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1. Purpose. To set forth regulations and procedures for the annual budgeting of University revenues and expenditures.

2. Definitions. The following definitions apply to these regulations and procedures.

2.1 “Capital Improvements” means expenditures for improvements to buildings, grounds, or infrastructure not included as routine maintenance and repairs done in the normal course of business.

2.2 “Technology Equipment” means telephone or computer devices, and all related essential components including software.

2.3 “Other Operating Expenditures (OOE)” means non-salary expenditures from the General Fund.

2.4 “Other Equipment” means all equipment, other than technology equipment.

3. Basic Budget Requirements. The President and VPAT shall annually prepare operating and public budgets for the University for the ensuing fiscal year.

3.1 Board Approval. The proposed budgets shall be submitted to the Board for consideration and approval in the months indicated below. The President shall propose to the Board a different schedule for a given year when, in the President’s judgment, it would be in the best interests of the University to do so.

- General Fund (GF)—May;
- Debt Retirement and Construction Fund (DRC)—May; and,
- Public—July.

3.2 GF Budget Detail. The GF budget shall include, but is not limited to:

- An itemized statement of the projected University operating expenses for the ensuing fiscal year;
- Detailed compensation allocated for each position; and,
- Projected revenues.

3.3 DRC Budget Detail. The DRC budget shall include, but is not limited to, expenditures for:

- Capital improvements;
- Other equipment; and,
- Technology equipment.

3.4 Public Budget Detail. This budget shall be prepared and presented to the public as required by Kansas statutes.

3.5 Budget and Finance Committee. The President and VPAT shall work cooperatively with the Board's Budget and Finance Committee to determine projected revenues and expenditure guidelines for development of the budgets for the ensuing fiscal year.

4. Salary and OOE Budget Changes. The President and VPAT shall, in advance of budget preparation and in consultation with the Board's Budget and Finance Committee, determine and propose to the Board a change, if any, in the total amount of budgeted salaries and other operating expenses.

5. Area-by-Area Budget Recommendations.

5.1 President and VPAT Distribution. After the Board has established guidelines for changes in budgeted salaries and OOE, the President and VPAT shall advise each Area Head of the total dollar amounts available for their respective areas. No funding increase shall be transferred between salaries and OOE without advance approval by the President.

5.2 Area Head Distribution. After receiving notification of the total dollar amounts available for salaries and OOE for their respective areas, the Area Heads shall determine and inform their Department Heads of the amounts available for their Department. The Area Head:

- Shall determine the dollar amount available for each Employee group; and,
- May reallocate funds between Departments within (a) the salaries and/or OOE budgets; and, (b) the total area budget.

5.3 Department Head Distribution.

5.3.1 Department Heads may, without exceeding the total budget within the Department, reallocate other operating funds from existing OOE accounts to other OOE accounts.

5.3.2 A Department Head may request reallocation within the Department's existing funds from the OOE category to the salaries and wages category, or vice versa. Upon approval of the appropriate Area Head, funds may be reallocated.

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6. Salary Increase Distribution.

6.1 Performance Pay Distribution Methodology. When the Board establishes salary pool guidelines, the following methodology for distribution of any increase shall be followed. The Administration shall determine annually the percentage increase for Tiers 1, 2, and 3.

Tier 0: Performance during the Employee performance review period has been unsatisfactory, and no merit increase shall be granted.

Tier 1: Performance during the Employee performance review period meets only minimal expectations.

Tier 2: Performance during the Employee performance review period meets expectations.

Tier 3: Performance during the Employee performance review period exceeds expectations.

6.2 Performance Award Pool. The performance award pool calculation is based on current year salaries, excluding vacant Positions. An amount is allocated for each of the following Employee groups:

- Non-exempt (hourly);
- Exempt—Administrative; and,
- Exempt—Faculty.

6.2.1 Performance award pool amounts shall not be:

- Used to effect a market or equity adjustment for an Employee;
- Used for a vacant Position;
- Reallocated by Department Heads from one Employee group to another; or,
- Exceeded by the Department Head.

6.3 Performance Increase Eligibility. Performance increases effective on commencement of the applicable budget year may be recommended for Employees who have completed the probationary period.

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6.4 Other Salaries Pool. Each year the Administration may designate an amount to increase other salaries. Such amounts may be used for salary increases in performance award pools only with prior approval of the appropriate Area Head.

6.4.1 For probationary Employees, an amount in other salaries may be designated to effect an increase if the Employee is retained beyond probation.

6.5 Performance Increase Review. The Equal Opportunity Director and the Director of Human Resources shall conduct a review of performance increases during the budget process in accordance with budget guidelines.

7. Memberships. For regulations regarding budgeting for memberships in organizations outside the University, see Subject T. Memberships.

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8. Capital Improvements and Other Equipment. The President and VPAT shall annually prepare the DRC budget for the University for the ensuing fiscal year. The basic categories of DRC expenditures are capital improvement, other equipment, and technology equipment.

