FY19 Budget Methodology Training
April 17, 2018
Agenda

• Meeting Objectives
• FSM FY19 Budget Process Overview
• Budget Preparation – Revenue and Expense
• Reviewing Your Budget and Preparing For Your Budget Meeting
• Faculty Hiring Plan
• Resources and Contacts
• Questions

Please note that all materials will be emailed after the meeting, and will also be posted to the Office of Finance and Administration’s website.
Meeting Objectives

- Provide overview of FSM budgeting methodology
- Ensure consistent budgeting practices across departmental budgets
- Discuss timeline and deliverables
- Share available resources
- Appendix to this presentation will provide helpful NUPlans guidance.

*This is not intended to be a detailed training about the NUPlans tool. Please take the online or classroom NUPlans trainings or attend open lab for detailed instructions about how to use the tool.*
FSM FY19 Budget Process Overview

**Budget and Hiring Plan Preparation**
- Budget to be submitted in NUPlans; supporting materials to be uploaded to SharePoint.
- Faculty hires to be submitted in online database

**Budget Meetings**
- All departments to meet with FSM Office of Finance and Admin
- Certain departments to meet with Dean

**Budget Approvals**
- Approvals by end of August will include budget approvals, special budget requests, and staff hires
## FY19 Budget Timeline

<table>
<thead>
<tr>
<th>Deliverable</th>
<th>Administrative Units</th>
<th>Basic Science, Non-NMG Clinical, Ctrs &amp; Institutes</th>
<th>NMG Departments</th>
</tr>
</thead>
<tbody>
<tr>
<td>NUPlans Budget Tool Opens</td>
<td>April 18</td>
<td>April 18</td>
<td>April 18</td>
</tr>
<tr>
<td>FY19 Budget Due</td>
<td>May 4</td>
<td>May 16</td>
<td>May 25</td>
</tr>
<tr>
<td>Budget Meetings*</td>
<td>May 9-16</td>
<td>May 23 – June 1</td>
<td>June 1 – June 15</td>
</tr>
<tr>
<td>Dean’s Meetings</td>
<td>TBD</td>
<td>TBD</td>
<td>TBD</td>
</tr>
<tr>
<td>Budget Approvals</td>
<td>August</td>
<td>August</td>
<td>August</td>
</tr>
</tbody>
</table>

*Estimated timeline. Meeting dates may change due to attendee availability.
New This Year: FY19 Methodology Changes

- Primary departments to budget full institutional base salaries, including NMG, NU, grants, and cost share.

- Department to calculate difference between Revenue Transfers In and Expense Transfers Out on Budget Summary Report, and explain any gap.

- Separate SBR forms no longer required for positions on the Faculty Hiring Plan.

- Faculty Hiring Plan does not require budget plans for Clinician Educators with minimal FSM funding.
Budget Preparation
Revenue
## FY19 Budget Drivers – Revenue

<table>
<thead>
<tr>
<th>Revenue/Expense Category</th>
<th>Assumption/Driver</th>
</tr>
</thead>
<tbody>
<tr>
<td>Tuition &amp; Fees</td>
<td>Vary by program. Masters Programs should reflect 15% tuition tax in FY19.</td>
</tr>
<tr>
<td>Grants</td>
<td>Automatically balanced in system to your budgeted grant direct expense.</td>
</tr>
<tr>
<td>Endowment Distributions</td>
<td>2.86% increase, per University guidelines</td>
</tr>
<tr>
<td>Gifts</td>
<td>Depts to budget according to historical actuals.</td>
</tr>
<tr>
<td>Fellow Reimbursement (Accr.)</td>
<td>Reimbursement based on cost of clinical months of accredited fellowships</td>
</tr>
<tr>
<td>Fellow Reimbursement (Non-Accr.)</td>
<td>Per NMHC restricted fund budgets; if none, department must fund.</td>
</tr>
<tr>
<td>Sales, Services, and Other</td>
<td>NMHC restricted fund transfers, NMG consultant agreements, etc.</td>
</tr>
</tbody>
</table>
## FY19 Budget Drivers – Revenue (continued)

<table>
<thead>
<tr>
<th>Revenue/Expense Category</th>
<th>Assumption/Driver</th>
</tr>
</thead>
<tbody>
<tr>
<td>Appropriations</td>
<td>Held to FY18 levels</td>
</tr>
<tr>
<td>NMCat/NM Grants/Deans Commitments</td>
<td>Should be budgeted via Commitments as pass-through to reimburse expense.</td>
</tr>
<tr>
<td>Education Leadership</td>
<td>Data provided by AWOME</td>
</tr>
<tr>
<td>Transfers</td>
<td>Depts to provide explanation when Revenue Transfers In differ from Expense Transfers Out (may be due to transfers to/from other FSM departments, etc).</td>
</tr>
</tbody>
</table>
Endowments & Gifts

Endowments
- Income budgets are automatically established on your endowment spending chartstrings; you must budget the expense.
- FY19 payout is $10.44 per unit (2.86% increase over FY18)
- If you know of changes to your number of units or new endowments to be added, please contact Donna Kostel (d-kostel@northwestern.edu, x3-3133).
- The Office of Finance and Administration will provide each department with an endowment report that displays the restrictions as well as # of units and market value. Reports to be posted in SharePoint by early May.

Gifts
- Gift budgets have historically been very conservative; please budget consistent with actuals.
Commitments include the following revenue (or expense) streams for departments:

- Appropriations
- Dean’s Commitments
- NMCAT/NM Grants
- NMH Grants
- Education Leadership Pool
- Clinical Chair’s Discretionary Funds

Commitments must be budgeted in NUPlans Web.

Departments Verify Commitment, Future Usage, and Chartstring Distribution

OFA Approves Usage and Amounts (2 business days)

Amounts Flow To Contributor

See Appendix for detailed guidance about how to budget commitment revenue in NUPlans.
Commitment Reminders

• The amount in the “Commitments Carried Forward” column is not the original amount of the commitment; it is the balance of the commitment at the beginning of FY18.

• Remember to identify your FY18 usage; this ensures your commitment balance will be accurate.

• Please allow yourself sufficient time to get all the required commitment approvals. You will need to email Marsha McClellan, Donna Kostel and/or Melody Delfosse once your commitments are ready for approval. We will do our best to review all commitments within 2 business days of submission.

• Remember to budget both the revenue (via the commitment process) and the expense (as you budget expenses on your fund tabs).

• NMCat/NM Grant Reminders

  • Please do not make transfers from NMCat/NM Grant strings. Instead, identify the specific chartstring the NMCat/NM grant will fund in the commitment tab.

