

**University of South Carolina  
Budget Development Process for FY2008  
Senior and Regional Campuses Budget Document Book  
Instructions**

The Budget Office has updated the Excel workbook for your campus that contains separate worksheets for each summary included in the University's budget document book. The budget document book serves as a reference tool for each Board of Trustee member as they review and approve our funding requests for the new fiscal year. The section that follows provides a brief overview of the information reported on the summaries, the source of the data shown for FY2006, and limited guidance for completing the requested information for FY2007, FY2008 and FY2009. The Budget Office is asking for a two year projection to include not just the next fiscal year, but the following year as well.

Capsule

The Budget Office has completed the column for Fall 2005 from the FY2006 fiscal year. Please verify this information for accuracy. Please complete the Fall 2006 column with information verified by the fact books and/or information from your institutional research offices. Grant activity is expenditures for the prior year, not grants awarded. This information may be obtained from the Accounting Services Intranet. The columns on the right side of the page should be reviewed and updated as needed.

Unrestricted Current Fund Resources & Uses:

This series of three summaries provide an overview of the total unrestricted current fund resources and uses for FY2006 Actuals, FY2007 Projected, and FY2008 Proposed and FY2009 Preliminary. Unrestricted funds are derived from State appropriations, student fees, institutional revenue, and auxiliary operations. The University categorizes unrestricted funds into the following fund groups for senior and regional campuses:

- A-General
- B-Infirmery, Housing
- C-Bookstore, Vending/Concessions, Athletic Booster Clubs, Performing Art Centers, Food Service
- D -Student Activity Fees, Athletics
- E-General Departmental
- R-Board of Trustees controlled funds from auxiliary funds
- S-Scholarships (Unrestricted)

Please note that your worksheet reflects a separate column for each fund group in use in FY2007. The table below details the standardized level of resources and uses for each fund group reported on the unrestricted summaries.

<b>Resources</b>	<b>Uses</b>
<p><b>Revenues:</b></p> <ul style="list-style-type: none"> <li>• Tuition and fees</li> <li>• State appropriations</li> <li>• Grants, contracts, and gifts</li> <li>• Sales &amp; service of education and other sources</li> <li>• Sales &amp; service auxiliary enterprises</li> </ul> <p><b>Net Transfers:</b></p> <ul style="list-style-type: none"> <li>• Transfers – In</li> <li>• Transfers – Out</li> </ul> <p><b>Prior Year's Fund Balance</b></p>	<p><b>Educational and General:</b></p> <ul style="list-style-type: none"> <li>• Instruction</li> <li>• Research</li> <li>• Public services</li> <li>• Academic support</li> <li>• Student services</li> <li>• Institutional support</li> <li>• Operation and maintenance of plant</li> <li>• Scholarships and fellowships</li> </ul> <p><b>Auxiliary enterprises</b></p>

The Budget Office has completed the 'FY2006 Actuals Unrestricted Current Fund Summary' worksheet using the final post-close information for June 30, 2006. We could have missed something so please look it over carefully.

You need to complete the following three unrestricted worksheets:

- FY2007 Projected Unrestricted Current Funds Summary (Tab Name – **UCF-PrjFY07**) - This worksheet should reflect your best estimates of how your campus will end this fiscal year. Please note that the 'Prior Year's Fund Balance' amounts are automatically rolled forward from the 'FY2006 Actual Unrestricted Current Fund Summary'. Also be aware that the 'Fund Balance' amount at the bottom of this worksheet automatically rolls forward to the 'FY2008 Proposed Unrestricted Current Funds Summary' worksheet and the same for FY2009.
- FY2008 Proposed Unrestricted Current Funds Summary (Tab Name – **UCF-PrpFY08**) – This worksheet should reflect your best estimate of your campus's 2008 beginning operating budget for unrestricted current funds. As it is available from the General Assembly, we will be sharing 2008 State appropriation information with you. Please note that the 'Prior Year's Fund Balance' amounts are automatically rolled forward from the 'FY2007 Projected Unrestricted Current Fund Summary'.
- FY2009 Preliminary Unrestricted Current Funds Summary (Tab Name – **UCF-PrpFY09**) – This worksheet should reflect your best estimate of your campus's 2009 beginning operating budget for unrestricted current funds. This is a new request for the BOT document. Please note that the 'Prior Year's Fund Balance' amounts are automatically rolled forward from the 'FY2008 Projected Unrestricted Current Fund Summary'.

