GEORGIA INSTITUTE OF TECHNOLOGY
BUDGET SUBMISSION INSTRUCTIONS FOR FISCAL YEAR 2016

Purpose: The principal purpose of the budget planning process is to provide Georgia Tech's senior leadership the essential information needed to:

- Make responsible decisions about the Institute's allocation of limited resources; and
- Determine how those resources will contribute to achievement of Georgia Tech's Strategic Plan goals and strategic initiatives of the divisions.

The budget planning process focuses not only on dollars, but also, on the strategic utilization of resources for Georgia Tech's instruction, research, public service, student support, and administrative support activities.

I.   Applicability: Forms for Resident Instruction (RI) Divisions only

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II. Key Dates – *See attached calendar*

➢ **Month of March**
  o Preliminary budget meetings with Provost and executive vice-presidents with their respective direct reports

➢ **Friday, March 11th or Wednesday March 18th, depending on scheduled date for strategic planning meeting with Office of the President**
  o Submission of final Form 2 to the Office of Institute Budget Planning and Administration ("Budget Office") c/o each division's respective budget analyst and **also** to Robert Foy for *academic units* (robert.foy@business.gatech.edu) OR Dan Taylor for *non-academic units* (daniel.taylor@business.gatech.edu)

➢ **March 16th and 23rd** – separate strategic planning sessions for all divisions:
  o Separate presentations of all divisions' strategic initiatives by deans and other division heads to senior executives, including the President, Provost, Executive Vice President for Research, and Executive Vice President for Administration and Finance; schedule and guidelines for meetings to follow
  o Submission of backup materials for strategic planning meetings five working days prior to a division's Strategic Planning Meeting (submitted to analysts AND to Robert Foy for academic units or Dan Taylor for administrative units)

➢ **Wednesday, April 29th –** Original Budget submission via Internet Budgeting Solution (IBS)

III. Checklist of Budget Submission Forms (blank forms at Budget Office website)

√   **Form 1** [*completed by Budget Office; verified by units*] – FY16 Base Budget Computation

- Budget Office will furnish form for each division, with updates during the budget process
- Forms include details of changes to Fiscal 2015 Original Budget per IBS as of the first of March 2015 (*can be produced as a draft at any time by request to budget analyst*)

- Verify changes in Columns D, E, F, and G to FY15 Base Budget (Column H) for accuracy; see backup in Form 1A
- Columns I through N to be completed at later date

√ **Form 2** [*completed by units*] – Requests for New General Operations Funds for FY16

- List and justify with accompanying narrative specific funding requests associated with the strategic initiatives to be identified in presentations to the Office of the President.
- As part of your narrative, please identify: (1) restricted or unrestricted endowment and non-endowment resources that you intend to use to fund proposed initiatives; and (2) space improvement and related support requirements.
- Requests should be reasonable in magnitude, considering Georgia Tech's continuing fiscal challenges.
- Requests should be divided between recurring and non-recurring items and should be *prioritized for the entire division. There should be only one Priority 1, Priority 2, etc.*
- For recurring items, a three-year projection of costs should be provided on Form 2. These columns are only to be used to project costs of FY16 proposed initiatives and not for programs that begin in FY17 or FY18.
- Form 2A – This form includes and highlights any new items previously approved by the Office of the President. The Budget Office will verify this approval with executives. Please provide to your analyst any backup documentation of pre-approvals.

  NOTES:
  - *The policy established by the President's Office is that funding be allocated to units for new positions from the date that those positions are filled. The funding will then be annualized in the following fiscal year's budget at 100%.*
  - *Deans and other division heads may need to adjust their Form 2 requests following review by their respective Office of the President executives.*

√ **Form 3a** [*completed by Budget Office and IRP for all colleges*] and **Form 3b** [*optional form completed by administrative and other units*] – Key Performance Measures and Personnel; data for colleges to be provided for previous and current fiscal years; projections by colleges for future years in Form 3a optional

√ **Form 4 – Base Budget Analysis for Fiscal 2014 and 2015** (FY15 as of the first of March 2015) [*completed by Budget Office for all units*]

NOTES:

- Electronic copies of forms will be made available to all division budget directors. Blank electronic forms are found on the Budget Office web site.
- Limited funding for merit, market, and retention pay adjustments will be available for FY16. Guidelines for implementing these adjustments will be provided. The salary computation spreadsheet is required for all units and all employees (IBS report 707). The Budget Office will upload "@ rate" information to IBS from report 707 for all units. Units must then enter the budgets by position.

