



Northern Illinois University

FY23 Budget Guidance

June 2022



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Office of Budget & Financial Planning Message

To the Business Manager community,

This FY23 Budget Guidance document represents a collection of planning parameters and procedural information to serve as a reference as you, your leadership, and your teams work through the completion of budget plans and budget development worksheets. Just as FY23 will serve as a year of transition and a bridge to formal multi-year planning and budgeting at NIU, so too does this document. I hope that you will find its contents regarding budget-related policy and process to be a solid foundation upon which even more useful information may be added in the months and years ahead of us. To that end, please do consider reaching out to me with any comments, suggestions, and thoughts on what of this content is, or will be, useful to you and your teams in future budget development cycles.

This FY23 Budget Guidance version is intended to provide certainty on assumptions and expectations related to many important parameters of our collective NIU operating budget. There's information about common personnel funding matters, enrollment assumptions, and fund type descriptions. Also within these pages are the FY23 In-Year Budget Guidelines that specify the process for the request and consideration of in-year budget adjustments. There's technical content in here, too, including basic instructions on the completion of budget worksheets and how to submit spend-down requests. Though I expect the content of this document will evolve to be even more detailed over time, the breadth of topics covered in this second annual version demonstrates the importance and complexity of your roles as business managers at NIU. Thank you for the work that you do and please know that we are here to help and eager to learn more about how we can best support you.

Lastly, I want to recognize the work involved in the production of this document. Though the document itself is relatively brief, the effort to develop the content incorporated into the following pages represents a significant and important undertaking that demonstrates NIU's ability to coordinate and collaborate across units and teams. This document leverages the amazing knowledge of many offices across campus, including Institutional Research & Analytics, Human Resources, and the Office of the Executive Vice President & Provost. I am humbled to present it, through this message, to a business manager community that, despite resource challenges and a global pandemic, has itself demonstrated remarkable flexibility and dedication to the FY23 budget development process. Thank you all for building this community of budget leaders and taking on this challenge!

Best regards,

Andrew Rogers

Assistant Vice President, Office of Budget & Financial Planning

State Funding

1. Appropriation – \$92.2 million is the expected FY23 general operating appropriation to NIU.
2. Unfunded Mandates – The State of Illinois is engaged in a multi-year plan to increase the state minimum wage. Units are asked to account for and accommodate any minimum wage increase in their FY23 budget plans.

Enrollment

1. Current enrollment assumptions for budget planning anticipates declining enrollments for the coming academic year. Where possible, unit assumptions should align with this parameter. Enrollment projections may continue to evolve as new or better information and data is reviewed. Below is the breakdown based on recent application, acceptance, and other predictive information:

Category	FY23 Projection
Undergraduate	11,256
New Transfers	1,375
New Freshman	2,300
Continuing	7,581
Graduate & Law	4,568
Total	15,824

2. Billable, Undergraduate Credit Hour Assumption
 - a. The above enrollment assumption imputes a billable credit hour assumption of 250,000. This assumption should be used for fee-based or other credit-hour dependent revenue and expense assumptions.
3. There is currently no plan or proposal to make pandemic-related fee re-allocations as was done in FY21.

Non-02/Local Revenue

1. **The revenue portion** of budget development worksheets for non-02 Fund cost centers were due on May 9, 2022. These revenue assumptions will remain in place throughout the budget development process. Please contact the Office of Budget & Financial Planning if non-02 revenue expectations change significantly between this due date and finalization of the FY23 budget. While technically possible, any successful request to change revenue expectations will require explanation/substantiation of the request.
2. NIU Foundation funds are not university funds but departments may have the ability to use foundation resources, or more specifically foundation funded scholarships, on a limited basis to help support university initiatives and outreach efforts. In some circumstances, Foundation funds may support faculty or staff salaries. Business managers should coordinate the budget for these funds with Foundation staff and ensure they are properly recorded in the appropriate Fund 55 budget development worksheets.

