

FY 24-25 Budget Development



JAX STATE
Jacksonville State University.



Budget Manager Training

November 2023

Planning & Budget Development



Every year a department or unit will submit an operating budget request for the following academic year. This planning phase should reflect the overall priorities in alignment with the Strategic Plan. This phase includes an examination of prior year expenses, analysis of changing conditions, and review of trends.

FY24-25 Budget Process Changes

- O&M Request Form names and content has been updated
- New Argos reports - *JFL0320: Operating Budget/Expense Five-Year Analysis*
- Budget Review Rubric revised
- New Position, Course Fees, & Capital Budget Request processes (TBA January 2024)

Training

REGISTER FOR UPCOMING TRAINING SESSIONS

[Procedures and Instructions](#)

Budget development

[FY24 Budget Development Training Presentation](#)

- [Departmental Budget Request Forms](#)
- [Divisional Budget Summary Forms \(VP Use only\)](#)

Fiscal Year End Training

Finance Training Series


BUDGET DEVELOPMENT PLANNING CALENDAR	
<p>June</p> <ul style="list-style-type: none"> • President reviews and appoints new committee members to two-year term • Orientation Packet to New Budget Committee Members • Implement new or revised plans for CY budget for the beginning of Fall Term <p>July</p> <ul style="list-style-type: none"> • Review NY Budget Worksheet/Program Review Update Forms <p>August/September</p> <ul style="list-style-type: none"> • New staff contracts due to HR (prior to August payroll close date) • Budget Monitoring training to new Budget Managers • Budget development process for NY Tentative budget begins in September • Review Committee Charge <p>October</p> <ul style="list-style-type: none"> • JSU BOT adopts Approved Budget for CY • Budget Managers to review budget package with appropriate Administrator(s) • Prepare the ACHE Budget Presentation (if required) • NY Budget Worksheet sent to Budget Managers after the October BOT Meeting <p>November</p> <ul style="list-style-type: none"> • Provide departments with information to complete the Request for Purchase Form, service, or capital projects (IT, or, CP&F) <p>December</p> <ul style="list-style-type: none"> • Review of budget requests <p>January</p> <ul style="list-style-type: none"> • Begin compiling NY expense budget requests & priorities • Review PY reserves, revenue, & expenses after the audit report is issued (> January 15) 	<ul style="list-style-type: none"> • Begin development of the Budget Development Premise based on the Governor's January Budget (Year 3-4 of Governor Term) <p>February</p> <ul style="list-style-type: none"> • Continue review of NY Tentative budget requests & compiling of data • New Position Requests due to PAC • Budget Managers make revisions-based feedback, then re-submit • Budget Plans Developed – Alternative Scenarios prepared for NY Tentative budget for Cabinet review • Begin development of the Budget Development Premise based on the Governor's January Budget (Year 2 of Governor Term) <p>March</p> <ul style="list-style-type: none"> • ETF State Budget Report Issued • Complete NY Interim Budget • Sustainability Report • Begin development of the Budget Development Premise based on the Governor's January Budget (Year 1 of Governor's Term) <p>April</p> <ul style="list-style-type: none"> • Submit NY Tuition, Fees, and Interim budget to BOT for approval • Returning Faculty Base Contracts due for position budgeting • Midyear CY review provided to Cabinet for review • Open Forum/Budget Bulletin • Respond to Budget Manager as to what requests will be approved • Faculty Senate President or Designee Appointment (annual) <p>May</p> <ul style="list-style-type: none"> • Fiscal Health Check List <p>Legend: PY= Prior Year (FY22) CY = Current Year (FY23) NY = Next Year (FY24)</p>

Planning & Budget Development



Jacksonville State University's (JSU) Budget is based on a fairly conservative budget approach. The budget was developed in alignment with the Strategic Master Plan and Annual Operating Plan utilizing the Alabama Educational Trust Fund apportionment data and tuition projections.

- Provides guidance for budget allocation process in alignment with the Strategic Plan. Budget priorities aids in planning assumptions to facilitate timely decision-making.
- Expenditure planning assumptions, as well as priorities should be used with division/department plan.
- Review FY23-24 unfunded O&M budget requests (review with your VP or manager) as a starting point.
- Budget Request Submission Threshold
 - de minimums level >\$1,000 or
 - 10% of overall Department Budgets < \$3000



Student Persistence & Retention

- Quality Enhancement Plans (QEPs)
- Personnel to meet program standards
- Campus Classroom & Support Improvements

Housing

- Modernization & renovation of existing housing
- Investment in new housing & dining options



Capital Project Completion – Total Cost of Ownership

- Tornado Recovery project completion & closeout
- South Complex & College of Education Renovation
- Randy Owens Center for Performing Arts Construction (ROC)/Church

Athletics

- NCAA Plan (Conference USA)
- Stadium Renovation & Ops Project



Fiscal Stewardship

FY 2024-25 Budget Development

Departmental Budget Request

- Summarize your budget request at the FOAP Level. Use the *Budget Status Query by Account Report* to populate your current budget information (See the next slide).
- Forward the Excel document (NOT pdf) to your immediate supervisor along with all request justification documentation (old Form A).
- Your Supervisor will review the form and forward to their Vice President for approval.
- Approved requests will be forwarded to the Budget Committee for consolidation and Cabinet review via the Consolidated Budget Request Form (previously Form D).

