Contents

1. IFR background, budget process and deadlines 2
2. Revenue Worksheet and Instructions 3-4
3. Expenditure Worksheet and Instructions 5-8
4. IFR Cash Transfers and Cash Summary Worksheet and Instructions 9-10
5. Final Budget Packet 11
6. Authorized Signature(s) Form 12
7. Comment Form 13
8. Fee Policy Guidelines – DRAFT 14
9. Authorization Form to Establish or Revise a Fee 15
Income Fund Reimbursable (IFR) Fund: Budget Preparation Instructions

**Background and Definition**

The IFR fund was established by the NYS Division of Budget as a special revenue fund and was later expanded upon by the State legislature through the Operating Flexibility Act. This fund is the financial and administrative mechanism through which SUNY conducts self-supporting educationally related activities not specifically funded within the regular state operating budget. The IFR fund operates and administers the fiscal aspects of these activities, which include but are not limited to:

1. Grants & Contracts not administered by Research Foundation
2. Tuition from credit bearing academic programs
3. Pass-through activities
4. Student fees
5. Fees for services & facilities
6. Service center accounts & cost recovery

**Plattsburgh’s IFR Budget Process**

IFR accounts are self-supporting accounts and therefore must base their budgets on cash reserves, estimated revenue, expenditures, fringe benefit assessments and other cash transfers as applicable. The budget worksheets for IFR accounts have three pages and have been designed to capture this information.

Please provide a narrative explanation of any proposed changes to the budget from the previous year. This narrative is critical, as it will assist in determining the allocation of new resources or reallocation of current resources and provides a linkage to campus strategic priorities. There is no specific narrative form so please attach documentation as needed.
# IFR Budget Worksheet 1 – Revenue Estimate

**Plattsburgh State**  
**Income Fund Reimbursable (IFR) Budget Worksheet**

<table>
<thead>
<tr>
<th>IFR Account Number:</th>
<th>IFR Account Title:</th>
</tr>
</thead>
<tbody>
<tr>
<td>IFR Manager:</td>
<td>Organizational Division:</td>
</tr>
<tr>
<td></td>
<td>Dean/Dir/Unit:</td>
</tr>
</tbody>
</table>

## Revenue Estimate

<table>
<thead>
<tr>
<th>Fee Description &amp; Fee Amount (Please list separately)</th>
<th>Banner Detail Code</th>
<th>Revenue Estimate</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td></td>
<td>$</td>
</tr>
<tr>
<td>2.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>3.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>4.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>5.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>6.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>7.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>8.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>9.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>10.</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**Note:**  
For accounts with more than ten revenue items, please refer to the report included in your budget packet for a complete list your revenue detail codes. Please attach additional revenue detail as necessary.

## Overhead Charges Assessed On Revenue:

<table>
<thead>
<tr>
<th>Overhead Type</th>
<th>Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Administrative Overhead</td>
<td>Estimated revenue * «Admin_OH»</td>
</tr>
<tr>
<td>Maintenance Overhead</td>
<td>Estimated revenue * «Maint_OH»</td>
</tr>
</tbody>
</table>

**Total Overhead Charges**

$  

**Estimated Net Revenue** (Revenue less overhead) Also enter on page 3 - Cash Summary

$
The revenue page includes administrative data at the top, account number, account title, account manager and organizational division and unit. The remainder of this page is designed to capture the IFR’s revenue detail. Please review any pre-posted information and make changes as necessary.

1. **IFR Account Number and Title:** Please verify

2. **IFR Account Manager:** Please enter primary account manager (We will use this information to update the authorized signatory list)

3. **Division and Dean/Dir/Unit:** Please verify and change as appropriate

4. **Estimate Annual Revenue**
   All current sources of revenue and its respective Banner Detail Code are preprinted on this page. Please enter your revenue estimate for each item in the Revenue Estimate column located to the right.