FY23 O2 Fund Budget Allocation to Divisions

1. Revenue Assumptions - The Budget Office has prepared an O2 Fund revenue projection model for use by Senior Leadership in the determination of divisional O2 Fund resource allocations.
2. **O2 Fund Allocation** – Divisional O2 fund allocations were communicated to divisional leadership on June 7, 2022 through email (from Andrew Rogers). The further allocation of divisional budget capacity throughout the division is a responsibility of divisional leadership.
3. Differential Tuition - Differential tuition revenue is projected by Academic Affairs and reserved for use by the Colleges and Academic Affairs.
4. **Expense Assumptions**
 - a. The allocation communication to divisional leadership did not include an estimate of O2 Fund increment expenses that will be supported by budget loads performed by the Budget Office early in the fiscal year. Divisional O2 fund budget worksheets should NOT include any adjustment for these increments as they will be processed through a series of budget journals after worksheets are loaded into PeopleSoft. Please note that the Board of Trustees must consider and approve any increments to non-represented employees.
 - i. At its June 16, 2022 meeting, the Board of Trustees will consider an FY23 increment for non-represented employees. The specific proposal to be considered anticipates a tiered approach to increments according to the following schedule:

Tier	Hourly Rate	Salaried Rate	One-Time Payment (OTP)
1	\$0 to \$30	\$0 to \$58,500	6.0%
2	\$30.01 to \$60	58,500.01 to \$117,000	4.5%
3	\$60.01 to \$90	\$117,000.01 to \$175,000	3.0%
4	Greater than \$90	Greater than \$175,000	1.5%

If approved, any increment for O2 fund employees will trigger a budget adjustment, through a budget journal. Exceptions to this include employees funded by differential tuition O2 fund cost centers.

- ii. University policy may extend similar budget adjustments to represented O2 fund employees. Any decision to do so will be announced as it is made. Represented employees are compensated according to negotiated contracts that may not be settled at the start of the fiscal year, so any announcements will be made as contracts are settled and increment funding policy determined.
- b. Units are expected to use any O2 Fund allocation in concert with non-O2 Fund resources to plan for unit operations and expenses. Please contact NIU Finance or the Office of

Budget & Financial Planning if there are questions about the legal or appropriate use of resources from each budgeted fund.

- c. Units should assume that, for both budget and operating purposes, expenses in non-02 Funds will be limited to the lesser of budgeted or actual/expected annual revenues. This may require active management of these cost centers through the fiscal year.
- d. The spend-down of fund balance will generally be reserved for emergent, safety-related circumstances. **Please do NOT use the budget development worksheet tab labeled “Spend Down Request.”** Instead, a separate Spend Down Request Form document may be obtained from the Budget Office. Any spend down request made outside of or after the FY23 budget development process will be processed and considered according to the in-year Budget Guidelines, which are outlined later in this Budget Guidance document.

Budget Workbooks

1. Business managers are required to submit their budgets for each cost center via a budget workbook.
2. Budgets must be distributed across four quarters, noting that budget should follow the flow of paperwork and obligations, as opposed to actuals. As an example, if there is a \$20,000 contract payment in January, but the purchase order is created in October, the \$20,000 should be budgeted in the second quarter, when the obligation is created, not in the third quarter when the payment is made.
3. **Workbooks** are located on a network resource to which access is restricted to divisional and college business managers. Each business manager has been provided their unit-specific link to access their workbooks. Additionally, the location and link format for these folders is provided later in this document. Contact the Budget Office and the PeopleSoft Security Team if access has not been granted (particularly if a person is new to the role since the last budget cycle).
4. Workbooks are submitted by clicking the “Submit File” button located in the workbook. A workbook may only be submitted once, and only by the college or divisional business manager. If changes are required to a previously submitted workbook, contact the Budget Office to have the file unlocked for resubmission. The Budget Office does **not** retain any past copies of revised workbooks.
5. Questions regarding the completion of budget workbooks may be primarily directed to Andrew Rogers in the Budget Office.
6. A budget worksheet aggregation tool has been developed and distributed to all college and divisional business managers; instructions for its use were included in the e-mail sent with the file attached.
7. **FY23 PROCESS CHANGE:** There is often spending that is coordinated by a business manager that draws against budget managed by another business manager in a different unit/division or is supported by Central Services. Please catalog these items and their anticipated FY23 expenses and provide a summary to the Budget Office by the expense budget worksheet deadline. To facilitate this, please use the Central Services CS resource request form provided by email on June 13, 2022. Each item appearing on the list requested above should be accompanied by a completed form. If the form is seeking use of a resource originating for a division other than Central Services, indicate this in the narrative fields of the Central Services CS resource request form. Examples of items that may require this form include insurance policies, licenses, or legal fees paid by Central Services. Requests for Central Services funding during the fiscal year that

are not reported through this process may require additional authorization and may experience a delayed response time as a result. It is critical that as many of these coordinated payments from resources external to a business manager's division or unit are documented prior to the start of the fiscal year to ensure associated payments are as timely as possible.

