

Additional Examples for Rate Sheet and Budget Completion

Research Financial Services
University Budget Office



Appendix 1-Example Carryforward Surplus

UNIVERSITY OF KENTUCKY
BERRICE CENTER BARRAGE OPERATOR'S SINGLE RATE REQUEST FORM

JY20140114

Name Center Manager/Operator Name: Service Center: Carrollwood Springs Project Center #: 10480004
 Title Center Manager/Operator Name: M. Jones Phone #: 502
 Business Office Name: M. Smith Phone #: 50000
 Fiscal Area: EA9 A Dept. #: 90000

SECTION I - RATE DEVELOPMENT

Item Description/Period	Units/Range		Change	Percent	Substitutions for Changes in
	Commit Period	Proposed Period			
	Actual	Estimated			
Expenses	Cost	Cost	Utilize	Percent	Substitutions for Changes in
Personnel - Position A					
New Hires	236,500.00	237,000.00	15,100.00	4.80%	
Payroll Benefits	98,750.00	98,000.00	-1,750.00	-1.50%	
Current Expenses					
Operating Expenses/Travel/Training	145,000.00	1,000,000.00	30,000.00	3.00%	
Maintenance Expenses	500,000.00	500,000.00	-	0.00%	
Carryforward Surplus					
Carryforward (Surplus)		(80,000.00)	(80,000.00)		
Subsidy					
General Fund					
Nongeneral Fund					
Total Subsidy					
Total Rate Calculation	1,070,250.00	1,076,000.00	114,500.00	4.91%	
Units of Output	1,300,000	1,300,000	500.00	0.01%	
Calculated Rate Per Unit	243.91	243.91	(18.32)	-0.75%	
Billing Rate Internal	243.91	243.91	(18.32)	-0.75%	
Billing Rate External					
Subsidy - Enter Fund Center Account Number(s) - Do not enter an amount.					
General Fund					
Nongeneral Fund					
Item Description/Period	Commitment	Units/Range		Change	Percent
		Commit Period	Proposed Period		
		Actual	Estimated		
Expenses	Item	Budget	Budget	Utilize	Percent
Personnel	510000		237,000.00	237,000.00	
Payroll Benefits	520000		98,000.00	98,000.00	
Current Expenses					
Operating Exp	550000		1,000,000.00	1,000,000.00	
Maintenance	150000		500,000.00	500,000.00	
Carryforward Surplus	500000		-	-	
Total Expenses Budget			1,805,000.00	1,805,000.00	
Available Funds					
General Income	400000				
Misc. of Subsidy	140000				
Carryforward Surplus	400000		30,000.00	30,000.00	
Reserves	810000		237,000.00	237,000.00	
Benefits	820000		98,000.00	98,000.00	
Commitment	800000		1,250,000.00	1,250,000.00	
Total Available Funds			2,835,000.00	1,805,000.00	

Appendix 1- Example Carryforward Surplus

ATTACHMENT VI

UNIVERSITY OF KENTUCKY SERVICE CENTER/RECHARGE OPERATION SINGLE RATE REQUEST FORM

Service Center/Recharge Operation Name:

Service Center Carryforward Surplus

Funds Center # 10438XXXX4

Srvc Ctr/Recharge Manager Name:

Mr. Jones

Phone #: 7-1234

Business Officer Name:

Mr. Smith

Phone #: 7-5698

Fiscal Area:

EVPFA

Dept. #: 3XXXX

Appendix 1-Carryforward Surplus Rate Development

SECTION I - RATE DEVELOPMENT					
Rate Effective Period:	Date Range		Change		Explanations for Changes in Both Dollars and Percent
	Current Period	Proposed Period	Dollar	Percent	
Expenditures	Annual Estimated Cost	Annual Estimated Cost			
<i>Position Tit. Position #</i>					
See Attached	284,500.00	297,600.00	13,100.00	4.60%	
<i>Fringe Benefits</i>	96,750.00	98,200.00	1,450.00	1.50%	
<i>Current Expenses</i>					
<i>Operating Expenses/Mand transfers</i>	945,000.00	1,000,000.00	55,000.00	5.82%	
<i>Depreciation Expense</i>	500,000.00	500,000.00	-	0.00%	
<i>Carryforward Deficit</i>			-		
<i>Carryforward (Surplus)</i>		(80,000.00)	(80,000.00)		
<i>Subsidy</i>					
<i>General Fund</i>			-		
<i>Non-general Fund</i>			-		
<i>Total Subsidy</i>	-	-	-		
Total for Rate Calculation	1,826,250.00	1,815,800.00	(10,450.00)	-0.57%	
<i>Units of Output</i>	7,500,000	8,000,000	500.00	6.67%	
<i>Calculated Rate Per Unit</i>	243.500	226.975	(16.525)	-6.79%	
<i>Billing Rate Internal</i>	243.500	226.975	(16.53)	-6.79%	
<i>Billing Rate External</i>			-		
<i>Subsidy - Enter Funds Center Account Number(s) - Do not enter an amount.</i>					
<i>General fund</i>					
<i>Non-general fund</i>					

Appendix 1-Example Carryforward Surplus Budget Development

SECTION II - BUDGET DEVELOPMENT					
		Date Range			
Rate Effective Period:		Current Period	Proposed Period		
			7/1/2018-6/30/2019		
Expenditures	Commitment Item	Annual Budget	Annual Budget	Change Dollar	Change Percent
<i>Personnel</i>	51XXXXX		297,600.00	297,600.00	
<i>Fringe Benefits</i>	52XXXXX		98,200.00	98,200.00	
<i>Current Expenses</i>					
Operating Exp	53XXXXX		1,000,000.00	1,000,000.00	
Depreciation	755020		500,000.00	500,000.00	
Carryfrwd Deficit	580021		-	-	
Total Expenditure Budget		-	1,895,800.00	1,895,800.00	
Available Funds					
External Income	4XXXXXX			-	
Non GF Subsidy	74XXXXX			-	
Carryforward/Surplus	480021		80,000.00	80,000.00	
Recharges					
Personnel	610000		297,600.00	297,600.00	
Benefits	620000		98,200.00	98,200.00	
Current Expense	630000		1,420,000.00	1,420,000.00	
				-	
Total Available Funds		\$ -	\$ 1,895,800.00	1,895,800.00	

Appendix 2-Example Non-General Fund Subsidy

UNIVERSITY OF KENTUCKY
SERVICE CENTER BACKLOG OPERATIONAL RATE REQUEST FORM

JY10000174

Service Center/Charge Question Name: Service Center Non GF Subsidy Fund Center # 04000000
 Unit Director/Manager Name: Mr. Jones Phone # 51326
 Business Office Name: Mr. Smith Phone # 51300
 Postal Area: 0477 A Dept. # 00000