   In the event you are proposing new fees or changes to existing fees, please complete the “Authorization Form to Establish or Revise a Fee” and include this information in your budget request. This form is included later in these instructions. Contact the Accounting Office, Jennifer Bouyea at extension 3614 if you have questions related to this form. **Please indicate that a new or revised fee has been requested on the budget worksheet with an (*) or other indicator.**

   **Total Estimated Revenue:** Sum of estimated revenue column.

5. **Overhead Charges on Revenue:**
   IFR accounts are charged for administrative and maintenance overhead as appropriate. These charges are a percentage assessed on revenue deposited into the account. IFR’s are typically charged 5.6% for administrative overhead and 8.7% for maintenance overhead. These rates have been pre-posted on the worksheets.

   Administrative Overhead: \[= (\text{Administrative O/H rate} \times \text{Total Estimated Revenue})\]

   Maintenance Overhead: \[= (\text{Maintenance O/H rate} \times \text{Total Estimated Revenue})\]

   Total Overhead Charges: \[= (\text{Administrative O/H} + \text{Maintenance O/H costs})\]
### 6. Estimated Net Revenue:

\[= (\text{Total Estimated Revenue} - \text{Total Overhead Charges})\]

**IFR Budget Worksheet 2 – Expenditures**

This page is where you will determine your expenditure allocation request for next year. Prior year final approved budget information has been pre-printed on the worksheet where appropriate. Specific column and row instructions follow.

#### IFR Expenditures

<table>
<thead>
<tr>
<th>Expenditure Category</th>
<th>Object</th>
<th>Prior Yr Final Budget</th>
<th>Changes</th>
<th>Proposed Bdgt</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td>FTE</td>
<td>Amount</td>
<td>FTE</td>
</tr>
<tr>
<td><strong>Personal Service Regular</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Non-Instructional</td>
<td>0000</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Instructional</td>
<td>0400</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Estimated salary raises</td>
<td>1000</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Overtime</td>
<td>1948</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Other</td>
<td>1999</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Total PSR</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Temporary Service Salary</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Non-Instructional</td>
<td>2000</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Instructional</td>
<td>2400</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Grad Student</td>
<td>2698</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Student Temp Service</td>
<td>2699</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Total Temporary Service</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Other Than Personal Service (OTPS)</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Office and annual supplies</td>
<td>3000</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Travel</td>
<td>4000</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Other services and repairs</td>
<td>5000</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Utilities</td>
<td>5500</td>
<td></td>
<td>N/A</td>
<td></td>
</tr>
<tr>
<td>Equipment</td>
<td>7300</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Total OTPS</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Total Expenditure - Budget Request</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
**IFR Expenditures Budget Worksheet 2 – Column Descriptions**

**Column 1** is the budget expenditure category. There are three major object categories:
- Personal Service Regular (PSR)
- Temporary Service Salary (TS)
- Other Than Personal Service (OTPS)

**Column 2** is the corresponding four-digit object code assigned to the expenditure category. These codes are standard throughout SUNY. Object numbers range from 0000 to 1999 for PSR, 2000 to 2999 for TS and 3000 to 8999 for OTPS. The major objects we allocate to have been provided on the worksheet.

**Columns 3 and 4** are pre-posted with last year’s approved budget information - FTE (full time equivalent) and allocation amounts. These columns will be used for comparison purposes as you determine your proposed budget changes for the next budget year.

**Column 5** represents FTE changes being requested for next year’s budget. Use Column 3 to determine the change over last year’s FTE budget. For example, if you are proposing to permanently reduce one full-time position in your department, enter a negative (1.0) in this field. **Note - FTE changes are only applicable in the PSR category.** Amounts in this column should be addressed in your budget narrative.

**Column 6** represents dollar changes only. Use Column 4 to determine the change over last year’s budget. For example, if you are proposing to add $500 to your office supplies budget, enter $500 in this column on the Office and Annual supplies row and include the reason in your budget narrative.

**Column 7** is the total FTE you are requesting in next year’s budget. It is the sum total of last year’s budgeted FTE plus or minus any FTE changes being requested for next year. **Note - FTE changes are only applicable in the PSR category.**

**Column 8** is the total dollars you are requesting in next year’s budget. It is the sum total of last year’s approved budget amount plus or minus any dollar changes being requested for next year.
PERSONAL SERVICE REGULAR ("PSR") SECTION

Note: Please refer to the PSR salary information, if applicable, provided along with your IFR worksheet to complete this section.