Budget Reviews

1. Budget development worksheets are programmed to highlight abnormal or rare aspects of a cost center budget. The Budget Office may request additional information to validate or understand submitted cost center budgets. In some circumstances, the Budget Office may request that cost center budgets are amended and re-submitted.
2. Senior leadership will be provided a summary of each division's budget by the Budget Office. Based on this summary or other factors, senior leadership may request a formal presentation of the operating plan of a division and how that plan is recorded in the associated budget development worksheets. Senior leadership may request that a division's budget be amended to more appropriately record division plans. To better align resources and operations with University priorities and goals, Senior leadership may amend the budgetary envelope extended to a division, including 02 Fund resource allocations and non-02 Fund spending authority.
3. The Office of Budget & Financial Planning will not load or activate division budgets that have not satisfied Budget Office or Senior Leadership review processes.
4. Divisional leadership will be responsible for honoring and administering divisional budgets. Business Managers have access to significant budget and financial data resources, including formatted reports, data sets emailed daily, and data queries within PeopleSoft. The Office of Budget & Financial Planning and NIU Finance constantly review data and reporting resources. Feedback and suggestions on how to improve these resources are welcome at any time.

Human Resources and Personnel Services

1. Moving expense reimbursements for new employees whose salary/wage is paid from the 02 Fund will be funded centrally, up to a maximum amount. Moving expense reimbursements for employees who are paid from non-02 Fund sources will be the responsibility of the hiring unit and must utilize an appropriate fund source.
2. With the transition to local control midway through FY20, the pullback of local 02 Fund resources triggered by position vacancy was discontinued. Also discontinued was the central funding of certain personnel actions. The following personnel actions are common and expected to be managed within a division/unit's budget capacity:
 - a. Desk audit-related salary/pay increases
 - b. Minimum wage changes
 - c. New position salaries/wages
 - d. SPS-to-Civil Service transitions

Sick and Vacation Leave Payouts

1. In recent years, the university has provided assistance to departments to cover compensable sick leave payouts from positions paid from 02 funds. In FY15, this was expanded to include assistance for vacation payouts due to the implementation of the vacancy control process.
2. 02 Fund sick leave and vacation assistance will be provided in FY23 based on actual leave payouts. These amounts are computed at the time of separation and are automatically posted to a unit's budget to reimburse the unit for the unplanned cost.

29 Fund Overhead Allocation

1. 29 Fund cost centers beginning with the letters "PH" are considered overhead cost centers. The expenses from those cost centers are allocated to operating units via journal entry on a quarterly basis. Allocations are based on a unit's gross revenues as a percentage of all 29 Fund gross revenues.
2. Expense budgets for the "PH-series" will be due to the Budget Office no less than one week prior to the university-wide expense budget worksheet deadline. This allows FY22 revenue calculations to be applied to the FY23 amounts budgeted in the PH series as the initial basis for these overhead allocations.
3. Once allocations have been computed for FY23, they will be made available to operating units for inclusion in operating budgets as B500 transfers out.

Purchase Order process and Procurement Matters

1. The requisition system is currently open for FY23 purchase orders.
2. Open Orders – Open order requests will be considered only for amounts greater than \$5,000.
 - a. As a result of the implementation of Budget Checking, the total of all open orders submitted for a cost center, when combined with other obligations and projected expenditures, may not exceed the budget for the entire cost center. Open orders for large dollar amounts will now be written with a "not to exceed" qualification in the description line of the purchase requisition. That "not to exceed" amount will represent each unit's best estimate of the maximum dollar amount that may be spent with the vendor. Thus, an open order will be submitted with two dollar values: the maximum amount possibly spent with the vendor, recorded as a notation to the purchase order as the "not to exceed" amount, and the actual amount for that open order at the time of submission.
 - i. EXAMPLE: You have a total cost center budget of \$10,000. After accounting for salaries and other known obligations, you have \$3,000 remaining to use to cover open orders. You have three vendors you use and would like the ability to spend a maximum of \$3,000 each during the year. You would submit three open orders that, in total, would not exceed \$3,000, but each open order may be noted as "not to exceed" \$3,000"