Jacksonville State University Departmental Budget Request									
Department: Budget Manager									
Fund	Org	Account	Account Title	Program	2024 - 2025 (FY 25) Budget	Adjustment Requests	1-Time Requests	Proposed Budget	
		71010	Travel Employee			N/A	N/A		0.00
		72010	Office Supplies			N/A	N/A		0.00
		72011	Instructional Supplies			N/A	N/A		0.00
		72018	Software			N/A	N/A		0.00
		72020	Clothing			N/A	N/A		0.00
		72106	Maintenance Contracts			N/A	N/A		0.00
		72201	Postage			N/A	N/A		0.00
		72402	Subscriptions & Periodicals			N/A	N/A		0.00
		72501	Advertising & Promotions			N/A	N/A		0.00
		72503	Printing			N/A	N/A		0.00
		72702	Training			N/A	N/A		0.00
		72703	Contractual Services			N/A	N/A		0.00
		76005	Books			N/A	N/A		0.00
		76008	Noncapitalized Equipment			N/A	N/A		0.00
		76009	Furniture			N/A	N/A		0.00
		72103	Maintenance & Repairs Equipment			N/A	N/A		0.00
			Accreditation			N/A	N/A		0.00
			Add Other Here			N/A	N/A		0.00
			Add Other Here			N/A	N/A		0.00
			Total		0.00	0.00	0.00		0.00
			Prior FY24 Budget:		0.00				
			Total FY25 Additional Requests		0.00				
			Proposed FY25 Budget		0.00				
			Total Funded Adjustment:						
						<i>Important: Please submit Request Justification Form for each separate augmentation or one-time request.</i>			

Populating Departmental Budget Request Budget Information

Use this report to generate a report to complete the Departmental Budget Request (old Form B) current year budget information.

Search Query [New Query](#)

Create New Query [Open Banner Self-Service > Click My Finance Query > Click New Query > Budget Status by Account Query](#)

Select Query Type
Budget Quick Query

Values


Enter the respective Fund, Organization, and Account - 7% (Operating Expenses)

Chart*	J Jacksonville State University	Index	Choose Index
Fund	10000 Current Unrestricted	Organization*	60001 VP Finance and Administration
Account	7%	Program	Choose Program

Create New Query **Scroll down and enter the fiscal year and fiscal period of 14 > Click SUBMIT**

Fiscal Year*	2021	Fiscal Period*	14
Comparison Fiscal Year	2022	Comparison Fiscal Period	14

Banner Finance Self Service



FINANCE SELF SERVICE

- Finance Query
- Journals
- Requisitions
- Budget Development
- View and Approve Documents

My Finance Query
Create, view and share budget availability, encumbrance and payroll queries.

My Journals
Create and view draft, pending and completed journals and supporting documentation.

Approve Documents
View list of documents pending approval. Approve, disapprove, or deny.

Delete Finance Template
Delete templates for Finance Queries, Budget Development, and Purchase Orders.

Populating Departmental Budget Request Budget Information

Download the information to complete the Department Budget Request Form (old Form B) current year budget information.

My Finance + My Finance Query + Budget Status by Account

Budget Status by Account New Query

VP Finance and Administration - 60001 [Icons]


Query Results

Account	Account Title	Health	FY22/PD14 Adjusted Budget	FY22/PD14 Year to Date	FY22/PD14 Commitments	FY22/PD14 Available Balance
70000	Operating Expenditure Budget Pool	🟢	\$452,837.13	\$0.00	\$0.00	\$452,837.13
71010	Travel Employee	🔴	\$0.00	\$1,040.83	\$0.00	(\$1,040.83)
71020	Travel Employee Recruitment	🔴	\$0.00	\$926.84	\$0.00	(\$926.84)
71050	Non-employee Travel	🔴	\$0.00	\$219.78	\$0.00	(\$219.78)
72010	Office Supplies	🔴	\$0.00	\$1,605.27	\$0.00	(\$1,605.27)
72018	Software	🔴	\$0.00	\$1,900.00	\$0.00	(\$1,900.00)
72022	Departmental Supplies	🔴	\$0.00	(\$1,425.00)	\$0.00	\$1,425.00
72101	Maintenance and Repairs Buildings	🔴	\$0.00	\$10,255.00	\$0.00	(\$10,255.00)
72102	Maintenance and Repairs Automotive	🔴	\$0.00	\$260.00	\$0.00	(\$260.00)
72106	Maintenance Contracts	🔴	\$0.00	\$1,130.14	\$0.00	(\$1,130.14)
72201	Postage	🔴	\$0.00	\$63.90	\$0.00	(\$63.90)
72501	Advertising and Promotions	🔴	\$0.00	\$519.13	\$0.00	(\$519.13)
Report Total (of all records)			\$460,306.18	\$432,492.55	\$13,913.82	\$13,939.81

