

# Funds

110000 E&G Operating Budgets

13XXXX Carry forward funds that **roll over to the next year.** Funds can be moved from a carry forward into an E&G account. However, **E&G funds cannot be transferred to a carry forward account.**

~~140001~~ Summer School – **this is no longer used** - AAR will request a budget from the department in the spring for summer salaries for planning purposes. AAR will transfer funds for all deficits in account code **610400** for summer teaching or **611500** for summer administration.

140002 Course Fees – Used to cover the expenses for consumables for some classes. Rather than having pages and pages of fees listed on student's accounts, the board approved the process to allocate fees based on 1% of tuition. Each college allocation is based on a preset percentage determined by a committee of Deans. 70% is allocated in July/August and 30% is allocated in February (or percentages determined by Budget in years of low enrollment). **The college/department should place requisitions for expenditures or consumables for items for courses directly on this fund.** Course fees consist of consumable items a student would use in a class. For example, beakers or slides in Biology lab, needles or syringes in Nursing, paint or brushes in Art, sheet music for a music class. Something a student would have to go buy if we did not provide them for a class.

140003 Technology Fees – used to fund faculty computers or staff who come in direct contact with students. Anything for smart classrooms will need to contract ITS for special requests. Technology Fee allocations are based on the number of faculty and staff with direct contact with students within each unit. Priority is given to faculty first and then staff needs are met for those staff that have direct contact with students. **The college/department should place requisitions for expenditures directly on this fund.** Computer lab replacement is a separate allocation with funding around \$35,000 with special request to the Provost Office based strictly on the age of computers. 70% is allocated in July/August or when AAR gets the AAR portion from ITS and 30% is allocated in February (or percentages determined by Budget in years of low enrollment). In spring, the computer lab replacement funds may be redirected to faculty computers if an enrollment shortfall causing a cut for the spring allocation exists.

~~140004~~ Off Budget – **this is no longer used** - AAR will request a budget from the department in the spring for off-budget salaries for planning purposes for the next fiscal year. AAR will transfer funds for part-time adjunct salaries with account code **610500** for budget deficits as well as salaries for any off-budget temporary full times funded by AAR. These are salaries not reported in the budget book.

140005 Academic Capital – 3 year rotation used for capital improvements for the department. Academic Capital is defined as items costing more than \$5,000 and having a lifespan

of at least 5 years. These are usually “big ticket” items like lab equipment. Complete renovations of classrooms and/or labs are permitted as the total cost exceeds \$5,000. **The college/department should place requisitions for expenditures directly on this fund.** All funds distributed or given 100% in July/August.

140006 Faculty Development – used for faculty development within a college. Allocated based on the number of faculty within a college each year. Funds will be transferred 100% to the college in July/August from AARs instructional support account.

140007 Infrastructure – used to fund special requests for departments and approved by the Provost and SGA for special projects which students can see, touch, hear or feel. This fee was established to assist in the enhancement of the **STUDENT** learning environment. This learning environment consists of, but is not limited to, classroom furnishings, student computer labs, teaching media, student software teaching tools, highly mediated classrooms, and technology enhancements just to name a few. Student Infrastructure should not be used to fund grant items for faculty as it is for student needs in classrooms. Since Infrastructure funds are awarded annually, requests should not include recurring maintenance contracts or costs beyond that year. If there are annual maintenance costs for a piece of equipment into years 2 or 3 or beyond, these costs should be covered by the department for multi-year maintenance contracts since funding is not guaranteed into multiple years. Student groups and committees are formed in order to determine the needs of each college or unit. The lists are compiled and then a representative from each group makes their presentation to the Vice Chancellor for Academic Affairs and Research and the President of the Student Government Association. The Student Infrastructure allocations are made based on an annual budget from the student fee. 70% is allocated in July/August and 30% is allocated in February (or percentages determined by Budget in years of low enrollment). If you have residual funds remaining and all funded items have been procured, you can ask AAR to buy the next priority item on the list not funded. Any substitutions or additions will need to be reviewed by a student committee representing the college. Any ITS or Facilities projects will need to be arranged quickly to avoid end of year billing problems. **The college/department should place requisitions for expenditures directly on this fund.**

15XXXX Institutional Sponsored Research funds usually awarded by ORTT.

2XXXXX Grant funds. 28XXXX is a cost share and has to be covered with department funds.

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