Non-Instructional – Object 0000
This includes FTE and salary information related primarily to your full time employees with non-academic titles. Technically it includes any employee, full or part-time, with a pay basis of ANN or CYF. An informational sheet is included in your IFR budget packet with salary and FTE information for employees whose salaries are charged to the IFR. This sheet shows their current and prior year salary amounts. **Please adjust the salary request to your employee’s most current salary.**

Instructional – Object 0400
This includes FTE and salary information related primarily to your full time employees with academic titles. Technically it includes any employee, full or part-time, with a pay basis of CAL. An informational sheet is included in your IFR budget packet with salary and FTE information for employees whose salaries are charged to the IFR. This sheet shows their current and prior year salary amounts. **Please adjust the salary request to your employee’s most current salary.**

Estimated Salary Raises – Object 1000
On this line please estimate salary increases for each of the following:
- Contractual Salary Increase – See Budget Call Letter for this information
- Anticipated salary promotions outside of contractual increases

Overtime – Object 1948
Please estimate any overtime expenditures you anticipate for the next year. You may wish to review your current year expenditures on the SUNY Web to help estimate this amount.

Other – Object 1999
For payroll expenses that do not fit into one of the above, please enter it here and attach a brief description. Examples include: Pre-shift briefing for University Police.
TEMPORARY SERVICE ("TS") SECTION
Note: Please refer to the Temporary Service salary information, if applicable, provided with your IFR worksheet to complete this section.

Non-Instructional – Object 2000
This includes salary information related primarily to your temporary employees with non-academic titles and technically, with a pay basis of BIW, FEE or HRY.

Instructional – Object 2400
This includes salary information related primarily to your temporary employees with academic titles and technically, with a pay basis of BIW, FEE or HRY. Adjunct lecturers would be the most common example.

Grad Student Payroll – Object 2698
This line is for graduate students who have been approved through the Graduate Assistanceship program coordinated through the Office of the Provost. These students receive a graduate assistanceship stipend and are paid on the Graduate Student payroll.

Student Temp Svc Payroll – Object 2699
This includes students who are paid on the Student Temporary Service payroll. Do not include students being paid from College Work Study funds or students receiving graduate assistanceship stipends.

OTHER THAN PERSONAL SERVICE ("OTPS") SECTION
Note: You may find it helpful to refer to your account’s current or prior year OTPS expenditures on the SUNY Web.

Office/Annual Supplies – Object 3000
This category of expense includes disposable office supplies, printing supplies, lab supplies, classroom supplies, books, athletic supplies, small tools, etc.

Travel – Object 4000
Travel includes expenses for automotive recharges, meals, lodging and transportation expenses while in travel status.

Other Services and Repairs – Object 5000
This includes postage, printing and duplicating, professional memberships, leases for equipment and property, equipment maintenance and repairs, instructional technology expenses, service and consultant contracts, telephone charges and contracts etc. This is the catch-all category and would include any expense that is not covered under one of the other expense categories.

Utilities – Object 5500
Utilities include natural gas, electricity, fuel oil etc. Not budgeted for in IFR

Equipment – Object 7300
Equipment expenses include classroom equipment, library books, library serials, library audiovisual materials, large furniture or office equipment, IT equipment, musical instruments or sports related equipment.
# IFR Budget Worksheet 3 – IFR Cash Transfers and Cash Summary

## IFR Cash Transfers

### Fringe Benefit Charges on PSR and Non Student Temporary Service:

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Total PSR (from previous page)</td>
<td>$</td>
</tr>
<tr>
<td>Total Non-Student TS – Objects 2000 and 2400 (previous page)</td>
<td>$</td>
</tr>
<tr>
<td>Total Salary subject to Fringe benefit assessment</td>
<td>$</td>
</tr>
<tr>
<td>Budget Year Fringe Benefit Rate (estimated)</td>
<td>50.00%</td>
</tr>
<tr>
<td><strong>Total Fringe Benefit Cost (FB rate * salary)</strong></td>
<td>$</td>
</tr>
</tbody>
</table>