- b. Please note this procedure may require change order requests as your spending patterns change.
3. Illinois Business Enterprise Program (BEP)
 - a. It is the policy of the state of Illinois and Northern Illinois University to promote and encourage the continuing economic development of businesses owned by minorities, women, persons with disabilities and veterans. This goal is advanced through the Illinois Business Enterprise Program (BEP). NIU's BEP achievement can be found not only in annual reports posted by the state of Illinois, but also in the Board of Trustees' annual evaluation of NIU's president.
 - b. All departments play a critical role in helping meet the University's goal to increase vendor diversity and expenditures under the Business Enterprise Program (BEP) Act, 30 ILCS 58. One way that departments can assist in meeting this goal is to consider the competitive small purchases procedures during the budget and planning process. Please visit the Procurement Services and Contract Management website for additional information and guidance on vendor diversity.

Spend-Down Requests

1. A form with embedded instructions was provided by email on June 13, 2022. Please use this form during budget development and throughout the fiscal year to make formal spend-down requests.
2. Submitted budget worksheets and the budget plans they represent should not assume approval of any spend-down request.
3. Complete justification for the request must be included in the form, or as a separate document attached to the form.
4. Requests will be reviewed and either approved or denied by senior administration.
5. Budgets will be increased for all approved requests without further action needed by business managers. The Office of Budget & Financial Planning will notify business managers of spend down-related budget adjustment as they are processed.

Budget Development Worksheet Aggregation Tool Instructions

The tool distributed with this document will "scrape" data from budget workbooks to create a data file that can be sliced and diced via pivot tables into whatever information you feel is necessary to help you stay on track with your budget processing. Whether you are looking for totals by fund, by B-code, by "area" (two-letter subfolders in your college/division), by quarter, etc., the data set will be able to answer your questions.

To use the file, download it to your DESKTOP (TIP: Do NOT want to run this over VPN and the remote network ... run it locally on your PC/laptop, when possible, to avoid long processing times). Then, COPY (do not move) your budget files to a folder of your choosing on your computer (and be sure to note or write down the proper path, including drive letter, where they are stored). You will probably be unable to use Excel while this is running.

Open the file and you'll see two windows where you are asked:

1. What is the location where the files can be found;

2. What is the location where the output file can be sent

Click the button to run and it will ask you for an “identifier” ... choose whatever you like to identify the output file. The macro will run and, when finished, alert you to how many files it processed (useful to know ... if you copied 84 files, but only 83 were processed, you might not have copied 84 as you intended). Once you acknowledge the processing dialog box, the macro will close.

Next, navigate to where you sent the output file (it will be saved in .csv format ... be sure to re-save in .xlsx format if you want to retain pivot tables created).

You may run the macro multiple times on the same files. If you update any of the files, simply copy them over to the same folder again (and be sure to say “yes” when it asks if you want to replace the file(s) already there with new versions) and run the macro again with this new set of files.

In-year Budget Guidelines and Request Process

1. Scope of Guidelines

- a. Applies to Funds 02, 04, 29, 41 and 55
- b. For Fiscal Year 2023
 - i. Balanced budget transfers:
 1. Available through PeopleSoft workflow (Self-Service)
 2. Do not require Budget Office authorization to execute
 3. Posted within an hour but may be manually posted at any time
 - ii. All other budget transfers and amendments: Requested through the completion of the appropriate budget transfer request form available [here](#).
- c. Non-Balanced Requests must be material
 - i. Threshold: > \$1,000 (smaller amounts should be accommodated locally)
- d. The Budget Office has sole authority to determine what constitutes an individual budget guidelines request, both in scope and in completeness. With respect to scope, the Budget Office may separate components of requests into separate requests or aggregate separate requests into a single request. Advance consultation with the Budget Office prior to making a request is advisable if there are concerns about how components of the request should be bundled or unbundled. No request will be considered complete and advanced in the process unless it is certified as complete by the Budget Office. Advancement of a request through the Budget Guidelines process will indicate the Budget Office accepts both the scope and completeness of a request.