  • NMCat/NM Grant strings should never generate a carryforward balance. Revenue and expense should always be equal.
## FSM Funding Commitments

<table>
<thead>
<tr>
<th>Type</th>
<th>Contact</th>
<th>Account</th>
</tr>
</thead>
<tbody>
<tr>
<td>Appropriation (Departments)</td>
<td>Donna Kostel</td>
<td>88246/546</td>
</tr>
<tr>
<td>Appropriation (Admin Units)</td>
<td>Donna Kostel</td>
<td>88589</td>
</tr>
<tr>
<td>Educational Leadership Pool</td>
<td>Donna Kostel</td>
<td>88502</td>
</tr>
<tr>
<td>Clinical Chair’s Discretionary Fund</td>
<td>Donna Kostel</td>
<td>88541</td>
</tr>
<tr>
<td>Dean’s Commitments</td>
<td>Marsha McClellan</td>
<td>88545</td>
</tr>
<tr>
<td>NMH Grants (FY06-FY14)</td>
<td>Marsha McClellan</td>
<td>88547</td>
</tr>
<tr>
<td>NMCAT</td>
<td>Melody Delfosse</td>
<td>88544</td>
</tr>
<tr>
<td>NMGrant</td>
<td>Melody Delfosse</td>
<td>88542</td>
</tr>
</tbody>
</table>
## Transfer Codes

<table>
<thead>
<tr>
<th>From</th>
<th>To</th>
<th>Expense</th>
<th>Revenue</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Same Department</strong></td>
<td><strong>Same Department</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Endowment Income</td>
<td>Fund 110, 171, 172</td>
<td>88204</td>
<td>88527</td>
</tr>
<tr>
<td>Endowment Income - professorship</td>
<td>Fund 110, 171, 172</td>
<td>88205</td>
<td>88515</td>
</tr>
<tr>
<td>Gifts</td>
<td>Fund 110, 171, 172</td>
<td>88204</td>
<td>88526</td>
</tr>
<tr>
<td>Fund 110, 171, 172</td>
<td>Fund 110, 171, 172</td>
<td>88298</td>
<td>88598</td>
</tr>
<tr>
<td>Cost Share Funding</td>
<td></td>
<td>88295</td>
<td>88595</td>
</tr>
<tr>
<td><strong>Different Department</strong></td>
<td><strong>Different Department</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Endowment Income</td>
<td>Fund 110, 171, 172</td>
<td>88205</td>
<td>88517</td>
</tr>
<tr>
<td>Endowment Income - professorship</td>
<td>Fund 110, 171, 172</td>
<td>88205</td>
<td>88515</td>
</tr>
<tr>
<td>Gifts</td>
<td>Fund 110, 171, 172</td>
<td>88205</td>
<td>88516</td>
</tr>
<tr>
<td>Fund 110, 171, 172</td>
<td>Fund 110, 171, 172</td>
<td>88299</td>
<td>88599</td>
</tr>
</tbody>
</table>
Budget Preparation-Expense
## FY19 Budget Drivers - Expense

<table>
<thead>
<tr>
<th>Revenue/Expense Category</th>
<th>Assumption/Driver</th>
</tr>
</thead>
</table>
| Faculty and Staff Salaries | • Merit Pools to be communicated shortly.  
                                    • Faculty salaries should be budgeted according to the relevant compensation plans.  
                                    • *New:* Primary departments are required to budget NMG and non-FSM portions of faculty salaries. As in past years, please continue to work with other FSM depts./centers to ensure other FSM portions of your faculty salary are fully budgeted.  
                                    Detailed guidance to follow in subsequent slides.                                                                                     |
| Faculty Incentive Comp     | Budget according to relevant plan using FY18 actuals as a guide.                                                                                   |
| Fringe Benefits            | Automatically budgeted in system based on account code.                                                                                          |
Salary Budgets – Existing Positions

• Merit Pools to be communicated in budget guideline letter shortly.

• Faculty salaries should be budgeted according to the relevant compensation plans.

• **New:** To ensure institutional base salary is fully budgeted, primary departments are required to budget NMG and non-FSM portions of faculty salaries.
  – NMG Salaries - (on 710-9700000-70017816)
  – Salaries funded by central NU departments/centers
  – As in past years, please continue to work with other FSM depts./centers to ensure other portions of your faculty salary are fully included in the FSM budget.

• Remember to budget all cost share in the Comp Input tab.
  – Ensure this amount ties to the total budgeted on 88295 (NMT – FSM Cost Sharing) across all strings.

• Vacant Staff Positions – Backfills of existing staff positions may be included in your FY19 budget. Vacancies of existing staff positions (prior to March) will show up at the bottom of Comp Input.
Salary Budgets – New Positions or Promotions

• To budget for NEW positions, promotions, or vacancies that have occurred since March, you must use the Placeholder views in NUPlans. (see Appendix: Creating Salary Placeholders)

• Please mark “Approved” or “Unapproved” as outlined on next slide, as well as provide the additional required information.

• All proposed faculty hires must also be entered in the online faculty hire database.

• Please note that all promotions and new positions that are not 100% grant funded must also go through the Position Approval Committee. The grid on the following slide only indicates approvals from a budget perspective.
## Salary Budgets – Approval Summary*

<table>
<thead>
<tr>
<th>Staff</th>
<th>Required Status</th>
<th>Funding Source</th>
<th>Additional Required Information</th>
</tr>
</thead>
<tbody>
<tr>
<td>New Positions</td>
<td>Unapproved</td>
<td>Must provide</td>
<td>Position title &amp; expected grade</td>
</tr>
<tr>
<td>Promotions</td>
<td>Unapproved</td>
<td>Must provide</td>
<td>Position title, expected grade, salary difference &amp; employee name</td>
</tr>
<tr>
<td>Vacancies and Backfills</td>
<td>Approved</td>
<td>Must provide</td>
<td>Position title &amp; name of employee vacating the position</td>
</tr>
<tr>
<td>100% Grant Funded</td>
<td>Approved</td>
<td>Must provide</td>
<td>Position title &amp; expected grade</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Faculty</th>
<th>Required Status</th>
<th>Funding Source</th>
<th>Additional Required Information</th>
</tr>
</thead>
<tbody>
<tr>
<td>Existing Dept funds or Approved NMCat/Dean’s Commitment</td>
<td>Approved</td>
<td>Must provide</td>
<td>Position title &amp; FAO number. Budget any startup funds.</td>
</tr>
<tr>
<td>Requesting new Dean’s Commitment</td>
<td>Unapproved</td>
<td>&quot;Dean’s Commit– New Request&quot;</td>
<td>Position title &amp; FAO number. Do not budget startup funds.</td>
</tr>
<tr>
<td>Unfilled FY18 NMCat/Dean’s Commitment requests</td>
<td>Unapproved</td>
<td>&quot;Dean’s Commit– New Request&quot;</td>
<td>Position title &amp; FAO number. Do not budget startup funds.</td>
</tr>
</tbody>
</table>

*Approvals are from a budget perspective only. All positions must also receive approval from the Position Approval Committee.
## Fringe Benefit Rates

<table>
<thead>
<tr>
<th>Category</th>
<th>Description</th>
<th>FY18 Rate</th>
<th>FY19 Proposed Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Non-Federal</td>
<td>Benefits-eligible employees paid from non-Federal funds</td>
<td>27.4%</td>
<td>27.9%</td>
</tr>
<tr>
<td>Federal</td>
<td>Benefits-eligible employees paid from Federally-sponsored funds</td>
<td>25.7%</td>
<td>24.1%</td>
</tr>
<tr>
<td>Statutory</td>
<td>Temporary employees, supplemental pay to regular employees</td>
<td>6.6%</td>
<td>6.4%</td>
</tr>
<tr>
<td>The Graduate School (TGS)</td>
<td>TGS teaching assistants, research assistants, graduate assistants</td>
<td>2.8%</td>
<td>2.6%</td>
</tr>
<tr>
<td>Exempt</td>
<td>Non-TGS graduate students, federal work study students, and other student workers</td>
<td>0.0%</td>
<td>0.0%</td>
</tr>
</tbody>
</table>
## FY19 Budget Drivers – Expense (continued)

<table>
<thead>
<tr>
<th>Revenue/Expense Category</th>
<th>Assumption</th>
</tr>
</thead>
<tbody>
<tr>
<td>Grant Directs</td>
<td>Don’t forget to budget! And don’t be too conservative.</td>
</tr>
<tr>
<td>Fellows</td>
<td>FY19 estimates per McGaw.</td>
</tr>
<tr>
<td>New Faculty Hires</td>
<td>• Only include estimated FY19 expense.</td>
</tr>
<tr>
<td></td>
<td>• Hires needing new funding should be identified as “Unapproved”.</td>
</tr>
<tr>
<td></td>
<td>• Department should be prepared to discuss all faculty hiring expense (salary + startup) included in FSM budget.</td>
</tr>
<tr>
<td>Transfers Out</td>
<td>Dept to provide explanation when Revenue Transfers In differs from Expense Transfers Out (may be due to transfers to/from other FSM departments, etc).</td>
</tr>
<tr>
<td>Other</td>
<td>Professional/consulting, dues, bridge, etc. Refer to Budget Checklist.</td>
</tr>
</tbody>
</table>
Grant Budgets

• You should budget all existing grants, as well as establish placeholders for expected grants.