Enter amount in Cash Summary Section Below

### Other Cash Transfers:

<table>
<thead>
<tr>
<th>Description</th>
<th>Add or (Subtract)</th>
</tr>
</thead>
<tbody>
<tr>
<td>College Operating Reserve</td>
<td>$</td>
</tr>
<tr>
<td>IFR Deficit Reduction</td>
<td>$</td>
</tr>
<tr>
<td>IFR Operational Reserve</td>
<td>$</td>
</tr>
<tr>
<td>IFR Equipment Reserve</td>
<td>$</td>
</tr>
<tr>
<td>Other – please describe</td>
<td>$</td>
</tr>
<tr>
<td><strong>Total Other Cash Transfers</strong></td>
<td>$</td>
</tr>
</tbody>
</table>

Enter amount in Cash Summary Section Below

## Cash Summary

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Estimated Net Revenue – from page 1</td>
<td>(+) $</td>
</tr>
<tr>
<td>Less: Total Expenditure – Budget Request – from page 2</td>
<td>(-)</td>
</tr>
<tr>
<td>Less: Total Fringe Benefit – from page 3 above</td>
<td>(-)</td>
</tr>
<tr>
<td>Plus or Minus: Other Cash Transfers – from page 3 above</td>
<td>(+) or (-)</td>
</tr>
<tr>
<td><strong>Estimated annual cash (deficit) surplus</strong></td>
<td>(=)</td>
</tr>
<tr>
<td>Plus Estimated Cash Balance – (Beginning of Year)</td>
<td>(+)</td>
</tr>
<tr>
<td><strong>Estimated Cash Balance – (End of Year)</strong></td>
<td>(=) $</td>
</tr>
</tbody>
</table>
Fringe Benefits Cash Transfer

IFR accounts are assessed for employee fringe benefits – based on all salary costs except student and grad student payroll. The fringe benefit rate assessed changes each year as determined by the NYS Office of the State Controller.

- Total PSR: = Total PSR amount as per proposed budget on page 2
- Total Non-Student TS: = (Non-Instructional TS + Instructional TS) per page 2
- Total Salary subject to Fringe: = (Total PSR + Total Non-Student TS)
- Total Fringe Benefit Cost: = (Total Salary subject to Fringe * FB rate)

Other Cash Transfers

This section accounts for other direct transfers of cash to or from the IFR account. Direct cash transfers simply change the cash balance of an IFR account. As such, we do not request expenditure allocation for cash transfers. The common cash transfers are listed on the form and include transfers for College Operating Reserves, IFR Deficit reduction, IFR Operational Reserves and IFR Equipment Reserves. Please indicate any transfer amounts in the appropriate row. For transfers not specifically identified, please use the “Other” line. Describe what the transfer is for and enter the corresponding amount.

- Total Other Cash Transfers = (sum of all “Other Cash” transfers)

Cash Summary Section

This section recaps the estimated cash situation of the IFR based on your proposed revenue, expenditure and cash transfer budget request. In order to complete this section, you must first estimate what your beginning cash balance will be. To assist in determining this, you may want to review your current cash activity and balance using SMRT.

IFR accounts are self-sustaining accounts, which means they must generate enough revenue to cover all costs. **The worksheet should show a positive estimated cash balance when completed.** If not, please make any necessary changes in your request to eliminate the negative balance. If still negative after changes, please explain why the balance is negative and what plan you have to return the account to a positive cash status.
When completed, your budget packet should include the following:

- Completed IFR Account Worksheet(s)
- Budget Narrative and supporting documentation
- Authorized Signature Form
- Comment Form

Please send the completed packet to your Level 2 reviewer – Dean, Director – in accordance with our budget deadlines. The Budget Office will work with the Deans and Directors to collect all IFR budget requests for technical review prior to review at the Vice President level.

We are building an inclusive and meaningful budget process at Plattsburgh State. We look forward to your participation, input, concerns and comments. If you have any questions, please contact the Budget Office anytime via e-mail or at the phone numbers listed below.

Clark M. Foster
Budget Officer
Kehoe 909
518-564-3601
c Clark.foster@plattsburgh.edu
Authorized Signature Form

For each account please complete an Authorized Signature” form and submit with your budget proposal. **We only need the names of individuals authorized to initiate transactions from an account.** Dean’s, Directors, Vice-Presidents and the President are automatically authorized for their respective accounts.