FISCAL YEAR 2016 BUDGET PLANNING CALENDAR

When	Who*	What
November 2014 thru January 2015	MSFAC	- Committee meetings; recommendations to President on mandatory fee requests to BOR
November 25, 2014	Auxiliary Services, Athletics, Tech Fee Comm., Student Govt. Assn.	- Mandatory fee submissions to IBPA and MSFAC
November 2014 - January 10, 2015	EBST and Senior/Executive VP, Admin and Finance/ President	- Review of elective and mandatory fee submissions for recommendation to President - President approval of fees
December 5, 2014	IBPA	- Revenue estimate submission to BOR
December 10, 2014	IBPA/ Office of the President	- Submission of FY16 planning documents: narrative, budget priorities, reduction plan, facilities plan, data sheet
December 15, 2014	Auxiliary Services	- Elective fees due to IBPA - dining, housing, parking
	Selected Campus Units	Submissions to IBPA: - Professional program tuition requests - Miscellaneous fee requests
December 13, 2014	Executive VP, Admin and Finance President	- Submission of FY16 budget narrative to BOR - Submission of FY16 tuition recommendations to BOR
January 13, 2015	IBPA	- Miscellaneous fee requests to BOR (only for information)
January 16, 2015	President	- Graduate and Undergraduate Tuition Proposals to BOR - Professional program tuition requests to BOR (for approval)
January 23, 2015	IBPA	- Mandatory fee requests to BOR
Early February	IBPA	- Budget & Planning Process Instructions to issued
Early to Mid Feb 2015	IBPA	- Presentation of long-range projections from financial model
February 23, 2015	President and Executive Staff	- Budget hearing with Chancellor and BOR staff
Month of March	Deans and Cabinet Members and Individual OOP Executive Staff	- Budget development activities/presentations with individual executives; executive staff development of strategic priority lists and associated budget requests
March 4 and March 11, 2015	IBPA	- Distribution of Form 1's to units
	Campus Units	- Verification of base budget computation in Form 1
March 11 and March 18, 2015	Campus Units - 3/11 for units with 3/16 meetings - 3/18 for units with 3/26 meetings)	- Submission of Form 2 requests & backup documents to IBPA
3 Working Days before Strat. Plg.	Campus Units	- Submission of full presentations to IBPA for strategic initiative meetings with OOP Executive Staff (below)
March 16 & 23, 2015	Deans and Cabinet Members and Individual OOP Executive Staff	- Strategic planning presentations by deans and division heads to Office of the President Executive Staff (see next page)
Late March 2015	General Assembly	- Approval of Appropriations Bill (pending Governor's vetoes)
Week of April 6	IBPA	- Form 1 revisions to campus units based on March BA - Salary plan forms to campus units (including March BA)
April 9-17, 2015	IBPA	- Internet Budgeting Solution (IBS) open to campus - Detailed budget instructions including salary adjustment information to campus units - Hands-on budget workshops for IBS users
April 9-10, 2015	OOP Executive Staff	- Meetings to review budget requests and allocations (pending approval of tuition, fees, & allocs. by BOR at April mtg.)
April 14-15, 2015	BOR	- BOR funding decisions: allocations, tuition, mandatory fees
April 17, 2015	OOP Executive Staff	- Target for final budget decisions (target date)
Late April 2015	IBPA	- Target for allocations to units
April 29, 2015	Campus Units	- Detailed original budget submissions due from campus units
May 8, 2015	IBPA	- GT detailed budget submission to BOR
May 19, 2015	BOR	- Final BOR budget approval of Original Budget
July 1, 2015		- Begin Fiscal 2016
July through October, 2015	Campus Units, OOP and IPRM Staff	- Planning reviews and updates of strategic plans and goals; review of progress of academic and administrative units

NOTE: Dates may be delayed if the General Assembly does not complete the budget by the end of March.

BOR defined dates highlighted in red

Key dates pertaining to campus units highlighted in yellow

See next page for unit budget meetings on March 16th and 23rd

*Abbreviations for "Who" Column:
  MSFAC - Mandatory Student Fee Advisory Committee   BOR - Board of Regents of the University System of Georgia
  IBPA - Office of Institute Budget Planning & Admin ("Budget Office")   OOP - Office of the President
  EBST - Executive Budget Support Team (Sr VP, A&F; Exec Dir IBPA; Dir Acad & Res Finance; Dir Bud Dev'ment & Cap Budgets; Dir Admin Finance)

Sample – Form 1

		Form 1												
		Georgia Institute of Technology												
		Base Budget Computation - General Operations Funding Only												
		Fiscal Year 2016												
DIVISION NAME Division Level		COMPLETED BY BUDGET OFFICE				COMPLETED BY DIVISION	FORMULA	COMPLETED BY BUDGET OFFICE			COMPLETED BY DIVISION		COMPLETED BY BUDGET OFFICE	FORMULA
A	B	C	D	E	F	G	H	I	J	K	L	M	N	O
Department/School	Org #	Original Gen Ops Budget FY2015	New Perm Gen Ops Allocs FY2015	Salary Adjustments & Additions FY2015	Perm Transfers BETWEEN Divisions FY2015	Internal (to division) Transfers FY2015	Initial Base Budget FY2016 (C thru G)	Faculty Promotions FY2016	Merit Increases FY2016	Annualization of FY2015 Permanent Allocations FY2016	Perm Transfers BETWEEN Divisions FY2016	Internal (to division) Transfers FY2016	Approved Workload Allocations FY2016	Proposed Budget FY2016 (H thru N)
							0							0
							0							0
							0							0
							0							0
							0							0
							0							0
							0							0
							0							0
							0							0
							0							0
							0							0
							0							0
TOTAL		0	0	0	0	0	0	0		0	0	0	0	0
		See Form 1a for details of new funding												