8.1 Sub-Categories. The capital improvements and other equipment categories include, but are not limited to:

- Life, safety, and Americans with Disabilities Act issues– any physical change mandated by a code or government agency, or deemed required to eliminate a health or safety hazard;
- New Employees– any facility change or equipment necessary for an approved additional Position;
- Classroom enhancements– any change or equipment acquisition (other than technology equipment) affecting one or more classrooms necessitated by changes to programs or teaching methods. This shall include changes required by equipment additions or changes including, but not limited to, power needs to support new computers;
- Academic support renovations and equipment – any non-classroom facility change or equipment acquisition (other than technology equipment) required by changes to programs or supporting Departments. This includes changes resulting from equipment additions or other changes including, but not limited to, power needs to support new computers. EXCEPT: This does not include office renovations necessary because of an approved additional Position;
- General repair and replacement– major routine maintenance of facilities, usually recommended by the Facilities Services Director;
- Other– anything for Departments not covered by the above categories;

The following four categories are normally regarded as Facilities Services projects.

- Energy conservation– for changes expected to decrease operating costs within a reasonable payback period (usually 10 years or less);
- Upgrade and/or improve appearance– to improve the appearance of the campus (cosmetic in nature);
- Parking projects– to replace or maintain parking areas, or to create new parking facilities; and,
- Landscaping– to enhance quality of campus grounds or major replacement of existing grounds materials including, but not limited to, trees and shrubs.

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8.2 Budget Schedule. The DRC budget development schedule shall normally be as follows:

- November—The VPAT issues forms and instructions to Department Heads. Department Heads submit a prioritized list of requested capital improvement projects to their Area Head;
- December—Each Area Head submits a prioritized list of requested capital improvements to the Facilities Services Director;
- February;
 - ❖ The Facilities Services Director submits to the Area Heads estimated costs of the requested capital improvements;
 - ❖ The Facilities Services Director develops and submits to the Budget Director a prioritized list, with preliminary cost estimates, of requested campus-wide capital improvements and other equipment; and,
 - ❖ Area Heads submit to the Budget Director their final prioritized list, with cost estimates, of requested capital improvements and other equipment purchases;
- March;
 - ❖ The Facilities Services Director submits to the VPAT and Budget Director cost estimates as required for equipment installations; and,
 - ❖ The Vice Presidents review all lists and determine which projects and equipment will be submitted to the President for review and approval;
- April—The Technology Steering Committee (See 8.3 below) submits the technology equipment prioritized list to the Budget Director; and,
- May—Proposed budget with prioritized lists submitted for Board approval.

8.3 Technology Equipment. The VPAA shall annually prepare a prioritized list of technology equipment for inclusion in the DRC budget for the ensuing fiscal year.

8.3.1 The VPAT shall advise the VPAA of the recommended total dollar amount to be budgeted for technology equipment for the ensuing fiscal year.

8.3.2 The list shall include only technology equipment requests which total \$500 or more.

8.3.3 Any cost estimates in the requests shall include, but not be limited to:

- The basic equipment;
- The software;
- All essential components; and,
- Estimated cost of installation and security.

8.3.4 Each request for needed technology equipment shall be submitted, in prioritized order, to the appropriate administrator in the next level of administration.

8.3.5 All Area Heads shall submit the area's prioritized list to the VPAA. The VPAA shall compile the list and identify funding categories. This list shall then be submitted to the Technology Steering Committee for confirmation of the identified categories. Once the category determinations are finalized, the VPAA shall submit the list to the Director of Information Systems and Services. The Director of ISS along with the Faculty Technology Advising Committee shall recommend funding priorities. The VPAA shall submit the list with area level and Faculty Advisory Committee priority listings to the Technology Steering Committee for prioritization recommendation.

8.3.6 The VPAT and VPAA shall incorporate the Technology Steering Committee priority recommendations into the final prioritized list to be submitted to the President as a part of the DRC proposed budget.

8.3.7 The normal technology equipment budget development schedule shall be as follows:

- November—VPAA issues forms and instructions to Area Heads who relay the information to the respective area Department Heads;
- January—Requests are submitted by Department Heads to their respective Area Heads;
- February—Area Heads submit prioritized requests to the VPAA;
- March;
 - ❖ VPAA submits proposed categories for technology requests to the Technology Committee for approval;
 - ❖ Once the technology categories are approved, VPAA submits prioritized list to the Director of ISS for review by the Director and the Faculty Technology Advising Committee; and,
 - ❖ After review by the Director of ISS and the Faculty Technology Advising Committee, VPAA submits prioritized list to the Technology Steering Committee; and,
- April—The prioritized technology list is submitted to the Budget Director for inclusion in the DRC budget proposed to the President.

8.4 DRC Budget Review. The VPAT and VPAA shall review, prioritize and recommend the DRC budget for the President's consideration.

9. Documentation. The Administration shall, as deemed appropriate, require documentation and/or explanation of any aspect of budget proposals.

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