

Bronco Budget 2.0
Regular Budget Unit
Appropriated Budget Protocols

A. Budget Spending Authority

A regular budget unit's total appropriated spending authority for the fiscal year will be established and approved on an annual basis. This spending authority will be determined based on the outcome of the university's annual budget process.

A regular budget unit's total appropriated spending authority may change during the fiscal year as follows:

1. Base and one-time budget transfers

The budget transfer authority matrix details who in the organization has the authority to modify spending authority for regular budget units through budget transfers. In any case, the Associate Vice President for Budget and Planning has the authority to over-ride the budget authority matrix and deny any budget transfer

2. Special funding requests (SFRs)

Approved special funding requests (SFRs) will increase expenditure authority for the fiscal year. Special funding requests are off budget cycle requests used to request central one-time funding during a fiscal year. Most special funding requests for new central one-time funds require approval by the Area Vice President, the Associate Vice President for Budget and Planning, VPFA, and the President. The Associate Vice President for Budget and Planning may modify existing special funding requests based on changes in costs as well as approve new special funding requests for initiatives which have already been approved by the President.

3. Memorandums of Agreement (MOAs)

Approved memorandums of agreement (MOAs) will increase expenditure authority for the fiscal year. Memorandums of Agreement (MOAs) are off budget cycle requests used to request central base funding during a fiscal year and/or receive a commitment of base funding in future years. Most memorandums of agreement (MOAs) for new central base funds require approval by the Area Vice President, the Associate Vice President for Budget and Planning, VPFA, and the President. The Associate Vice President for Budget and Planning may modify existing memorandums of agreement based on changes in costs as well as approve new special funding requests for initiatives which have already been approved by the President.

B. Budget Management

1. Position Budget Management

All area budget units must prepare and maintain a base position plan consisting of all regular positions paid from regular salary that are expected to be filled for all or a portion of the fiscal year. The employee's full annual salary must be included in the base position plan for filled positions and the appropriate starting salary for vacant positions. When a change is proposed to the position plan, the areas must identify sufficient base funding that will be used to support the position and a

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budget transfer must be submitted to adjust the position plan or an approved MOA must be provided.

2. Budgetary Control / Deficits

All regular budget units are expected to maintain a financially sound organization and monitor the financial operations of their unit. Vice Presidents are responsible for ensuring total expenditures for any budget unit do not exceed the approved budget for their unit.

C. Carry-forward

A 10% carryforward cap will be calculated for each division using their overall total original base budget. Some accounts may be deemed as special carry-forward and will be excluded from the original base budget for calculation purposes. Divisions will typically carry-forward 100% of unspent appropriated budgets for Irregular Salaries, Student Salaries, Other Expenses, and Capital Outlay up to the 10% calculated cap. For Divisions exceeding the 10% cap, 50% of the total above the cap will be retained centrally. The accounts deemed as special carry-forward will be allowed to carry-forward 100% of their balance. In any given year, the Associate Vice President for Budget and Planning may adjust the carry-forward to help address difficult financial circumstances the university may be facing. In addition, the Associate Vice President for Budget and Planning may designate specific accounts that do not receive carry-forward. The Office of Budget and Planning will maintain a list of these accounts in their procedures documentation.