• Please do your best to assign the appropriate category to the type of expense:
  – I.e. Salaries and Benefits, Service and Prof Fees, Stipends, Subcontracts, etc.
  – Try to avoid “Other” where possible. If you are not sure, use an estimate or average based on other departmental grants. This is important in monthly budget to actuals review.

• Please be precise about whether the expense will generate F&A or not, as this helps set FSM’s indirect cost revenue budget.
  – Subcontracts <$25k (generate F&A) versus Subcontracts >$25k (excluded from F&A)
  – Direct expenses “Included” versus Direct Expenses “Excluded”
  – These are broken out in Grant Input tab
Reminder: Other Expenses to Budget

- Anticipated grant gap expenses (salary, animals and supplies)
- Bridge Funding
- Professional/Consulting
- Recruiting Expenses
- Conference Registrations, Travel, Memberships Dues
- Computers
- Equipment Repairs
- Any non-routine expenditures that may require use of departmental carryforward reserves.

Please see the Budget Checklist posted to SharePoint for comprehensive list.
Reviewing Your Budget and Preparing for Your Budget Meeting
Budget Review - Reports

There are helpful budget review reports and views available to you in NUPlans.

Budget Summary by Fund Report (in Web)

- Income Statement that can be run for different funds (i.e. just 110, all non-sponsored, etc)

- Each department must provide a copy of your department’s Budget Summary by Fund Report (run for “Operating Funds + Grants) as part of budget submission. You should include an explanation of all material changes between your FY18 and FY19 budgets, as well as calculate the difference between Revenue Transfers In and Expense Transfers Out, and provide an explanation if they are not equal.

<table>
<thead>
<tr>
<th>Budget Summary</th>
<th>FY18 Budget</th>
<th>FY18 Forecast</th>
<th>FY19 Budget Non-Grants</th>
<th>FY19 Budget Grants</th>
<th>FY19 Budget (All Funds)</th>
<th>FY19 Budget vs FY18 Budget</th>
</tr>
</thead>
<tbody>
<tr>
<td>Financial Aid</td>
<td>(53,888)</td>
<td>(51,413)</td>
<td>(98,880)</td>
<td>(53,120)</td>
<td>(152,000)</td>
<td>(38,992)</td>
</tr>
<tr>
<td>Net Tuition &amp; Fees</td>
<td>(53,888)</td>
<td>(51,413)</td>
<td>(98,880)</td>
<td>(53,120)</td>
<td>(152,000)</td>
<td>(38,992)</td>
</tr>
<tr>
<td>Grants &amp; Contacts - Direct</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>5,404,812</td>
<td>5,404,812</td>
<td>-</td>
</tr>
<tr>
<td>Endowment Distributions</td>
<td>516,943</td>
<td>510,962</td>
<td>776,411</td>
<td>-</td>
<td>776,411</td>
<td>260,167</td>
</tr>
<tr>
<td>Gifts</td>
<td>131,000</td>
<td>515,757</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>(131,000)</td>
</tr>
<tr>
<td>Affiliate Mission Support</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Fellow's Reimbursement</td>
<td>239,666</td>
<td>160,000</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>(239,666)</td>
</tr>
<tr>
<td>Sales, Services &amp; Other</td>
<td>6,617</td>
<td>126,253</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>(6,617)</td>
</tr>
<tr>
<td>FSM Appropriation In</td>
<td>763,951</td>
<td>763,951</td>
<td>763,951</td>
<td>-</td>
<td>763,951</td>
<td>-</td>
</tr>
<tr>
<td>Education Leadership</td>
<td>7,500</td>
<td>7,500</td>
<td>7,500</td>
<td>-</td>
<td>7,500</td>
<td>-</td>
</tr>
<tr>
<td>Revenue Transfers In Other</td>
<td>1,323,195</td>
<td>673,757</td>
<td>1,434,286</td>
<td>-</td>
<td>1,434,286</td>
<td>(308,909)</td>
</tr>
<tr>
<td>Revenue Transfers In Total</td>
<td>2,680,646</td>
<td>1,457,206</td>
<td>2,211,737</td>
<td>-</td>
<td>2,211,737</td>
<td>(368,909)</td>
</tr>
</tbody>
</table>
The “Carryforward Tab” is the best place to look at your performance by chartstring, and is where we in OFA will focus our review to see where you are building or using reserves (carryforward).

In NUPlans, the FY19 beginning carryforward is based on the FY18 forecast that you completed in NUPlans Forecast, so be sure to update your forecast as necessary.

Any use of reserves must have a corresponding explanation in the Comments column.

Any chartstring ending in deficit should have a plan laid out as to how to bring it to balance.
Budget Review - Edit Placeholder

- Review your edit placeholder tab to confirm your proposed faculty and staff additions.
- Verify that you have included the appropriate status and required information for all new positions.
Ensuring Your Budget is Complete

• Primary departments must ensure that NMG and other non-FSM salaries are budgeted.

• Verify that all new positions have the appropriate approval status and required data in the placeholder tab.

• Remember to review your commitments after your budget is complete to ensure the usage still aligns with what is actually needed.
  • NMCat/NM Grant strings should not have any buildup of reserves.

• Budgets should be submitted assuming that SBRs will not be funded. We will ask you to go back to balance it if it is assuming SBR funding.

• Automatic Balancing Accounts (see Appendix for Job Aid). Be sure you understand where you are building up or using reserves. Any chartstring showing a deficit will be discussed at your budget meeting and must have a plan to bring it to balance.
Budgeting Best Practices and Reminders

• Use FY18 Actuals to inform your FY19 budget; don’t just copy your FY18 budget.

• Account Code Usage - If FY18 actual revenue/expense has hit account codes different from where the charges were budgeted, update the budget for FY19.

• Continue to update your FY18 Forecast as needed.

• Use restricted funds before using non-restricted funds.

• Use the “Comments” function to document assumptions and notes.

• Use of Carryforward – Be realistic about the amount of carryforward you will need. Most departments are too conservative.

• Budget appropriations, NMCat, etc directly on the appropriate strings rather than using transfers.

• Please try to assign expenses to the appropriate categories (S&W, Fringe, Equipment, Lab Supplies, etc).
Documents Required for Budget Submission

• Submit FY19 Budget in NUPlans
  • FY19 Carryforward explanations, including deficit explanations, in comments of carryforward tab in contributor.
  • Completed copy of budget review checklist (posted to SP)

• Budget Summary by Fund Report
  • Run for “Operating Funds + Grants” (post to SP)
  • Dept to explain all material variances
  • Net Transfers – Calculate the difference between Revenue Transfers In and Expense Transfers Out, and explain any gap

• Special Budget Requests (post to SP). Budget must be submitted assuming no additional allocations.