This information will be used to update SUNY’s database of authorized signatures for Plattsburgh accounts.

Plattsburgh State University
Authorized Signature(s) Form

Date ___________________________

Account No._____________________  Account Title _________________________________

Authorized Signature(s):

<table>
<thead>
<tr>
<th>Name (Printed)</th>
<th>Title</th>
<th>Signature</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. _______________</td>
<td>_______________</td>
<td>_______________</td>
</tr>
<tr>
<td>2. _______________</td>
<td>_______________</td>
<td>_______________</td>
</tr>
<tr>
<td>3. _______________</td>
<td>_______________</td>
<td>_______________</td>
</tr>
<tr>
<td>4. _______________</td>
<td>_______________</td>
<td>_______________</td>
</tr>
</tbody>
</table>

Please submit with budget package
Comment Form

Please use this form to express any comments you have concerning this budget booklet or budget process. We are evolving at Plattsburgh State as the campus seeks to integrate our strategic planning, assessment and budget processes. Your feedback is always welcome and important, even more so at this critical point in time.

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_________________________________________________________________________________________________
_________________________________________________________________________________________________
_________________________________________________________________________________________________

_________________________________ _____________________________       _______________    (Optional)
Name           Department         Date

Please submit with budget package
In June 2001, the Board of Trustees adopted a policy on fees charged to students at state-operated campuses that divided oversight and approval between campuses and the State University Administration. There are three fee categories, each requiring different levels of authorization.

1. Board of Trustees-establishes tuition.

2. Vice Chancellor for Finance and Business
   a.) **Broad-based Mandatory Fees** - fees generally charged to all enrolled students (College Fee, Intercollegiate Athletic Fee, Student Health Fee, Student Association Fee and the Technology Fee) require approval by the Vice Chancellor for Finance and Business and annual increases are limited. There must be student involvement in the decision-making process to initiate a change in fee amount, adequate communication and a policy for fee waivers and refunds.

   b.) **Academic Course Fees** – fees may be charged for courses that entail extraordinary costs or result in a tangible end product that is retained by the student. Approval is required by the Vice Chancellor for Finance and Business.

3. Campus Vice President for Finance
   Fines, fees, deposits and charges for violation of institutional regulations

**To ensure that all fees are properly communicated to students, the following guidelines have been established:**

1. Submit requests for new fees or a revision to an existing fee on the Authorization to Establish or Revise a Fee form. (Available from the Accounting Department, Kehoe 705)
2. After securing appropriate authorizations, the form should be returned to the Accounting Department by February 1 for Summer and Fall semester fees and by September 1 for Wintersession and Spring semester fees. Once final approval is received, the Accounting department will notify the requesting department of such.
3. Each department must ensure approved course related fees are published in the Master Schedule and on Banner web each semester.

Under extenuating circumstances in which a fee revision was approved after publication deadlines, all affected students must be notified of the change.

Attached please find the form used to request a new or revision to an existing fee for service or course fee.
Authorization Form to Establish or Revise a Fee

Requests for new fees or revisions to an existing fee must receive campus approval prior to submission to SUNY Administration for final authorization. Please complete the information listed below and forward to appropriate individuals for approval:

DEPARTMENT _________________________   REQUESTED BY ________________________________

New Fee   $_________         Change an existing fee from $ _________ to  $ _________

Deposit Revenue into IFR Account # _______________________  Effective (Semester) ________________

Fee Description ____________________________________________  Is Fee for ALL semesters? ________

Course(s) _________________________________________________ Approximate enrollment _________

Cost Analysis: Expected Fee Revenue
   Less: 5.6% of Revenue for Admin OH
   8.7% of Revenue for M&O OH
   Expenses: ____________________________________________ (Attach list detailing amount and description)

   Net:

   ______________________

Justification _______________________________________________________________________________________
   ____________________________________________________________________________________________
   ____________________________________________________________________________________________

APPROVED BY:

Dean                                      Signature                  Date
Provost or Vice President                 ____________________            _________
Vice President for Finance               ____________________            _________
Central Administration                     ____________________            _________ (Completed by Accounting Dept)

Return to Accounting Department for submission to SUNY Administration