



BOISE STATE UNIVERSITY

University Policy 6350

Base Budgeting for Regular Positions

Effective Date

July 2019

Responsible Party

Chief Financial and Operating Officer and Vice President for Finance and Operations, (208) 426-1200

Office of Budget and Planning, (208) 426-1344

Scope and Audience

This policy applies to all regular positions budgeted in appropriated cost centers and affects all University faculty and staff who have financial responsibility and manage one or more budgets.

Additional Authority

- Idaho State Board of Education Policy, Section V.C.
 - Idaho Code, Titles 67, Chapter 35
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1. Policy Purpose

To manage base budgets in appropriated funded regular positions and describe how any funding shortages will be resolved.

2. Policy Statement

All regular positions charged partially or entirely to appropriated funds must be budgeted in an amount equal to or greater than the portion of the annualized base salary of the employee charged to the appropriated budget.

3. Definitions

3.1 Unit

A college, department, program, or any other operating unit which is governed by the policies of the University.

3.2 Fund Department Cost Center (FDCC)

Fund Department Cost Center is a sixteen digit funding code that specifies a fund, department and cost center. Example: 1001.90900.5600001

3.3 Position Budget Deficit

For all base-funded appropriated positions, a position budget deficit occurs when the annualized base salary for the employee exceeds the budget for the position.

4. Responsibilities and Procedures

4.1 Resolution

- a. If a base budget deficit occurs in a regular position that is charged to appropriated funds, a budget action must be completed immediately to resolve the budget deficit.
- b. If funding shortage are not cleared, the Office of Budget and Planning will utilize budget from the relevant areas to cover the funding shortage when developing the next fiscal year base budget.
- c. Under special circumstances approved by the Associate Vice President of Budget and Planning, position budget deficits may be authorized.

Revision History