• Submit FY19 Faculty Hiring Plan using online Faculty Hiring Database
Special Budget Requests

• Budgets should be submitted assuming no additional allocations.

• Strategic allocations of Dean’s funds will be limited.

• If your department would still like to propose a special budget request, please complete the SBR form posted to SharePoint.
  – Requests must demonstrate the need for investment and the efforts your department has undertaken to allocate funds internally for this purpose.
  – If multiple requests are submitted, they must be prioritized by the department.

• Requests will be reviewed by senior leadership. If the request is supported and there are funds available, any allocations will be communicated with the final budget approval letters.

• Any hiring plan positions with “Dean’s Commitment- New Request” as a funding source will be considered a funding request. Departments should be prepared to discuss these requests at their budget meetings.
Budget Meetings

• All departments will meet with representatives of the Office of Finance and Administration.
  • Certain departments will be asked to meet with the Dean

• Departments will receive electronic materials ahead of the meeting. We will review some of the key schedules shortly.

• Departments should be prepared to discuss the following strategic issues at their budget meetings; however, please keep your supporting materials brief.

  **Budget Meeting Discussion Topics**

  • **FY18 Performance Forecast**
    – Material variances against budget

  • **FY19 Budget**
    – Areas of use/buildup of reserves
    – Material changes against prior year budget
    – Discussion of any deficits
    – Status of existing commitments
    – Faculty hiring plan
    – Programmatic development needs (SBRs)
### Sample Materials—Financial Executive Summary

#### Feinberg School of Medicine

#### Financial Executive Summary

#### Sample Department

<table>
<thead>
<tr>
<th>Operational Results</th>
<th>Actual</th>
<th>Forecast</th>
<th>Budget</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>FY15</td>
<td>FY16</td>
<td>FY17</td>
</tr>
<tr>
<td>- Unrestricted (110's)</td>
<td>$ (58,388)</td>
<td>$ 245,715</td>
<td>$ (123,984)</td>
</tr>
<tr>
<td>- Recharge (160's)</td>
<td>(22,105)</td>
<td>(16,536)</td>
<td>(8,015)</td>
</tr>
<tr>
<td>- Faculty &amp; Discretionary (171's &amp; 172's)</td>
<td>(190,565)</td>
<td>(26,881)</td>
<td>(91,685)</td>
</tr>
<tr>
<td>- Cost Share (191's, 192's &amp; 193's)</td>
<td>2,271</td>
<td>(2,271)</td>
<td>-</td>
</tr>
<tr>
<td>- Gifts (300's)</td>
<td>189,269</td>
<td>72,378</td>
<td>(37,062)</td>
</tr>
<tr>
<td>- Endowment Spending (400's)</td>
<td>(105,309)</td>
<td>(155,214)</td>
<td>(36,319)</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td>$ (184,827)</td>
<td>$ 117,191</td>
<td>$ (297,064)</td>
</tr>
</tbody>
</table>

#### Fund Balances:

<table>
<thead>
<tr>
<th></th>
<th>Actual</th>
<th>Forecast</th>
<th>Budget</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>FY15</td>
<td>FY16</td>
<td>FY17</td>
</tr>
<tr>
<td>- Unrestricted (110's)</td>
<td>$ 455,038</td>
<td>$ 700,753</td>
<td>$ 576,769</td>
</tr>
<tr>
<td>- Recharge (160's)</td>
<td>23,861</td>
<td>7,325</td>
<td>(690)</td>
</tr>
<tr>
<td>- Faculty &amp; Discretionary (171's &amp; 172's)</td>
<td>824,684</td>
<td>797,803</td>
<td>706,118</td>
</tr>
<tr>
<td>- Cost Share (191's, 192's &amp; 193's)</td>
<td>2,271</td>
<td>0</td>
<td>-</td>
</tr>
<tr>
<td>- Gifts (300's)</td>
<td>438,995</td>
<td>510,473</td>
<td>473,411</td>
</tr>
<tr>
<td>- Endowment Spending (400's)</td>
<td>464,786</td>
<td>309,573</td>
<td>273,254</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td>$ 2,208,735</td>
<td>$ 2,325,926</td>
<td>$ 2,028,862</td>
</tr>
</tbody>
</table>

#### Appropriation Amount:

<table>
<thead>
<tr>
<th></th>
<th>Actual</th>
<th>Forecast</th>
<th>Budget</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>FY15</td>
<td>FY16</td>
<td>FY17</td>
</tr>
<tr>
<td>- Expendable</td>
<td>$ 278,631</td>
<td>$ 278,631</td>
<td>$ 719,951</td>
</tr>
<tr>
<td>- Unexpendable</td>
<td>8,521,527</td>
<td>10,227,564</td>
<td>10,058,573</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td>$ 10,846,231</td>
<td>$ 12,202,525</td>
<td>$ 12,674,490</td>
</tr>
</tbody>
</table>

*Forecasted and budgeted results and fund balances are viewable in Carryforward tab.