Helpful Hint: Conduct a Variance Analysis to identify the gap between the planned outcome (The Budgeted) and the actual outcome (Actuals).

FOAP Departmental Budget Analysis Tool

☰ Saved Dashboard Settings ▾
📄 JFL0320 - Operating Expense Five... ▾
⏪ Run


JFL0320 - Operating Budget/Expense Four-Year Analysis

JACKSONVILLE STATE UNIVERSITY
Connection: ODSPROD

Begin with Fiscal Year: ▾
Org: ▾
Fund: 10000

Acct	Acct_Desc	Prog	Budgt_1	Exp_1	Budgt_2	Exp_2	Budgt_3	Exp_3	Budgt_4	Exp_4
70000	Operating Expenditure B...	30	0	0	195000	0	120000	0	120000	0
70000	Operating Expenditure B...	70	-3500	0	277837....	0	261640....	0	439435....	0
71010	Travel Employee	70	1040.83	2532.02	0	1040.83	0	3455.18	0	30158.35
71020	Travel Employee Recruit...	70	926.84	0	0	926.84	0	1095.82	0	-109.89
71050	Non-employee Travel	70	219.78	0	0	219.78	0	0	0	0
72010	Office Supplies	70	1951.15	1844.08	0	1951.15	0	2985.57	0	3913.07
72012	Expendable Supplies	70	0	0	0	0	0	387.99	0	289.99
72018	Software	70	1900	2058	0	1900	0	0	0	100
72019	COVID-19	70	0	0	0	0	0	0	0	23.5
72020	Clothing	70	0	0	0	0	0	64.98	0	0
72021	Fixtures and Other Items	70	0	0	0	0	0	249.99	0	0
72022	Departmental Supplies	70	1000	0	0	-1425	0	1425	0	0
72101	Maintenance and Repair...	70	10255	0	0	10255	0	0	0	136.92
72102	Maintenance and Repair...	70	260	0	0	260	0	263	0	0
72103	Maintenance and Repair...	70	0	0	0	0	0	0	0	0
72106	Maintenance Contracts	70	1130.14	1243.15	0	1130.14	0	1290.8	0	934
72201	Postage	70	76.23	110.28	0	76.23	0	633.49	0	381.71
72302	Facilities Rental	70	0	0	0	0	0	0	0	1060
72401	Memberships	70	0	14352	0	0	0	7062	0	6200.5

40 items ⚙️

Download to a CSV file for additional analysis.



FY 2024-25 Budget Development

**Jacksonville State University
Unit Budget Change Request**

Instructions:
 Please provide one form per request
 Copy sheet for each request as needed
 Only report O&M requests on this form
 Forward this document to your immediate supervisor along with a copy of your Operational Plan

Unit Name	
Unit Leader	
Immediate Supervisor	
Vice President	
Budget Request Year	

Requested Funds Frequency

One Time
 Reoccurring

Requested Funds Will Support

Unit Objective
 Strategic Plan
 Other (explain)

FOAP

Fund	Org	Account	Program
FOAP			

Amount Requested

Justification and Alignment with Strategic

Action Taken by Vice President

Approved and Forwarded to Budget Committee
 Not Approved at this Time

Action Taken by Budget Committee

Approved and Forwarded to President's Cabinet
 Not Approved at this Time

Unit Budget Change Request (previously FORM A)

- Please complete a form for each budget augmentation or one-time O&M requests (i.e. 70000s). Position & Capital Budget Requests have a new process (TBA).
 - Complete narrative sections and select the respective check box.
 - Forward the Excel file to your immediate supervisor along with a copy of your Annual Unit Operational Plan.
 - Your Supervisor will review the form and forward to their Dean/Vice President for approval.
 - Approved requests will be forwarded to the Budget Committee for consolidation and Cabinet review.
- **Request & Justifications: Discussions w/Supervisors – December 12, 2023**
 - **All Forms: Due from Supervisor/Dean to Vice President– January 19, 2023**
 - **All Forms: Due from Cabinet to Budget Committee – February 2, 2023**

FY 2024-25 Budget Expenditure Rubric

Request will be evaluated based on the expenditure rubric.