SECTION I - RATE DEVELOPMENT

Budget Line	Title Description	Current Period		Proposed Period		Change	Substantive % Change	
		11/2017-10/2018		11/2017-10/2018				
		Actual	Estimated	Actual	Estimated			
Revenues								
Public Use - Madison A								
	Fee Allocated	236,500.00	237,000.00	19,100.00	4.80%			
	Private Rentals	80,000.00	80,000.00	1,100.00	1.38%			
Current Expenses								
	Operating Expenses/Travel/Transp	143,000.00	1,000,000.00	50,000.00	3.52%			
	Utilities/Printing	300,000.00	300,000.00	-	-			
	Carry-over/Debit			-	-			
	Salaries/Wages/Supplies			-	-			
	Subsidy			-	-			
	General Fund			-	-			
	Non-general Fund	185,000.00	185,000.00	-	0.00%			
	Total Subsidy	185,000.00	185,000.00	-	0.00%			
	Total for Rate Calculation	1746,000.00	1516,000.00	80,000.00	4.80%			
	Units of Output	1,000,000	1,000,000	500.00	0.01%			
	Calculated Rate Per Unit	211.810	228.971	(3,320)	-2.90%			
	Operating Rate Internal	211.810	228.971	(3,320)	-2.90%			
	Operating Rate External			-	-			
Subsidy - Enter Fund Center Account Number(s) - Do not enter an amount								
	General Fund							
	Non-general Fund	227,000,000						
Budget Line	Title Description	Commitment	Current Period		Proposed Period		Change	Percent
			11/2017-10/2018		11/2017-10/2018			
			Actual	Budget	Actual	Budget		
Revenues								
	Personnel	3,000.00		257,000.00	257,000.00			
	Private Rentals	5,000.00		50,000.00	50,000.00			
Current Expenses								
	Operating Exp	5,000.00		1,000,000.00	1,000,000.00			
	Utilities/Printing	7,500.00		3,000,000.00	3,000,000.00			
	Carry-over/Debit	5,000.00		-	-			
	Total Expense/Budget	-		7,000,000.00	7,000,000.00			
Available Funds								
	Subsidy Income	4,000.00						
	Non GF Subsidy	4,000.00		80,000.00	80,000.00			
	Carry-over/Debit	4,000.00		-	-			
	Unallocated	8,000.00		257,000.00	257,000.00			
	Subsidy	8,000.00		30,000.00	30,000.00			
	Current Expense	8,000.00		1,250,000.00	1,250,000.00			
	Total Available Funds	16,000.00		7,030,000.00	7,030,000.00			

Appendix 2-Example Non-General Fund Subsidy

ATTACHMENT VI

UNIVERSITY OF KENTUCKY SERVICE CENTER/RECHARGE OPERATION SINGLE RATE REQUEST FORM

Service Center/Recharge Operation Name:

Service Center Non GF Subsidy

Funds Center # 10438XXXX5

Srvc Ctr/Recharge Manager Name:

Mr. Jones

Phone #: 7-1234

Business Officer Name:

Mr. Smith

Phone #: 7-5698

Fiscal Area:

EVPFA

Dept. #: 3XXXX

Appendix 2-Example Non-General Fund Subsidy Rate Development

SECTION I - RATE DEVELOPMENT						
Rate Effective Period:	Date Range		Change		Explanations for Changes in Both Dollars and Percent	
	Current Period	Proposed Period	Dollar	Percent		
	Annual Estimated Cost	Annual Estimated Cost				
Expenditures						
<i>Position Tit. Position #</i>						
See Attached	284,500.00	297,600.00	13,100.00	4.60%		
<i>Fringe Benefits</i>	96,500.00	98,200.00	1,700.00	1.76%		
<i>Current Expenses</i>						
Operating Expenses/Mand transfers	945,000.00	1,000,000.00	55,000.00	5.82%		
Depreciation Expense	500,000.00	500,000.00	-	0.00%		
Carryforward Deficit			-			
Carryforward (Surplus)			-			
<i>Subsidy</i>						
General Fund			-			
Non-general Fund	(80,000.00)	(80,000.00)	-	0.00%		
Total Subsidy	(80,000.00)	(80,000.00)	-	0.00%		
Total for Rate Calculation	1,746,000.00	1,815,800.00	69,800.00	4.00%		
<i>Units of Output</i>	7,500.000	8,000.000	500.00	6.67%		
<i>Calculated Rate Per Unit</i>	232.800	226.975	(5.825)	-2.50%		
<i>Billing Rate Internal</i>	232.800	226.975	(5.83)	-2.50%		
<i>Billing Rate External</i>			-			
<i>Subsidy - Enter Funds Center Account Number(s) - Do not enter an amount.</i>						
General fund						
Non-general fund	1215.35XXXX					

