* Time and Effort Certification
* Budget change requests/department transfers
* Monthly bookkeeping for various indexes, persons
* Position control management
* FTE utilization reports
* Budget vs Actual Report
* Authority usage
* Other ad hoc reports requested from:

- BOR (often requires follow-up explanation of previously submitted reports)

- President and Vice Presidents

- Departments

- Outside sources

**Meetings that impact the Budget Office**

**BOR** – this group meets March, May, June, August, Oct, and December at different institutions. Mailout of agenda items to us is about 1 week prior to the meeting. Items from the campuses to the BOR that are on the agenda are due to them about 2 weeks prior to the meeting. There are subgroups that meet also, such as BAC, so Wes often attends these and the agenda items are passed around the office to supervisors prior to the meetings.

**BAC** – Business Affairs Council – a subgroup of the BOR that meets February, April, May, July, Sept, Nov – opposite of the BOR months – sometimes via conference call. Wes and Jeff Siekmann attend all of these.

**AAC** – Academic Affairs Council – Provost attends. Little impact on Budget except for new degree programs in which case we sometimes help with budget paperwork.