

WARTBURG COLLEGE
BUDGET GUIDELINES FOR DEPARTMENT BUDGET MANAGERS
2008-2009 BUDGET REQUESTS

The budgeting process for 2008-2009 includes three different areas, which are listed below:

1. Department budget operating expenses
2. Student wages for each department (information gathered separately)
3. Equipment & Technology (information gathered separately)

Additional information about each area is provided below. Cabinet members have distributed the following to each department budget manager.

A department budget operating expense sheet that includes the 2005-2006 and 2006-2007 actual expenses, the 2007-2008 budget, and a blank line for the requested 2008-2009 budget.

The deadline for turning in all the completed budget information to the appropriate Cabinet Member for 2008-2009 is March 24, 2008.

General Assumptions:

1. Fiscal year is June 1, 2008 – May 31, 2009
2. Accounting basis is the accrual method. This means that an item is considered an expense in the fiscal year in which the expense relates (not necessarily when the item was paid). For example, if there is a conference in June 2009, but you pay for the registration fee and airline ticket in April 2009, such an item would be considered an expense for fiscal year 2009-2010 (even though the item was paid in fiscal year 2008-2009).
3. Moving a portion of a budget from one line item to a different line item within the same budget in order to more effectively manage that budget is encouraged.
4. If a department believes new budget dollars are needed for the up-coming year, beyond what is currently budgeted, then a rationale, in writing, must be submitted to the appropriate Cabinet Member, which should include a zero based budget analysis.

Department budget operating expenses

This is the normal expenses incurred by the departments, excluding faculty/staff salaries and benefits, institutional financial aid, debt service, student wages, equipment, and computer technology.

Assumptions to be used when creating department operating budgets:

1. Personal mileage reimbursement rate is 41.0 cents per mile *
2. Charge for a College vehicle (if you need a driver add 15 cents per mile) *
 - a. 15-passenger van 56 cents per mile
 - b. Mini van 51 cents per mile
 - c. Automobile 41 cents per mile
3. Postage will have a 3.5% increase in rates, with some changes to package sizes
4. UPS and FedX will have a 5% increase in rates
5. Telephone:

- a. Basic annual charge per phone is \$125
- b. New phone is \$250
- c. Long distance rates will average 4 cents per minute
6. Printing or photo copies will average 7 cents per page (cost is only 6 cents if done at the Copy Center)
7. Printing/graphics will have no change in rates
8. It is NOT appropriate to “cover” a student’s room and/or board charge during the summer (or any other period) with department budget expenses. If a department wants to assist a student with such charges, the student must be paid through Student Employment (see below).
9. Equipment and technology (as defined in a separate document) should NOT be included in the department budget operating expenses (see above).

* The mileage reimbursement rate is a tentative rate; the actual rate may vary; additional information should be available by the beginning of March that will be shared with the DBMs

Student Wages:

Student wages are a separate budget and cannot be commingled with other department budget dollars. This information will be requested separately.

Equipment and technology:

These types of purchases (as defined in a separate document) are to be approved by the President’s Cabinet, using a prioritization process and therefore should not be in individual department budgets. A definition of Equipment and Technology is available on the Wartburg web site at <http://www.wartburg.edu/controller/>. This information will be requested separately.