Appendix 2- Example Non-General Fund Subsidy Budget Development

SECTION II - BUDGET DEVELOPMENT						
Rate Effective Period:	Commitment Item	Date Range		Change		
		Current Period	Proposed Period	Dollar	Percent	
		Annual Budget	Annual Budget			
Expenditures						
<i>Personnel</i>	51XXXXX		297,600.00	297,600.00		
<i>Fringe Benefits</i>	52XXXXX		98,200.00	98,200.00		
<i>Current Expenses</i>						
Operating Exp	53XXXXX		1,000,000.00	1,000,000.00		
Depreciation	755020		500,000.00	500,000.00		
Carryfrwd Deficit	580021		-	-		
Total Expenditure Budget		-	1,895,800.00	1,895,800.00		
Available Funds						
External Income	4XXXXXX			-		
Non GF Subsidy	74XXXXX		80,000.00	80,000.00		
Carryforward/Surplus	480021			-		
Recharges						
Personnel	610000		297,600.00	297,600.00		
Benefits	620000		98,200.00	98,200.00		
Current Expense	630000		1,420,000.00	1,420,000.00		
				-		
Total Available Funds		\$ -	\$ 1,895,800.00	1,895,800.00		

Appendix 3-Example General Fund Subsidy

UNIVERSITY OF KENTUCKY
SERVICE CENTER RENEWAL OPERATIONS RENEWAL RATE REQUEST FORM

APPENDIX 3

Service Center Exchange Operation Name	Service Center CE - Subsidy	Function Center #	104000000
Unit of Exchange Manager Name	M. Jones	Phone #	77326
Business Office Name	M. Smith	Phone #	74000
Postal Area	04714	Unit #	00000

SECTION I - RATE DEVELOPMENT

Expenditure	Unit Charge		Change	Percent	Explanations for Changes
	Current Period 10/01/14-09/30/15 Annual Estimated Cost	Proposed Period 10/01/15-09/30/16 Annual Estimated Cost			
Allocation - Allocation A					
See Attached	236,900.00	237,800.00	900.00	0.38%	
Print/Benefits	30,000.00	30,000.00	-	0.00%	
General Expenses					
Operating Expenses/Maintenance	545,000.00	550,000.00	5,000.00	0.92%	
Miscellaneous Expenses	500,000.00	500,000.00	-	0.00%	
Carry-over Unsett	-	-	-	-	
Supplies/Travel/Supplies	-	-	-	-	
Subsidy					
General Fund	(30,000.00)	(30,000.00)	-	0.00%	
Nongeneral Fund	-	-	-	-	
Total Subsidy	(30,000.00)	(30,000.00)	-	0.00%	
Total for Rate Calculation	1,746,900.00	1,757,800.00	10,900.00	0.62%	
Units of Output	1,500,000	1,500,000	-	0.00%	
Calculated Rate Per Unit	1.1646	1.17187	0.00727	0.62%	
Operating Rate Internal	1.1646	1.17187	0.00727	0.62%	
Operating Rate External	-	-	-	-	
Subsidy - Enter Funds Center Account Number(s) - Do not enter an amount.					
General Fund	102000000				
Nongeneral Fund					

RATE DEVELOPMENT APPROVAL

Service Center Manager: _____ Treasurer Financial Services: _____

SECTION II - BUDGET DEVELOPMENT

Expenditure	Commitment	Unit Charge		Change	Percent
		Current Period 10/01/14-09/30/15 Annual Budget	Proposed Period 10/01/15-09/30/16 Annual Budget		
Personnel	310000	297,000.00	297,000.00	-	0.00%
Print/Benefits	520000	502,000.00	502,000.00	-	0.00%
General Expenses					
Operating Exp	550000	520,000.00	520,000.00	-	0.00%
Miscellaneous	150000	150,000.00	150,000.00	-	0.00%
Carry-over Unsett	500000	-	-	-	-
Total Available Budget	-	1,469,000.00	1,469,000.00	-	0.00%
Available Funds					
Subsidy Income	400000	-	-	-	-
Net of Subsidy	140000	-	-	-	-
Carry-over/Supplies	400000	-	-	-	-
Unsett					
Personal	810000	297,000.00	297,000.00	-	0.00%
Materials	800000	502,000.00	502,000.00	-	0.00%
Current Expenses	800000	1,469,000.00	1,469,000.00	-	0.00%
Total Available Funds	5,000,000	1,469,000.00	1,469,000.00	-	0.00%