#### Restricted Current Fund Resources & Uses:

The 'Statement of Restricted Funds Resources and Uses' worksheet provides an overview of the total restricted fund resources and uses for FY2006 Actuals, FY2007 Projected, and FY2008 Proposed and FY2009 Preliminary. Restricted funds are derived primarily from gifts, grants and contracts that are designed for restricted uses, predominantly research and student scholarship aid.

The Budget Office has completed the 'Actual 2006' column of the worksheet using the final post-close information for June 30, 2006. We could have missed something so please look it over carefully. As with the unrestricted summaries, you need to complete the 'Projected 2007', 'Proposed 2008' and 'Preliminary 2009' columns of this worksheet. Please consider the impact of both newly established and ending grant awards as you develop these estimates

#### Automated Master Summaries:

The Excel Workbook contains the following two automated master summaries.

- Statement of Current Unrestricted Fund Resources and Uses (Tab Name – **UCF**)
- Statement of Total Current Fund Resources and Uses (Tab Name – **TCF**)

The unrestricted fund information entered on the 'FY2007 Projected Unrestricted Current Funds Summary' and the 'FY2008 Proposed Unrestricted Current Funds Summary' and the 'FY2009 Preliminary Unrestricted Current Funds Summary' will automatically roll into the unrestricted columns of these worksheets. The restricted fund information entered on the 'Statement of Restricted Funds Resources and Uses' will automatically roll into the restricted columns of these worksheets. Please review the data shown on these master summaries to ensure that it accurately reflects the data entered by you on the unrestricted and restricted worksheets for your campus. These two worksheets are locked.

#### Auxiliary Funds:

The 'FY2008 Budget Summary of Auxiliary Funds' (Tab Name – **Auxiliary**) worksheet provides an overview of your campus's auxiliary operations to include total revenues, expenditures, net mandatory and non-mandatory transfers, net revenue, and fund balance. This level of information is provided for each major auxiliary operation. Auxiliary operations are self-supporting enterprises that enhance a student's education experience, but are not

required in the delivery of that experience. The university categorizes these operations into the following fund and program groupings:

- Fund B & Program 81 – Infirmary
- Fund B & Program 82 – Housing
- Fund C & Program 86 – Food Service
- Fund C & Program 83 – Bookstore
- Fund C & Program 84 – Vending & Concessions
- Fund C & Program 85 – Athletic Booster Clubs
- Fund C & Program 87 – Other Services

You need to complete the ‘Actual 2006’, ‘Projected 2007’ and ‘Proposed 2008’ and ‘Preliminary 2009’ columns of this worksheet to reflect last year’s activity and your best estimates of how your campus auxiliary units will end this fiscal year and their beginning operating budget for 2008. This worksheet stands alone. Its values do not roll into the related numbers reported on the unrestricted current fund summaries. You will need to double check to make sure that the total revenue and expenditure information reflect on the unrestricted current fund summaries agrees with the detail numbers reported on the ‘FY2008 Budget Summary of Auxiliary Funds’ and the ‘FY2009 Budget Summary of Auxiliary Funds’.

#### Designated and Local Funds:

The budget document book contains the following informational summaries on designated and local funds.

- FY2008 Schedule of Designated Funds Activities (Tab Name – **Designated**)
- FY2008 Sources and Uses of Local Funds (Tab Name – **Local**)

Because this information is maintained solely at your campus, you will need to supply it for all the years indicated on these worksheets. Again, the information is requested for two proposed years – both FY2008 and FY2009.

#### Sources and Uses Statement:

This statement shows incremental changes year over year. Several years ago it was a part of the BOT budget document. However, it has not been included and may be added back this year. In the last two years the campuses have been asked to complete the Sources and Uses statement for ‘A’ funds for use in discussing changes during the President’s budget meetings.

Please complete both the FY2007 Projected and FY2008 Proposed column. We will not expand this statement to include the preliminary FY2009 budget. You may change the items in the expense base as needed. Expenditures are reported first as the incremental change from year to year and on the right side of the page broken down by program. All green cells should be completed. Blue cells are formulas.

#### Summary:

The completed worksheets should be attached to an email and forwarded on or before Friday, May 4 to me at lgbrunel@gwm.sc.edu. Regional Campuses: Please be sure to copy Pam Hayes with your submission in preparation for Dr. Plyler’s meeting with the President. Specific instructions and the Excel workbook for the development of your campus’s line item budget allocations for all ‘A’ funds will be issued in early June with a completion date in early July.