

**The Asking Budget
Rutgers, The State University of New Jersey**

Under State law, each department of the State government, board, commission, officer or other State agency shall file with the State an annual request for appropriation.

The guidelines and instructions for this Asking Budget are issued each year by the State's Office of Management and Budget.

The State appropriation, in support of operating costs, is a critical source of revenue to the University. In the current fiscal year (FY 2007), the operating budget for the General University (GU) is \$776.0 million. Of that amount, \$283.7 million is provided by the State. The State also provides funding for the Agricultural Experiment Station (AES) in the amount of \$25.7 million.

Not included in the amounts above are the fringe benefit costs (health, pension, social security, etc.) associated with the 6,621 authorized positions at the GU and the 424 authorized positions at the AES. The estimated cost to the State for these benefits in FY07 is \$134.4 million. When the State authorized these positions, it also obligated the State to pay the fringe benefit costs associated with these positions. The University does not request funding for these fringe benefit costs. They are funded in a separate section of the State Budget, with the State determining the amount needed to fund the benefits. The benefits are set by State and Federal laws.

For both the GU and the AES, the State provides target amounts for the budget submission. Any requests above the target are submitted on a special form designed for this purpose.

The target amounts are determined by the State after reviewing revenue projections for the budget year and projected mandatory expenditure increases for the budget year, in conjunction with the priorities established by the Governor's Office. For FY 2008, both the GU and AES targets were the same amounts as the FY 2007 appropriations.

The Asking Budget provides the State with information on the most recently completed fiscal year, the current fiscal year and the asking budget year. The information is designed to tell the State what can be accomplished within the target amount and what additional funds the University is seeking in order to enhance its operations.

The elements of the Asking Budget, a description of each, and copies of the actual forms submitted for the General University in the FY 2008 Asking Budget follow.

**Elements of the Asking Budget
Rutgers, The State University of New Jersey**

(The fiscal years identified are based on the FY 2008 Asking Budget.)

President's Statement

This statement highlights major details of the University's request and indicates how the request furthers the University's mission. It also discusses major accomplishments/changes that occurred during FY 2006 as well as those anticipated during FY 2007.

Budget Request (BB-102)

This form functions as the University's official FY 2008 Budget Request. The form provides a summary of the University's request for dollars and positions for prior years and the budget year under consideration. As the "official" request, it requires the signature of the Vice President for University Budgeting.

Financial Summary (FINSUM)

This form provides financial data for the most recently completed fiscal year (FY 2006), the current fiscal year (FY 2007) and the asking budget year (FY 2008). For the asking budget year, it provides financial data at the State target amount and the State target amount plus enhancements. The form includes information on all Educational and General revenues and expenditures. Included in the revenues are: tuition, student fees, state appropriations, federal appropriations and state funded fringe benefits, endowment and investment income, and indirect cost recoveries. The expenditures are shown by use: instruction, separately budgeted research, extension and public service, libraries, student services, operation and maintenance of plant, general and institutional support, and student financial aid.

Also included is financial data on debt service and auxiliary operations as well as transfers for deferred maintenance, capital improvements and contingencies.

Revenue Statement (BB-103)

This form provides actual revenue data for the most recently completed fiscal year (FY 2006) and projected revenues for the current fiscal year (FY 2007) and the asking budget year (FY 2008).

The revenues are separated into General State Fund Revenues, Special Fund Revenues and Auxiliary Services Income.

The Special Fund Revenues include contracts and grants for research and sponsored programs, restricted revenues supporting various student aid programs, and other restricted/designated funds for a variety of activities, such as summer school and continuing education programs.

The Auxiliary Services Income is income and fees directly related to the cost of such services as housing and dining.

[FY 2007 Student Income](#)

This form supports the Tuition and Non-Resident Tuition amount shown in the General State Fund Revenue section of the Revenue Statement. The form shows the number of full-time equivalent students, the annual tuition rates and the tuition income from those students calculated by multiplying students times tuition rates.

[Evaluation Data \(BB-104\)](#)

This form provides data for the two most recently completed fiscal years (FY 2005 & FY 2006), the current fiscal year (FY 2007) and the asking budget year (FY 2008). Three types of data are provided:

Program Data – This includes information on enrollments, degree programs offered, degrees granted, student/faculty ratios, SAT scores, retention and graduation rates and cost of attendance.

Operating Data – This shows the allocation of expenditures/appropriations by use (Instruction, Separately Budgeted Research, etc.) and Special Purpose (in some cases the State specifies what appropriations can be used for).

Position Data – This shows the number of State authorized positions. The State funds the fringe benefit costs for these positions.

[Appropriations Language \(BB-104-2\)](#)

This form is used to add, change or delete appropriations language that appears in the State's annual Appropriations Act. Appropriations language can direct that certain amounts be spent on specific programs, and can provide other direction to the University. In effect the language expresses legislative intent.

[Appropriations Data \(BB-105\)](#)

This form provides appropriations data for the most recently completed fiscal year (FY 2006), the current fiscal year (FY 2007) and the asking budget year (FY 2008).

The FY 2006 data shows the original appropriations, supplemental appropriations, re-appropriations (appropriations carried over from the prior year), receipts, re-

appropriations of receipts (receipts carried over from the prior year), transfers, total available (this is the sum of all of the previous items), and expended.

The FY 2007 data is the adjusted appropriation. This is the total of the original appropriation, any supplemental appropriations and any transfers from outside the University (for example, funding for salary increases is appropriated by the State to an Inter-departmental account and transferred to the University).

The FY 2008 data is the amount that the University is requesting from the State.

Salary Calculations-Summary (SALCALC)

This form provides data on the cost of contractual salary increases for the budget year (FY 2008). The data is presented by bargaining unit and splits the calculation between COLA (for Rutgers this is split between Across-the-Board and Merit depending on the bargaining unit) and longevity increments. Since all salary contracts expire at the end of June, 2007, the COLA shown on this form in the FY 2008 Asking Budget is based on a 1% increase for modeling purposes.

Budget Initiative Form (BIF)

This form is used to request funding from the State above the target amount. The information on the form includes:

Program Purpose – this is a statement as to the purpose of the program that is most affected by the initiative; whom the program serves, and the current condition of the program if an existing program

Initiative Impact – this is a clear explanation of the initiative, its impact on the program and the population served; a timeline for implementation; and the known consequences, or obstacles to, implementing the initiative

Out-Year Considerations – this identifies the implications that this initiative will have beyond FY 2008, including its future costs

Additional Information – this provides other information that would be useful to the State in making a funding decision

FY 2008 Request – This is the amount of funding and the number of positions requested

Out-year Funding – This is the amount of funding needed in FY 2009, FY 2010 and FY 2011 to maintain the initiative