---

*Northwestern Medicine*
<table>
<thead>
<tr>
<th>Budget Summary</th>
<th>FY18 Budget</th>
<th>FY18 Forecast</th>
<th>FY19 Budget Non-Grants</th>
<th>FY19 Budget Grants</th>
<th>FY19 Budget (All Funds)</th>
<th>FY19 Budget uc</th>
<th>FY18 Budget uc</th>
</tr>
</thead>
<tbody>
<tr>
<td>Financial Aid</td>
<td>(53,868)</td>
<td>(51,415)</td>
<td>(38,880)</td>
<td>(51,120)</td>
<td>(152,000)</td>
<td>(36,392)</td>
<td></td>
</tr>
<tr>
<td>Net Tuition &amp; Fees</td>
<td>(53,868)</td>
<td>(51,415)</td>
<td>(38,880)</td>
<td>(51,120)</td>
<td>(152,000)</td>
<td>(36,392)</td>
<td></td>
</tr>
<tr>
<td>Grants &amp; Contracts - Direct</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>5,404,812</td>
<td>5,404,812</td>
<td></td>
</tr>
<tr>
<td>Endowment Distributions</td>
<td>5,404,812</td>
<td>5,404,812</td>
<td>-</td>
<td>-</td>
<td>5,404,812</td>
<td>5,404,812</td>
<td></td>
</tr>
<tr>
<td>Gifts</td>
<td>770,110</td>
<td>770,110</td>
<td>-</td>
<td>-</td>
<td>770,110</td>
<td>770,110</td>
<td></td>
</tr>
<tr>
<td>Alumni Mission Support</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td></td>
</tr>
<tr>
<td>Grants - Reimbursement</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td></td>
</tr>
<tr>
<td>Scholarships &amp; Support</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td></td>
</tr>
<tr>
<td>FSM Appropriation In</td>
<td>763,351</td>
<td>763,351</td>
<td>-</td>
<td>-</td>
<td>763,351</td>
<td>763,351</td>
<td></td>
</tr>
<tr>
<td>Education Leadership</td>
<td>7,560</td>
<td>7,560</td>
<td>-</td>
<td>-</td>
<td>7,560</td>
<td>7,560</td>
<td></td>
</tr>
<tr>
<td>Revenue Transfers In Other</td>
<td>1,434,205</td>
<td>1,434,205</td>
<td>-</td>
<td>-</td>
<td>1,434,205</td>
<td>1,434,205</td>
<td></td>
</tr>
<tr>
<td><strong>Total Revenue</strong></td>
<td>4,124,053</td>
<td>2,882,513</td>
<td>3,811,527</td>
<td>5,381,692</td>
<td>9,223,219</td>
<td>252,562</td>
<td></td>
</tr>
<tr>
<td>Faculty Salaries</td>
<td>500,000</td>
<td>500,000</td>
<td>-</td>
<td>-</td>
<td>500,000</td>
<td>500,000</td>
<td></td>
</tr>
<tr>
<td>Research Professionals</td>
<td>500,000</td>
<td>500,000</td>
<td>-</td>
<td>-</td>
<td>500,000</td>
<td>500,000</td>
<td></td>
</tr>
<tr>
<td>Faculty Other Salaries</td>
<td>500,000</td>
<td>500,000</td>
<td>-</td>
<td>-</td>
<td>500,000</td>
<td>500,000</td>
<td></td>
</tr>
<tr>
<td>Staff Salaries</td>
<td>500,000</td>
<td>500,000</td>
<td>-</td>
<td>-</td>
<td>500,000</td>
<td>500,000</td>
<td></td>
</tr>
<tr>
<td>Staff Other Salaries</td>
<td>500,000</td>
<td>500,000</td>
<td>-</td>
<td>-</td>
<td>500,000</td>
<td>500,000</td>
<td></td>
</tr>
<tr>
<td><strong>Total Salaries &amp; Benefits</strong></td>
<td>1,998,999</td>
<td>1,998,999</td>
<td>1,998,999</td>
<td>1,998,999</td>
<td>1,998,999</td>
<td>1,998,999</td>
<td></td>
</tr>
<tr>
<td>Non-Personnel Exp. (budget only)</td>
<td>25,864</td>
<td>25,864</td>
<td>-</td>
<td>-</td>
<td>25,864</td>
<td>25,864</td>
<td></td>
</tr>
<tr>
<td><strong>Total Expense</strong></td>
<td>4,124,053</td>
<td>3,024,427</td>
<td>3,071,527</td>
<td>5,381,692</td>
<td>9,223,219</td>
<td>252,562</td>
<td></td>
</tr>
<tr>
<td>Forwards</td>
<td>-</td>
<td>(141,500)</td>
<td>-</td>
<td>(141,500)</td>
<td>-</td>
<td>(141,500)</td>
<td></td>
</tr>
<tr>
<td>Budgeted Build Up of Carry Forward</td>
<td>10,976</td>
<td>10,976</td>
<td>-</td>
<td>-</td>
<td>10,976</td>
<td>10,976</td>
<td></td>
</tr>
<tr>
<td><strong>Net CFWD</strong></td>
<td>(535,119)</td>
<td>(141,500)</td>
<td>(470,203)</td>
<td>-</td>
<td>(470,203)</td>
<td>50,316</td>
<td></td>
</tr>
<tr>
<td></td>
<td>FY18 Beginning CFWD</td>
<td>FY18 Performance</td>
<td>FY19 Beginning CFWD</td>
<td>FY19 Rev Bud without 88992</td>
<td>FY19 Exp Bud without 88991</td>
<td>FY19 (Use) or Buildup of Reserves - Net</td>
<td>FY19 End CFWD</td>
</tr>
<tr>
<td>----------</td>
<td>---------------------</td>
<td>------------------</td>
<td>---------------------</td>
<td>----------------------------</td>
<td>-----------------------------</td>
<td>----------------------------------------</td>
<td>---------------</td>
</tr>
<tr>
<td>Total Funds</td>
<td>2,028,865 (141,908)</td>
<td>1,886,957 (3,131,599)</td>
<td>3,609,802 (478,203)</td>
<td>1,408,754</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>110 &amp; 171</td>
<td>576,770 (216,143)</td>
<td>360,627</td>
<td>1,472,219</td>
<td>1,772,415 (300,196)</td>
<td>60,431</td>
<td></td>
<td></td>
</tr>
<tr>
<td>110</td>
<td>576,770 (216,143)</td>
<td>360,627</td>
<td>1,472,219</td>
<td>1,772,415 (300,196)</td>
<td>60,431</td>
<td></td>
<td></td>
</tr>
<tr>
<td>110-XXXXXX Operating 1</td>
<td>569,400 (217,714)</td>
<td>351,686</td>
<td>988,721</td>
<td>1,288,790 (300,069)</td>
<td>51,617 Increase cost share, AV investment, and new position</td>
<td></td>
<td></td>
</tr>
<tr>
<td>110-XXXXXX Operating 2</td>
<td>7,370</td>
<td>1,571</td>
<td>8,941</td>
<td>483,498</td>
<td>483,625 (127)</td>
<td>8,814</td>
<td></td>
</tr>
<tr>
<td>160</td>
<td>(690)</td>
<td>3,285</td>
<td>2,595</td>
<td>143,752</td>
<td>143,752</td>
<td>0</td>
<td>2,595</td>
</tr>
<tr>
<td>160-XXXXXX Core 1</td>
<td>2,069</td>
<td>3,285</td>
<td>5,354</td>
<td>57,752</td>
<td>57,752</td>
<td>0</td>
<td>5,354</td>
</tr>
<tr>
<td>160-XXXXXX Core 2</td>
<td>218</td>
<td>0</td>
<td>218</td>
<td>26,000</td>
<td>26,000</td>
<td>0</td>
<td>218</td>
</tr>
<tr>
<td>172</td>
<td>706,117 (115,818)</td>
<td>590,299</td>
<td>739,518</td>
<td>658,607</td>
<td>80,911</td>
<td>671,210</td>
<td></td>
</tr>
<tr>
<td>172-XXXXXX-10000000 Research Support 1</td>
<td>21,838</td>
<td>69,799</td>
<td>91,637</td>
<td>13,500</td>
<td>0</td>
<td>13,500</td>
<td>78,137 Research project</td>
</tr>
<tr>
<td>172-XXXXXX-10000000 PI Start-up</td>
<td>105,478 (14,948)</td>
<td>90,530</td>
<td>45,700</td>
<td>(45,700)</td>
<td>44,830 PI startup</td>
<td></td>
<td></td>
</tr>
<tr>
<td>172-XXXXXX-10000000 Educational Account</td>
<td>190,315 (18,782)</td>
<td>171,533</td>
<td>28,400</td>
<td>(28,400)</td>
<td>143,133 Educ Program A</td>
<td></td>
<td></td>
</tr>
<tr>
<td>172-XXXXXX-10000000 Reserve Funds</td>
<td>96,592 (30,088)</td>
<td>66,504</td>
<td>53,454</td>
<td>(53,454)</td>
<td>13,050 Bridge of PI S</td>
<td></td>
<td></td>
</tr>
<tr>
<td>172-XXXXXX-10000000 PI Start-up</td>
<td>0</td>
<td>5,673</td>
<td>5,673</td>
<td>11,168</td>
<td>5,356</td>
<td>5,812</td>
<td>139</td>
</tr>
<tr>
<td>172-XXXXXX-10000000 Research Support</td>
<td>9,625 (21,073)</td>
<td>11,448</td>
<td>26,000</td>
<td>14,000</td>
<td>12,000</td>
<td>552</td>
<td></td>
</tr>
<tr>
<td>172-XXXXXX-10000000 Clinical Rsch Support</td>
<td>103,018 (43,973)</td>
<td>59,045</td>
<td>49,075</td>
<td>(49,075)</td>
<td>9,970 New clin trails coord</td>
<td></td>
<td></td>
</tr>
<tr>
<td>172-XXXXXX-10000000 Chair’s Discretionary Ac</td>
<td>78,322 (100)</td>
<td>78,222</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>78,222</td>
<td></td>
</tr>
<tr>
<td>Placeholders Approval</td>
<td>Chartstring</td>
<td>Chart String Status</td>
<td>Amount</td>
<td>FY18 Salary Budget</td>
<td>FY18 Salary &amp; Benefits</td>
<td>Comments</td>
<td></td>
</tr>
<tr>
<td>-----------------------</td>
<td>-------------</td>
<td>---------------------</td>
<td>--------</td>
<td>-------------------</td>
<td>----------------------</td>
<td>----------</td>
<td></td>
</tr>
<tr>
<td>FSM XXX - Open Rank Search (FAO ABCD) - SAL0000</td>
<td>Unapproved 110-5XXXXX</td>
<td>Active</td>
<td>150,000</td>
<td>-</td>
<td>-</td>
<td>FAO ABCD search replacement for PI W. New funds request.</td>
<td></td>
</tr>
<tr>
<td>FSM XXX Smith, John - SAL0001</td>
<td>Unapproved 110-5XXXXX</td>
<td>Active</td>
<td>2,114</td>
<td>-</td>
<td>-</td>
<td>Promotion, 3% comp panel + 7% here = 10%</td>
<td></td>
</tr>
<tr>
<td>FSM XXX Jones, Jane 4/10/18 - SAL0002</td>
<td>Approved 620 - 5XXXXX</td>
<td>Grant exists</td>
<td>28,358</td>
<td>28,358</td>
<td>35,646</td>
<td>New PI R Tech- fully grant funded</td>
<td></td>
</tr>
<tr>
<td>FSM 028 Jones, Jane 4/10/18 - SAL0002</td>
<td>Approved 620 - 5XXXXX</td>
<td>Grant exists</td>
<td>28,358</td>
<td>28,358</td>
<td>35,646</td>
<td>New PI R Tech- fully grant funded</td>
<td></td>
</tr>
</tbody>
</table>
## Sample Materials - Commitments