BUDGET DEVELOPMENT APPROVAL

Business Office: _____ Area Fiscal Officer: _____

Appendix 3-Example General Fund Subsidy

ATTACHMENT VI

UNIVERSITY OF KENTUCKY SERVICE CENTER/RECHARGE OPERATION SINGLE RATE REQUEST FORM

Service Center/Recharge Operation Name:	Service Center GF Subsidy	Funds Center #	10438XXXX6
Srvc Ctr/Recharge Manager Name:	Mr. Jones	Phone #:	7-1234
Business Officer Name:	Mr. Smith	Phone #:	7-5698
Fiscal Area:	EVPFA	Dept. #:	3XXXX

Appendix 3- General Fund Subsidy Rate Development

SECTION I - RATE DEVELOPMENT					
Rate Effective Period:	Date Range		Change		Explanations for Changes in Both Dollars and Percent
	Current Period	Proposed Period	Dollar	Percent	
Expenditures	Annual Estimated Cost	Annual Estimated Cost			
<i>Position Tit. Position #</i>					
See Attached	284,500.00	297,600.00	13,100.00	4.60%	
<i>Fringe Benefits</i>	96,500.00	98,200.00	1,700.00	1.76%	
<i>Current Expenses</i>					
Operating Expenses/Mand transfers	945,000.00	1,000,000.00	55,000.00	5.82%	
Depreciation Expense	500,000.00	500,000.00	-	0.00%	
Carryforward Deficit			-		
Carryforward (Surplus)			-		
<i>Subsidy</i>					
General Fund	(80,000.00)	(80,000.00)	-	0.00%	
Non-general Fund			-		
Total Subsidy	(80,000.00)	(80,000.00)	-	0.00%	
Total for Rate Calculation	1,746,000.00	1,815,800.00	69,800.00	4.00%	
<i>Units of Output</i>	7,500,000	8,000,000	500.00	6.67%	
<i>Calculated Rate Per Unit</i>	232.800	226.975	(5.825)	-2.50%	
<i>Billing Rate Internal</i>	232.800	226.975	(5.83)	-2.50%	
<i>Billing Rate External</i>			-		
<i>Subsidy - Enter Funds Center Account Number(s) - Do not enter an amount.</i>					
General fund	1012XXXXXX				
Non-general fund					

Appendix 3-Example General Fund Subsidy Budget Development

SECTION II - BUDGET DEVELOPMENT					
		Date Range			
Rate Effective Period:		Current Period	Proposed Period		
			7/1/2018-6/30/2019		
Expenditures	Commitment Item	Annual Budget	Annual Budget	Change Dollar	Percent
<i>Personnel</i>	51XXXXX		297,600.00	297,600.00	
<i>Fringe Benefits</i>	52XXXXX		98,200.00	98,200.00	
<i>Current Expenses</i>					
Operating Exp	53XXXXX		920,000.00	920,000.00	
Depreciation	755020		500,000.00	500,000.00	
Carryfrwd Deficit	580021		-	-	
Total Expenditure Budget		-	1,815,800.00	1,815,800.00	
Available Funds					
External Income	4XXXXXX			-	
Non GF Subsidy	74XXXXX			-	
Carryforward/Surplus	480021			-	
Recharges					
Personnel	610000		297,600.00	297,600.00	
Benefits	620000		98,200.00	98,200.00	
Current Expense	630000		1,420,000.00	1,420,000.00	
Total Available Funds		\$ -	\$ 1,815,800.00	1,815,800.00	