Expenditure Sub-Committee Proposal Evaluation Rubric

	Criteria	None (0)	Low (1)	Moderate (2)	Strong (3)	Score
Unit Plan	Proposal is connected to the unit's operational/assessment plans.	Does not address	Request includes some information, but the connection to the unit's plan is not clearly defined.	Request includes moderate information about the connection to the unit's plan.	Request includes significant information about the connection to the unit's plan.	
	Proposal is connected to the unit's program review.	Does not address	Request includes some information, but the connection to the unit's program review is not clearly defined.	Request includes moderate information about the connection to the unit's program review.	Request includes significant information about the connection to the unit's program review.	
	There is a defined plan to assess the success of the proposal	Does not address	Request includes some information, but there is limited information about how the request will be assessed.	Request includes moderate information about the assessment plan for the proposal.	Request includes significant information about the assessment plan for the proposal.	
Strategic Plan	Proposal is connected to JSU's strategic plan.	Does not address	Request includes some information, but the connection to the strategic plan is not clearly defined.	Request includes moderate information about the connection to the strategic plan.	Request includes significant information about the connection to the strategic plan.	
	Proposal defines how initiative will add value to the strategic plan.	Does not address	Request includes some information, but the value add is not clearly articulated.	Request includes moderate information about the value add to the strategic plan.	Request includes significant information about the value add to the strategic plan.	
Alignment with Mission	Proposal is aligned with the mission of JSU.	Does not address	Request includes some information, but the connection to the JSU mission is not clearly defined.	Request includes moderate information about the connection to the JSU mission.	Request includes significant information about the connection to the JSU mission.	
	Will the proposal positively impact the mission of JSU?	Does not address	Request includes some information, but the impact on the JSU mission is not clearly defined.	Request includes moderate information about the impact on the JSU mission is not clearly defined.	Request includes significant information about the impact on the JSU mission is not clearly defined.	
Alignment with a Master Plan (Optional)	Does the proposal align with a master plan? (Campus master plan, housing master plan, etc.)	Does not address	Request includes some information, but the connection to a master plan is not clearly defined.	Request includes moderate information about the connection to a master plan.	Request includes significant information about the connection to a master plan.	
Life & Safety (Optional)	Does this request address a life and safety concern for the University?	Does not address	Request somewhat addresses a life and safety concern.	Request moderately addresses a life and safety concern.	Request significantly addresses a life and safety concern.	

Average Score: _____

FY 2024-25 Budget Development

Jacksonville State University												
Revenue Request Summary Form C												
(attach original request and supporting documentation to this summary and submit to Chair of the Revenue Subcommittee)												
Academic Year 2022-2023												
Division:												
College:												
Amount	Unit	Primary Contact	FUND	ORG	ACCOUNT	PROGRAM	Title of Request	Justification for Request	Type Code	Frequency	Priority	
Tuition												
Fee												
Other												
Total	0.00											

Revenue Request Summary FORM C – ONLY Vice President Complete

Cabinet Members will attach original request for approved requests and supporting documentation to this summary and submit to Chair of the Revenue Subcommittee (Jessica Wiggins).

FY 2024-25 Budget Development

Jacksonville State University												
Expense Request Summary Form D												
(attach original request and supporting documentation to this summary and submit to Chair of the Expense Subcommittee)												
Academic Year 2022-2023												
Division:												
College:												
Amount	Unit	Primary Contact	FUND	ORG	ACCOUNT	PROGRAM	Title of Request	Justification for Request	Type Code	Frequency	Priority	
O&M												
Personnel												
Other												
Total	0.00											

Expense Request Summary FORM D ONLY Vice President Complete

Cabinet Members will attach original request for approved requests and supporting documentation to this summary and submit to Chair of the Expense Subcommittee (Josh Robinson).

Planning & Budget Development



Annual Unit Review Update

The Annual Unit Review Update allows the program budget manager to update information on SLOs, goals, staffing and technology needs, and budget requests. This process ensures that resource allocation is linked with planning in alignment with the JSU's Strategic Plan and department goals.

Budget Development

- Fund & Org (ex. 10000_60001)
- Budget managers will request budget dollars for O&M discretionary expenditures
Budget Augmentations
Capital/Maintenance: [David Thompson](#)
Information Technology: [Vinson Houston](#)

FY2023-24 BudgetDevelopment Annual Unit Review Update & Budget Worksheet

- Links budget with the Strategic Plan and Annual Unit Plan (Planning Links).
- Each Fund_OrgCode will have a separate tab in numerical order across the bottom of the worksheet.