| Commitment Number | Description                                      | Carry-Forward | 2018 Approved
|                  |                                           | Approved
|                  |                                           | Commitments | 2018 Approved
|                  |                                           | Usage        | 2019 Approved
|                  |                                           | Commitments | 2019 Approved
|                  |                                           | Usage        | Comments
| 1                | Appropriation - Sample Department            | -            | 769,951     | 769,951     | 769,951     | FSM Appropriation - Departmental
| 2                | Education Leadership Pool - Sample Department| -            | 7,500       | 7,500       | 12,730      | Educational Leadership Pool - N/A
| 3                | Clinical Chair’s Discretionary Fund - Sample Department | 113,450 | 169,312 | - | 136,084 | - | Dean/VP Commitment - Clinical Chair Discretionary Funds
| 4                | Clinical Integration Sample Department       | 1,000,000    | -          | -          | 145,000     | NMCAT - $1M Pool
| 5                | Sample Department Retention (Sample Faculty)  | 238,725      | 238,725    | -          | -          | NM Grant - FY16
| 6                | Replacement of Sample Professor              | 610,468      | -          | 170,168    | 160,672     | Dean/VP Commitment - Dean’s Funds
## Sample Materials - Faculty Hiring Plan

<table>
<thead>
<tr>
<th>ID #</th>
<th>FAO#</th>
<th>Tenure/Career Track</th>
<th>Rank (highest if multiple)</th>
<th>Description</th>
<th>Replace</th>
<th>Replace Who</th>
<th>P# or Search ID</th>
<th>Status</th>
<th>Effort - Year 1</th>
<th>FSM Res %</th>
<th>FSM Educ %</th>
<th>FSM Adm %</th>
<th>NMG Clin %</th>
<th>NMG Adm %</th>
<th>Affil %</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>ABCD</td>
<td>Tenure track Investigator</td>
<td>highest (Professor)</td>
<td>Open Rank Faculty Position</td>
<td>Replace</td>
<td>PI W</td>
<td></td>
<td>budget review</td>
<td>80 20 0 0</td>
<td>0 0 0 0</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

### Salary+Benefits 3 Year Totals

<table>
<thead>
<tr>
<th>ID #</th>
<th>FAO#</th>
<th>Grants existing and expected</th>
<th>New request Dean's commit</th>
<th>Dept funds</th>
<th>FSM Total</th>
<th>Non FSM Total</th>
<th>Base Salary + Benefits Total</th>
<th>New request Dean's commit</th>
<th>FSM Total</th>
<th>Non FSM Total</th>
<th>Startup &amp; Other Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>ABCD</td>
<td>300,000</td>
<td>200,000</td>
<td>-</td>
<td>500,000</td>
<td>-</td>
<td>600,000</td>
<td>300,000</td>
<td>300,000</td>
<td>-</td>
<td>300,000</td>
</tr>
</tbody>
</table>
Faculty Hiring Plan
What is the Faculty Hiring Plan (FHP)?

- List of faculty positions your dept. anticipates conducting searches for in FY19
- Includes only the following positions:
  - **Full-time Investigators** (including those paid 100% by an affiliate)
  - **Full-time Team Scientists** (including those paid 100% by an affiliate)
  - **Full-time Clinician-Educators, if any of the following conditions are met:**
    - FSM salary is 10% or higher OR
    - There are FSM commitments beyond salary (e.g., start-up funding) OR
    - The Clinician-Educator would fill a leadership role (e.g., Division Chief)
  - The Clinician-Educators being excluded from the 2019 FHP still must go through the regular faculty hiring process beginning at the pre-search stage.
  - **Positions that already have an approved search number and you intend to keep open** (even if they are Clinician-Educators that don’t meet the conditions above) so that the Provost’s Office knows we aren’t closing them
- Includes positions with early FY20 start dates if you will conduct the search in FY19
- Includes replacement positions for known faculty departures
Creating Your Faculty Hiring Plan

• Build your FHP in the business plan database by creating a business plan for each position
• FHP is due along with your FY19 budget
• Follow the detailed checklist on the FAO website: http://www.feinberg.northwestern.edu/fao/administrators/general/annual-fhp.html
Business Plan Database Overview

- FAO number is **not** a search number; it is a record number for each faculty position in the database.
- Types of business plans:
  - Budget Plan: created to propose a position on the FHP
  - Pre-search Plan: created to request permission from NU to conduct a search
  - Offer Plan: created to extend an offer to a candidate

Phases of Faculty Recruitment

1. Dept. prepares hiring plan
2. Dept. requests search number
3. Dept. conducts an approved faculty search
4. Dept. drafts an offer letter

- Budget Plan
- Pre-search Plan

Must use FRS in FY19

Offer Plan
Creating Your Faculty Hiring Plan

- Determine which of your approved or pending searches you will continue to recruit for in FY19
- Create budget plans for any additional positions you plan to conduct searches for next fiscal year
- Assign positions to (or exclude them from) the FHP using the link to “Create / Edit Hiring Plan for 2019”
- Close any open positions you do not intend to recruit
- If your financial plan for an approved pre-search has changed significantly so that you need to revise an approved business plan, contact FAO to discuss. We may use the revision process to migrate the search into the Faculty Recruiting System (FRS) if it is not already active there.
Tips for Preparing Business Plans

• Write short but meaningful descriptions on the demographics page of the business plan
  – If a position is part of an offer or retention package for another faculty member, indicate that in the description and upload offer or retention letter to business plan, e.g., **Smith Recruit (retention): Junior Investigator**

• Choose accurate funding sources on FSM pages

• When existing NMCat funding is used, include a note on each line to identify whose package is being used

• If “Dean’s commit new request” funds are needed, this will be considered a funding request, but a separate SBR is not required for FY19.
Tips for Preparing Business Plans

• Upload documentation (e.g., PDF of email correspondence) to confirm any funding commitments from departments/units outside your own

• On the NMG and FSM pages, write short but meaningful notes to clarify line items for reviewers

• On the FSM pages, put separate commitments on separate lines rather than lumping multiple commitments together on a single line
Faculty Hiring Plan Important Reminders

- All positions—even those that already have pre-search numbers assigned—are reviewed as part of the hiring plan.

