**Fiscal Year 2025 – Guide to the Budget Request Template**

**I. General Guidance**

1. DO NOT use a modified copy of last year’s budget. The budget must be completed using this year’s template.
2. All chartstrings that have Core-related operating revenue or expense should be included in this spreadsheet.
   1. DO include chartstrings that provide support to the core’s recharge operation (e.g. funds to subsidize rates).
   2. DO NOT include chartstrings that are for dedicated effort (e.g. R01 funding to support work for a specific lab or investigator).
   3. DO NOT include equipment awards (S10, MRI).
3. Each chartstring should be presented as a column under the relevant fiscal year(s). If you need to add additional chartstrings, you can insert additional columns. You must provide the chartstring number and department name in each column.
4. Specific columns are provided for Capital Reserve accounts (general equipment depreciation) and for OR Depreciation (NU Office for Research ReLODE loans).
5. If you need to add revenue or expense items that are not specifically listed in the spreadsheet, please use the lines labeled “Other Support” and “Other Expense” (rename as appropriate). Additional rows can also be inserted as necessary.
6. Be sure to put all revenue and expense under the correct chartstring (though most of the Core’s revenue and expense should be under the Recharge chartstring). Only report revenue and expense related to the Core’s activities; non-core related activity on chartstrings that support the core should be omitted.
7. Revenue and expense for the Core must be completed for all 3 years. Data for FY23 should show actual revenues and expenses and should match data from NU Financials. Data for FY24 should reflect projections for the remainder of the current fiscal year. Data for FY25 are budget estimates.
8. When inserting new rows or columns please ensure that they do not disrupt the embedded formulas. Rows and columns inserted between existing rows/columns are generally safe.

**II. Instructions/Explanation of Line Items**

**1. Prior Year Surplus/Deficit** – Any prior year surplus or deficit that relates to the Core.

**2. Revenues**

*Recharge Income* – Collected as fees for products (items, services, instrument use). All revenue must reflect rates approved annually by the Office for Cost Studies.

*Operating Support* – Funds provided by any organization to offset expenses. General operating support targets the difference between the full cost of providing a product and the (often lower) rate that is actually charged to all investigators. Organizations may also provide support to subsidize a specific group of users (e.g. center grant funding to support their members).

*Capital Equipment Funding* – Funds provided by any organization to purchase Capital Equipment, which is defined as *“tangible property having an acquisition value of $5,000 or more and a useful life expectancy of one year or more.”* Fabricated equipment that has an aggregate cost of $5,000 or more and a useful life expectancy of one year or more is considered capital equipment. Repairs, maintenance parts or components, warranty costs, maintenance contracts or annual software licensing fees are not considered capital equipment.

Examples of capital equipment funding include awards from the NU Office for Research annual competition and equipment cost-shares provided by departments and centers. In general, these funds will be offset by an equal expense under “*Capital Equipment*.”

*REVENUE SUBTOTAL* – This line is populated automatically from the information you provide.

**3. Expenses**

*Faculty Salaries* – All faculty salaries and fringe benefits that are charged to the Core (including salary support for the faculty advisor).

*Staff Salaries* – All staff salaries and fringe benefits that are charged to the Core. This includes administrative staff and research technicians.

*Other Wages -* All other types of wages, such as overtime, temporary staff, work-study, additional pay, etc.

*Capital Equipment –* As defined under Revenue (above).

*Equipment Lease* – All expenses related to the leasing of equipment for the Core.

*Service Contracts* – All service-related costs charged to the Core. This includes service contracts, repairs, maintenance parts or components and annual software licensing fees.

*Supplies/Services* – All other supplies/services charged to the Core. This includes laboratory supplies as well as animal care costs.

*Travel* – All travel paid from the Core’s budget should be listed on this line.

*Other Expense* – List any expenses not already captured.

*EXPENSE SUBTOTAL* – This line is populated automatically from the information you provide.

**III. Summary Statistics**

The line items below “NET POSITION” are populated automatically from the information you provide.