2. Types of Budget Requests

- a. Balanced Budget Transfer: PeopleSoft Self-Service
 - i. Expense for Expense
 - ii. Centrally Funded (Expense for Expense): Inquire about Cost Center for Funding
 - iii. Revenue for Revenue
 - iv. Transfer-In for Transfer-Out (Revenue Sub-Type - 500-Series Account Codes)
 1. Required for Non-02-Fund Cost Center without Revenue
- b. Revenue-Justified Transfer: E-Mail Submission via Form with Documentation
 - i. Increase of Expense justified by New Revenue/Business

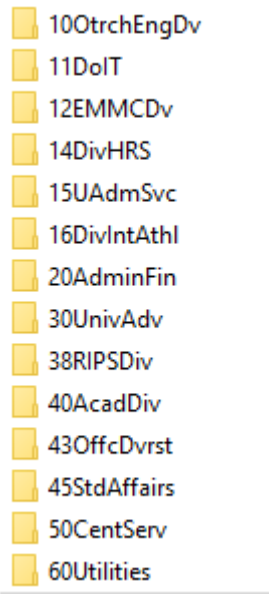
1. New: No ability to forecast/foresee and/or compared to previous years; Exception to "New": Loss of Revenue Previously Disclosed during Budget Prep
 2. Documentation Requirement Applies: New Contract, Contract Addendum, etc.
 3. Must receive funds locally (not assigned centrally): Thus, must be 04, 41, or 55-fund or, with Provost approval, 02-fund differential cost center.
 4. Examples: Student Fundraisers, New or Addendum of Sales/Service Contract, etc.
- c. Unbalanced Transfer (sometimes called one-sided): E-Mail Submission via Form
- i. Spend Down Request
 - ii. Strategic Budget Expansion (extension of Budget Prep through leadership permission)
3. Budget Requests unlikely to be approved (depending on current fiscal environment):
- a. Spend Down Requests of any amount (Note: This is not a prohibition on requests)
 - b. Budget expense increases (expansion without documented university leadership approval)
 - c. Revenue-justified transfers without documentation
 - d. Expense Increases paid from Central Services
4. Process for Balanced Budget Transfers (About 95% of Transfer Request in Previous Years)
- a. Submission -> PeopleSoft: Commitment Control > Budget Journals > Budget Transfer
 - i. Requirements: Passing Budget Checking
 - b. Approval -> Workflow: Via e-mail notification within units affected
 - c. Posting -> Auto-posted hourly with option to post manually sooner
5. Process for Revenue-Justified Transfers (Up to 5% of Transfer Requests in Previous Years)
- a. Submission -> E-mail from Division/College Business Manager with completed [budget transfer form](#) should be sent to TransfersExceptions@niu.edu. Attach the necessary documentation as evidence of the revenues how/why they were excluded from budget prep. Some examples to document the new revenues are contracts, contract addendums, already realized sale increases or otherwise demonstrate a commitment to NIU for payment. Documentation should always include a dated overview by fund for which increase is requested and prorated for the fiscal year within the unit (Division or Academic College). The overview should be contrasting budgets to actuals listing revenues and expenses.
 - i. Requirements:
 1. Documentation satisfies new revenue burden of proof
 2. Documentation satisfies additional revenues burden of proof in cost center
 3. Documentation satisfies additional revenues burden of proof in Division/College
 - b. Approval -> The requesting unit is responsible for providing all relevant or requested information. The Budget Office will examine ALL revenues of the requesting unit, which must demonstrate that current revenues are projected to meet or exceed budget within the cost center and throughout same-fund cost centers controlled by the requesting