Sample – Form 2

		Form 2					
		Georgia Institute of Technology					
		Requests for New General Operations Funding					
		Fiscal Year 2016					

	NOTE: The format of this template should not be changed except to add lines for more requests as needed. Do not insert additional subtotals, but confirm that existing subtotals capture any added lines. Adjust line height for viewing of any request descriptions as needed.
College/ Division	

NOTES:
(a) The magnitude of division requests should be reasonable, considering the fiscal challenges faced by Georgia Tech.
(b) Recurring requests listed at the top of the form should be **prioritized** and should include projections for FY16 and the two out-years, FY17 and FY18.
(c) FY16 requests **already approved by executive staff** should be included on form 2A (see next tab), not this form.
(d) Any requests to restore previously eliminated funding should be included on this form.

A	B	C	D	E	F	G	H
Priority (Highest = 1)	**School/ Department**	**Request Description: One per line (text will wrap)**	**New Faculty Positions (FTEs)**	**New Staff Positions (FTEs)**	**FY16 Request Amount**	**FY17 Projected Cost**	**FY18 Projected Cost**
Recurring Requests:						*(Recurring Requests Only)*	
Subtotal - Recurring Requests			0.0	0.0	$0	$0	$0
One - Time Requests:							
Subtotal - One-Time Requests					$0		
TOTAL REQUEST					$0		

FY17 and FY18 should be amounts above and beyond the FY16 requested amount for the same line item.
Requests for recurring personal services funding must include FTEs but **NO FRINGE.**

The format of this template should not be changed except to add lines for more requests as needed. Do not insert additional subtotals, but confirm that existing subtotals capture any added lines. Adjust line height for viewing of any request descriptions as needed.

Flow Chart – GT Budget Process (page 1 of 2)

Georgia Tech Budget Process

	July - October	November - January	January - March

Georgia Tech Internal Budget Preparation

President Develops and Presents Capital and Preliminary Operating Priorities to BOR and Legislators

Staff/Unit Proposals: Revenue Estimates Fee Proposals Tuition Proposals

Mandatory Student Fee Advisory Comm.: Mandatory Fee Recs to President

President and Executive Staff Review Tuition and Fee Proposals & Spending Priorities for Next FY

President Proposals to BOR: Tuition & Mandatory Fees Spending Priorities: Operating and Capital

Division Heads Strategic Plan/Budget Proposals to Executive Staff

Division Heads/ Ofc of President Exec. Planning Meetings: to Discuss Plans and Budgets

Board of Regents Review and Approval

BOR Development and Presentation of Capital and Formula Funding Proposals to Governor

Chancellor and BOR Staff Review of Institution's Spending Priorities and Tuition/Mandatory Fee Proposals

Chancellor Recommends Tuition, Fees, Allocations to BOR

Governor's Budget; Genl Assembly Review & Approval

Governor/ OPB Review of State Agency Proposals; Development of Proposed Budget to Legislature

Governor Proposes Budget to Legislature

General Assembly Reviews Governor's Budget Proposal: Hse W&M Comm, House, Senate Finance, Senate, Conference Comm.

General Assembly Approves Appropriations Act

Flow Chart – GT Budget Process (page 2 of 2)

Georgia Tech Budget Process

	March-April	May-June	July-June

Georgia Tech Internal Budget Preparation

- **Division Heads/ Ofc of President** Exec. Planning Meetings: to Discuss Plans and Budgets
- **Division Heads** Present Plans and Budgets to Executive Staff
- **Office of the President** Determines Preliminary Allocations to Divisions
- **Budget Ofc**: Allocations to Divisions **Division Heads**: Determine Internal Allocations
- **Departments and Divisions** Submit Detailed Budgets and Salary Plans (late April)
- **Budget Ofc** Prepares Original Budget & Submits to BOR (May 1st)

Office of the President: Review Budget Status Quarterly; Additional Allocations or Reductions

Division Heads/ Dept Heads: Further Allocations/Budget Shifts

Campus Budget Staff: Monthly BA's

Budget Office: Monitor Budgets, Assist Units, Quarterly Am'ments to BOR, Manage Closeout and Cleanup

Board of Regents Review and Approval

- **Chancellor** Recommends Tuition, Fees, Allocations to BOR
- **BOR** Approves Tuition, Fees, Allocations to BOR (April BOR mtg)
- **BOR** Official Budget Approval (May meeting)

BOR Staff: Quarterly Budget Reviews and Year-End Activities

Governor's Budget; Genl Assembly Review & Approval

- **General Assembly** Approves Appropriations Conference Bill
- **Governor/ Genl Assy** Gov. Reviews Budget: Vetoes and Overrides
- **Final Appropriations Act**