Fiscal Year 2019 Budget Request Template - Guide

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 revenue or expense should be included in this spreadsheet. DO include chartstrings that provide support to the core’s recharge operation (e.g. funds to subsidize rates). DO NOT include chartstrings that are for dedicated effort (e.g. R01 funding to support work for a specific lab).
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 list 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, which is specific to 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 Income” 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 from the template.
7. Revenue and expense for the Core must be completed for all 3 years. Data for FY17 should show actual revenues and expenses. Data for FY18 should reflect projections for the remainder of the current fiscal year. Data for FY19 are budget estimates.
8. When creating new rows or columns, please copy/adjust the appropriate formulas as necessary.
9. The Depreciation Schedule tab is a REQUIRED item. However, only items costing $50,000 or more need to be listed.

II. Instructions/Explanation of Line Items

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

ii. Revenues

*Recharge Income* – Collected as fees for products (items, services, instrument use), and 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 grants).

*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 semiannual competition and equipment cost-shares provided by departments and centers at any time. 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. The formulas may have to be adjusted if new columns or rows are added to the spreadsheet.

iii. 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 type 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 contracts charged to the Core. This includes repairs, maintenance parts or components, warranty costs, maintenance contracts 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. The formulas may have to be adjusted if new columns or rows are added to the spreadsheet.

III. Summary Statistics

The line items below “NET POSITION” are populated automatically from the information you provide. The formulas may have to be adjusted if new columns or rows are added to the spreadsheet.

IV. Equipment

You are required to provide a list of all equipment present in the core that cost $50,000 or more, whether recently purchased or not, on the tab labeled “Equipment”. If the equipment is being depreciated please provide the relevant schedule. The Cores program in the Office for Research needs these data to justify the funds provided by NU to support new and replacement equipment purchase.