

IU INDY SUPPLEMENTAL BUDGET GUIDELINES FOR FY 2025-26

GENERAL INFORMATION

Undergraduate instructional fees are increasing by 2% for Resident Undergraduate and 2% for Nonresident Undergraduate.

For Details on the salary policy see University Guidelines

For fringe rates see Attachment C.

A change to a position and/or incumbent must be processed on an E-Doc and posted in PeopleSoft before it will be reflected in budget construction. You cannot make changes to positions and incumbents within budget construction. Changes in accounts and subaccounts used to fund positions can still be changed in budget construction.

Changes in salary plan and grade cannot be anticipated in budget construction. If units wish to reserve funds for use after July 1 when a position is formally reclassified, such funds should be budgeted as salary reserves.

Complete the Total Intended amount and FTE fields only if you are budgeting for positions that are split-funded (funded from multiple accounts) or for positions of less than 1.0 FTE. These fields are used as a tool to identify the total salary request for the individual and the total FTE effort the individual will work.

Any vacant position budgeted must meet the appropriate minimum salary level. Only vacant positions that are anticipated to be filled in the coming fiscal year should be included in the budget. Do not budget vacant positions in Contract and Grant accounts (40 through 59).

When entering salaries of administrators that are set by the Chancellor or President, the percentage increase in compensation should follow the salary policy of the RC.

Salaries for new faculty administrators should have two components to their salary. One component is the traditional 10/12-month base amount and is budgeted in object code 2000. The second component is the Administrative Supplement, and the specified amount is budgeted in object 2000, sub-object ADM.

Non-exempt employees with a wage rate that exceeds the maximum wage rate will have a frozen base salary, until the maximum of the wage structure catches up to that wage rate. This is referred to as a Fiscal Year Supplement (FYS). Departments should budget the requested salary to indicate the request annual salary for the employee. Amounts that exceed the maximum will be paid in the form of a Fiscal Year Supplement (additional pay paid over the fiscal year) initiated by University Human Resources.

The minimum wage rate for all full time benefits eligible staff will be \$15.00 per hour. The minimum wage for all temporary hourly employees is \$10.15 per hour.

There should not be any full-time hourly employees. Appointed positions are to be established for hourly employees working more than 1,508 hours in a fiscal year. (The appointed position needs to be established through the normal HR process.)

All employees who are in temporary hourly positions that have reached 900 hours of service in a single calendar year shall be covered going forward by the Retirement & Savings Plan, unless covered by another University-sponsored retirement plan. Units should budget in the appropriate object code with the corresponding fringe rates.

Object code 0110, beginning cash, should not be used in budget construction.

Do not use the transfer object codes (9920, 9924, and 9925) that tie to the Salary levels in budget construction. These are not coded to reflect the fringe benefit costs.

The CTE projects no longer need to be tracked using CTExx sub accounts.

GENERAL FUND ACCOUNTS

Fiscal Officers will receive the income/contra expense detail of the general fund as it needs to be budgeted in the RC. Accounts, object codes, and dollar amounts cannot be changed. The income detail will include tuition/fees, appropriations, incidental income (Inc Inc) and assessments. Please remember, assessments are shown as contra income in the RCB account (12xxx87).

The amounts for instructional and non-instructional fees for Summer I and Summer II have been combined using the appropriate 10xx object codes.

The general fund proforma (income only) is being distributed separately.

Schools on the Fort Wayne campus must balance within the Fort Wayne org's along with balancing at the RC level

NON-GENERAL FUND ACCOUNTS

The All-Funds budgeting model requires that all material revenues and expenditures are planned and budgeted including Non-General Fund accounts. For additional information including guidelines and new business practices on how to budget these accounts please see <https://fms.iu.edu/afb/business-process-changes/>.

Income and Expenditures must balance by account.

For accounts expiring on or before June 30, you can budget positions if you expect that the contract or grant will be renewed. If the account has a valid continuation account, the funding lines entered on the expired account will automatically roll to the continuation account as part of the budget load process.

Budget Submission Expectations

Narrative

Fiscal Officers should prepare a written narrative describing significant changes in the budget. This should be by sub fund group in all fund groups. Treat it as a variance exercise explaining changes in the fund groups and what is driving those changes.

In addition to the narrative above, please address the following prompts

The prompts below are intended to assist you in outlining any changes in priorities, investments, or funding that will impact the FY26 budget.

- I. Are there any planned investments that have been removed from the budget due to financial constraints? Are there concerns with the ability to maintain a balanced budget and fund strategic priorities?
- II. Please describe any reallocations or major cuts in programs and/or categories that were required in preparing the budget. Provide details about how the RC was able to balance your budget. This would include examples of specific positions or programs that were added or eliminated.
- III. Are there opportunities for revenue growth that your unit plans to pursue in FY 2026? How are those reflected in the budget?
- IV. Are there new or additional investments being pursued in FY26 that align with campus initiatives (e.g. 2030 Strategic Plan)? Please identify which fund type(s) the investment impacts and how it is reflected in the budget.
- V. Please detail any notable reductions and/or reallocations that have occurred in preparation for the FY26 budget. How are those changes reflected in the budget?
- VI. Are there any other areas of concern not previously mentioned? Please provide any additional information about the financial health of your unit that would be helpful for us to know about (e.g. if your unit is struggling but has a plan to improve, changes to a unit that will have a fiscal impact, etc.)


Supporting Schedules

1. A detailed schedule of any planned uses of fund balance and cash reserves during the fiscal year.

Account #	Amount	Purpose

2. A schedule of newly funded investments (for example, new salary lines or reserves; new program activities; funding increases significantly over baseline maintenance increases), with account and object code references.
3. A schedule of reallocations – reductions of budget lines made to free up resources for other activities/lines, with account and object code references.
4. A supporting schedule with explanations for all amounts budgeted in salary reserves (object 2005, 2405, 2504) and salary savings (objects 2003, 2403, 2502) by account and object code.
5. A supporting schedule with explanations for all amounts budgeted in unallocated (7900) by account.
6. A supporting schedule with explanations for all amounts budgeted in 7970 operating margin and 7971 non-recurring use of cash.
7. A supporting schedule ([25-26 Increases](#)) using the spreadsheet provided. There are 2 tabs on the spreadsheet, one for explanations for all excludable exception codes (academic & Staff) and a 2nd tab for any increases over 8% without an excludable exception code

Budget Due Dates *Budgets are due Wednesday April 16th *****

It is critical that budgets are completed timely in order to consolidate the campus submission. Please contact the Budget Office when you have completed your budget. Please submit the narrative and supporting schedules in your RC\Budget Construction\FY 25-26 folder in One Drive folder at  [Fiscal Officers-Budget Office](#) .

Fiscal Officers should plan to be available after submitting budgets to answer any questions that may arise. If you are going to be out of the office between budget pullup and final April 16th and June 16th please e-mail the IUPUI Budget Office at indybud@iu.edu with additional contact information.