- Approval of a budget plan is not an approval to conduct a search!
  - When the hiring plan is approved, any budget positions included on it must then go through the pre-search process to obtain search numbers.

- You must continue to follow the pre-search process before recruiting a full-time Clinician-Educator, regardless of whether the position is on the hiring plan.

- All full-time, faculty searches that are active in FY19 will be conducted using NU’s new Faculty Recruiting System (FRS).
Budget Resources and Contacts
Budget Resources and Tools

- SharePoint – FSM-specific job aids, budget methodology guidance, etc. (https://insight.fsm.northwestern.edu/ms/default.aspx)

- NUPlans Open Labs – For questions about how to use the NUPlans tool. FSM Budget Office representatives will be at the lab Wednesday 4/25 and Tuesdays 5/1, 5/8, 5/15, & 5/22 from 1:30 – 3:30.

- NUPlans Help Desk and Training (x14357) – For any technical questions/issues (login problems, Mac issues, etc.)

- Financial Administrators – For unique questions related to your budget (technical questions should be directed to the Help Desk or addressed in training/Open Labs).

- Dean’s Commitments Questions – Contact your Financial Administrator, Marsha McClellan or Donna Kostel

- NMCat Questions – Contact your Financial Administrator, Melody Delfosse, or Christy Wirig

- Job Aids (Budget Prep FAQ, Compensation Chart String Statuses, Filter Rows) are now available in myHR
NUPlans Budgeting Training Resources

MyHR Resources

**NUPlans Budgeting Basics**
- Budgeting Overview
- Introducing the NUPlans Budgeting Applications Video
- Tour NUPlans Contributor Video
- Tour NUPlans Web
- Budget Compensation for Existing employees
- Budget Compensation Placeholders
- Budget Compensation Totals & Summaries
- Budget Revenue and Expenses
- Estimating Grant Expenses
- Find Budget Balances and Projected Carryforward
- Get Budget Reports
- Login into NUPlans Job Aid
- NUPlans Contributor Basics Manual
- Budget Preparation Glossary
- Budget Preparation FAQs
- How to Look Up User Security
**NUPlans Budgeting Training Resources**

**Single Classes**
- Commitment Budgeting
- Grant Proposals in NUPlans Web
- Add Salary Placeholders
- NUPlans Compensation Chart String Status References
- Add Account to Chart String
- Change Chart String Status
- Manipulating Views

**Classroom Training**
- Compensation Budgeting
- Fund Budgeting

These are the exact same classes as last year. We will notify you when the dates have been set. A member of our team will be in all classes.

**NUPlans Tips**
This is available from the reference folder in NUPlans Web. It contains a lot of helpful information relating to the NUPlans tool.
Helpful NUPlans Information

In the appendix we have other helpful information on completing your budget.

• A – NUPlans Contributor and Web Uses
• B – Defining the Default Salary Budgeting Method
• C – Budgeting Existing Employee Salary
• D – Creating and Budgeting Salary Placeholders
• E – Budgeting Commitments
• F – Self-Balancing Budgets in NUPlans
• G – Carryforwards
• H – Revenue & Expense vs. Control Budget
• I – Balancing your transfers
• J – Inactivating Chartstrings in NUPlans Web
• K – Errors in NUPlans
Budget Question Contacts

Maggie Akkari
Financial Coordinator
majd.akkari@northwestern.edu
312-503-4540

Jenny Bynes
Financial Administrator 2
Jennifer.bynes@northwestern.edu
312-503-1602

Anisha Crite
Senior Financial Administrator
a-brooks@northwestern.edu
312-503-0118

Heather Campbell
Associate Dean, Administration
heather.campbell1@northwestern.edu
312-503-0584

Melody Delfosse
Manager of Financial Analysis
M-delfosse@northwestern.edu
312-503-0815

Mandy Distel
Senior Director Finance
amanda.distel@northwestern.edu
312-503-0540

Kathleen Dunne Balducci
Administrator, FSM Dean’s Operations
dunne@northwestern.edu
312-503-1338

Donna Kostel
Assistant Director, Financial Management
d-kostel@northwestern.edu
312-503-3133

Marsha McClellan
Director of Financial Management
m-mcclellan@northwestern.edu
312-503-2836

Keith Olenik
Senior Financial Administrator
keith.olenik@northwestern.edu
312-503-4730

Rachel Rufer
Financial Manager
rrufer@northwestern.edu
312-503-4544

Jessica Thurk
Associate Director of Faculty Affairs
jthurk@northwestern.edu
312-503-3970

Christy Wirig
Director of Budget and Analysis
c-wirig@northwestern.edu
312-503-1601
Appendix

A. NUPlans Contributor and Web Uses
B. Define Default Salary Budget Method
C. Budgeting Existing Employee Salaries
D. Creating and Budgeting Salary Placeholders
E. Budgeting Commitments
F. Self-Balancing Budgets in NUPlans
G. Understanding Carryforwards
H. Revenue/Exp Budget vs. Control Budget
I. Balancing Your Transfers
J. Inactivating Chartstrings in NUPlans
K. Errors in Contributor
Appendix A:
NUPlans Contributor and Web Uses

**Contributor**
- Budget Entry by Chartstring
- Compensation Budgeting
- Grant Budgeting
- Edit Placeholders
- Define Carryforward Usage
- Export Budget Data

**Web**
- Mass-load Comp Input Method
- Commitment Budgeting
- Add Placeholders for New Grants and New Employees
- Inactivate Chartstrings
- Add Accounts
- Run Reports
- Export Budget Summary Report
- Export Report Account Mapping
Appendix B:
Salary Budgets – Define Your Salary Default Method

• You can set a default method in NUPlans Web to define how salaries should be treated initially.
  • “Apply % Change to FY18 Distribution” - You can apply a % increase to certain accounts for your entire budget grouping, or for certain fund/account combinations (i.e. all regular staff salaries on the 110).
  • “Use Amount” – You can define the amount for fund/account combinations.
  • (The FY19 Options are not relevant this year).

Sample: This dept is applying a 1.5% increase to all regular faculty salaries in Fund 172.
Appendix C: Salary Budgets – Existing Employees

Salaries for existing employees should be budgeted in the “Comp Input” tab. This tab will show you each person’s FY18 FASIS annual rate and their FY18 distribution (as of March).

You must select a “Method”. The two choices that apply to FSM users are:

- **Apply % Change to FY18 Distribution** - Representing the % change from FY18
- **Use Amount** – You can enter the new amount in the Amount column.
- **(FSM users should ignore the FY19 Rate Options)**

---

**TIP! Changing the method triggers recalculation. You can copy and paste the method to speed up entry.**
Appendix D: Creating Salary Placeholders – Adding or Editing Placeholders in NUPlans.

To add new positions or promotions, you must create “Placeholders” in NUPlans.

Step 1: Add Salary Placeholders (NUPlans Web)

• Please start your placeholder description with your budget grouping number (FSM xxx).