- unit. The Budget Office, based on the circumstances of the request, will determine the definition of “unit” for the revenue review purposes.
- c. Posting -> Done by the Budget Office without further leadership approval. In case the conditions are not met for a Revenue-Justified Transfer, the unit has the option to request processing the transfer request as an Unbalanced Transfer.
6. Process for Unbalanced Transfers (Less than 1% of Transfer Requests in Previous Years)
 - a. Submission -> E-mail from Division/College Business Manager with completed budget transfer form should be sent to TransfersExceptions@niu.edu. In the email subject, list justification (i.e. Spend-Down, Strategic or Other Budget Expansion) for the budget request.
 - i. No specific requirements of supporting information, except for the need of fund balance for spend-downs and an outline of the strategic nature to be considered for either.
 - ii. Review by leadership will include university-wide consideration of financial health and other competing funding requests.
 - b. Approval -> After Budget Office review a valid/complete request will be forwarded according to the following approval hierarchy:
 - i. Between \$1,001 and \$100,000 – reviewed and approved by Chief Financial Officer
 - ii. \$100,000 and up by University leadership, to include at the least joint approval of the CFO and EVP & Provost. Approval is sequential: By advancing the request to the EVP & Provost the CFO is certifying her approval of the request. Either the CFO or EVP & Provost may, at their individual or joint discretion, require approval of an expanded University Leadership group for any request that is projected to increase the all-funds operating deficit of NIU by \$100,000 or more.
 - c. Posting -> If approved, budget transfer processed by Budget Office Staff
 - i. If denied, Director of Budget Office to respond to Business Manager
 7. Timing Considerations
 - a. Requests requiring reviews and approvals (at least):
 - i. Budget Office = Weekly
 - ii. Chief Financial Officer = Monthly
 - iii. EVP & Provost = Monthly
 - iv. Expanded University Leadership review: Every-other-Month
 8. Reasons for Denial (examples only—not an exhaustive list):
 - a. Incomplete request/insufficient documentation/faulty scope
 - b. Insufficient budget to cover transaction (denial at desktop level budget checking)
 - c. Central not able to fund initiative (denial via workflow)
 - d. Not mission critical (denial of expansions or spend-downs)
 - e. Too Immaterial / Fund Locally
 9. Some questions to assist in justification (see Process as listed on page 2)
 - a. Budget Leadership Reporting or Financial Summary Report (FSR) backup (most current) – showing the funds are available
 - b. Is this a Balanced or Unbalanced budget request? (see types previously)
 - c. How does this affect the Division or Department?

- d. What mission critical need is this solving? How does the request support the Strategic Action Framework?
- e. What is the benefit of the budget request?
- f. Why is the budget request needed? Have alternative funding options been considered?
- g. Provide any and all documentation that will help support the justification dialogue

Budget Development Worksheet Locations

\\oci-pssshare.niunt.niu.edu\fms\psoftweb\docs\BudgetProcessReports\[APPROPRIATE FOLDER WITH ANY REQUIRED SUBFOLDERS FROM FOLLOWING LIST]



Example: \\oci-pssshare.niunt.niu.edu\fms\psoftweb\docs\BudgetProcessReports\50CentServ

Fund Codes and Definitions

1. 02 Funds
 - a. Consists of:
 - i. General Revenue Funds – Fiscal year state appropriation
 - ii. University Income Funds – Tuition and fees (academic program enhancement surcharge, campus improvement fee, application fee, graduation fee)
 - b. To be used to support the academic mission of the university as well as for student career success both directly and indirectly.
2. 04 Funds (Restricted)
 - a. Consists of: University Income Funds – Class Fees for materials/laboratory/field trips.
 - b. To be used in support of the class that the fee was approved and in the manner for which the fee was approved.

3. 29-33 Funds (Restricted)
 - a. Consists of: Revenue Bond Operations (29)/Capital Improvement Reserves (30)/Equipment Reserves (31)/Debt Service (32&33) Funds – Funds derived from entities whose facilities were paid for via the sale of bonds such as: student fees plus revenues from the operations of residence halls/apartments (food, board, laundry), HSC/Campus Life (bookstore, food service, hotel), Field House/Recreation Center (fees and rental), Parking (usage fees and fines), Stadium/Convocation Center/BAVC (rental, events, food sales)
 - b. To be used in support of the auxiliary system facilities and operations. This includes general university operations to the extent that they support the auxiliary system.
4. 41 Funds
 - a. Consists of:
 - i. Auxiliary Enterprises Funds – Generated and supported through the activities of the enterprise or student fees dedicated to those enterprises such as: Health Service, Intercollegiate Athletics, Student Contract Busing, and University Press
 - ii. Local Funds – Activities that are considered more public service in nature such as: Non-credit programs, Student activity fees (clubs (fencing)/organizations (CAB)), Regional Centers (Rockford, Naperville, Hoffman Estates), Conferences/Workshops, Indirect Cost, SSRI/Governmental Studies, Camps, Study Abroad Programs
 - b. To be used to support student career success through activities that broaden the student experience and provide opportunities beyond the traditional classroom environment.
5. 44 Funds (Restricted)
 - a. Consists of: Gifts, Grants & Contracts – Funds managed for specific purposes as defined by the granting agency including federal, state, and private entities
 - b. To be used for the specific purpose that the grant was awarded and within the guidelines of the grant.
6. 55 Funds (Restricted)
 - a. Consists of: Local Funds - Foundation Support
 - b. To be used for payroll costs in support of the academic mission of the university