• You should not use the Employee 1, 2 or 3 placeholders that automatically populate contributor. We will ask you to go back and add placeholders if you use these.

• Once you add the placeholder in NUPlans Web, you will see it in Contributor as soon as you log in.

Step 2: Edit Placeholder Data (NUPlans Contributor)

• Edit Placeholder is where you can:
  – Add the chartstring and salary information for placeholders.
  – Indicate whether the position is “Approved” (flows to budget) or “Unapproved” (does not flow to budget).

• If you don’t indicate approved or unapproved, it won’t flow into your budget.
Appendix E: Budgeting Commitments.

To budget commitments, you must first complete the Commitment Budgeting screen:

1. Select proposed or approved.
2. Select budget grouping.
3. Click to recalculate and save.

---

<table>
<thead>
<tr>
<th>Commitment Category</th>
<th>Department</th>
<th>Description</th>
<th>Amount</th>
<th>Source ID</th>
<th>Forecasting</th>
</tr>
</thead>
<tbody>
<tr>
<td>Commitment 1</td>
<td>Department</td>
<td>Appropriation - Department</td>
<td>0</td>
<td>FSM 3016-0116</td>
<td>50,000</td>
</tr>
<tr>
<td>Line 1</td>
<td>Usage</td>
<td>25,000</td>
<td></td>
<td>FSM C0016-0116</td>
<td>25,000</td>
</tr>
<tr>
<td>Line 2</td>
<td>Net</td>
<td>25,000</td>
<td></td>
<td>FSM 3016-0116</td>
<td>0</td>
</tr>
<tr>
<td>Commitment 2</td>
<td>Department Chair R&amp;E</td>
<td>Appropriation - Department</td>
<td>50,000</td>
<td>FSM 3016-0116</td>
<td>50,000</td>
</tr>
<tr>
<td>Line 1</td>
<td>Usage</td>
<td>35,000</td>
<td></td>
<td>FSM C0186-0116</td>
<td>15,000</td>
</tr>
<tr>
<td>Line 2</td>
<td>Net</td>
<td>35,000</td>
<td></td>
<td>FSM 3016-0116</td>
<td>0</td>
</tr>
<tr>
<td>Commitment 3</td>
<td>Department Chair R&amp;E</td>
<td>Appropriation - Department</td>
<td>50,000</td>
<td>FSM 3016-0116</td>
<td>50,000</td>
</tr>
<tr>
<td>Line 1</td>
<td>Usage</td>
<td>35,000</td>
<td></td>
<td>FSM C0188-0417</td>
<td>15,000</td>
</tr>
<tr>
<td>Line 2</td>
<td>Net</td>
<td>35,000</td>
<td></td>
<td>FSM 3016-0417</td>
<td>0</td>
</tr>
<tr>
<td>Commitment 4</td>
<td>Chair recruitment pkgs-Student/Resident Education 10k, for 5 years</td>
<td>1,533</td>
<td>10,000</td>
<td>FSM 3018-0417</td>
<td>21,533</td>
</tr>
<tr>
<td>Line 1</td>
<td>Usage</td>
<td>10,000</td>
<td></td>
<td>FSM 3018-0417</td>
<td>5,000</td>
</tr>
<tr>
<td>Line 2</td>
<td>Net</td>
<td>10,000</td>
<td></td>
<td>FSM 3018-0417</td>
<td>0</td>
</tr>
</tbody>
</table>

---

• For each commitment, please populate the usage row with amount you plan to spend each year and fill out the Chart String, Account, and Budgeted Amount fields.
Appendix F: Self-Balancing Budgets in NUPlans

In NUPlans, if you budget revenue and expense in amounts that do not equal, the system will automatically plug the difference in order to balance your budget.

Revenues Budget > Expense Budget

• If you have more revenue budgeted than expense, the system automatically budgets the difference on “88991 – Planned Build-up of Reserves”.

• Any amount budgeted on Planned Build-up of Reserves does not add to your control budget and cannot be spent in FY19.

Expense Budget > Revenue Budget

• If you have more expense budget than revenue, the system automatically budgets the difference on 88992 – Planned Use of Reserves.

• You must have carryforward to cover use of reserves. You should be updating your chartstring forecasts throughout May so that the forecasted actuals are as accurate as possible. Once carryforwards post in the new year we will ask you to reduce any budgeted use of carryforward amounts that are > actual carryforward amount.
Appendix G: Understanding Carryforwards

Your carryforward is the cumulative balance of each chartstring at the end of the fiscal year. It is posted at the beginning of the next fiscal year as an expense budget on account 79999.

- In NUPlans, the FY19 beginning carryforward is based on the FY18 forecast that you completed in NUPlans Forecast.

- Because of the way the control budget is calculated, you must budget any carryforward that you plan on using in NUPlans.

- You will see your entire carryforward in NUFinancials, but only the amount that you budgeted to use will be part of your control budget.

- You will need to indicate what the carryforward is being used for on your carryforward tab, in the comments field by chartstring.

- Please continue to update your forecast in NUPlans Forecasting to get the most accurate carryforward balances. The forecast will update NUPlans Budget nightly. Your forecasted FY18 results will also be discussed during your budget meetings.
Appendix H: Revenue and Expense Budget vs. Control Budget

Revenue and Expense Budget

• This is your budget based on what you enter into Contributor.

• It includes revenue and 88991 – Planned Build Up of Reserves.

• It is used, along with actuals and encumbrances, to calculate your cumulative balance and your carryforward at year end.

• Cumulative balance = Carryforward + (Revenue Actual – Revenue Budget) + (Expense Budget – Expense Actual)

Control Budget

• This is the amount that you are able to spend for the fiscal year. Once you’ve spent this amount, NUFIN prevents any further transactions on your chart strings and holds up central journals such as payroll.

• This is based on the expense budget entered in Contributor, including budgeted carryforward.

• It does not include amount budgeted on 88991.

• It is set at the department or division level, not at chart string level.
Appendix I: Balancing your Transfers (88598 and 88298)

The budget summary report is a good tool for checking if your transfers are balanced. Expand Revenue Transfers In Other and Expense Transfers Out Other to see how much is budgeted for these accounts, and cost share transfer expense (88295). Also this year the budget summary report can be run for a specific fund, combination of funds, or total funds.

These amounts should be the same.
Appendix J:
Inactivating Chartstrings In NUPlans Web

- If you are going to inactivate a chartstring before the end of the year or have just inactivated it, look in Change Chartstring Status in NUPlans Web under Chartstring Maintenance.

- If the status in the first column is Active choose Do not budget from the dropdown menu in the Change Status column.

- If you do not do this and you inactivate the chartstring in NUFinancials it will most likely post a zero budget and still show up on reports in FY19.

- If the status is Inactive in NUPlans, it will not show up on your reports next year.

- Choosing the Do not budget status in NUPlans does not inactivate the chartstring in NUFinancials. You must submit an inactivation request to your financial administrator in our office to inactivate chartstrings or chartfields.
Appendix K: Errors in Contributor

Errors in NUPlans

• Please make sure to check the chartstring status on both the Comp Input and the Edit Placeholder tabs. There is a list of all statuses and what they mean on FFRA’s Budgeting site (http://ffra.northwestern.edu/documents/training/nuplans/704/NUPlansChartStringStatuses.pdf).

• The most common error is budgeting compensation on an account that doesn’t exist on your chartstring. If this is the case, this compensation will not be included in your budget.

• Also please check the status (flag) when you budget your commitments.
Questions?