



# INDIANA UNIVERSITY

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## UNIVERSITY BUDGET OFFICE

2019-20 OPERATING BUDGET

University Administration Instructions and Guidelines

May 2019

# University Administration

## 2019-20 Operating Budget Instructions and Guidelines

### University Administration

In your budget submission, you must include a narrative description for ALL FUNDS to:

- Increase operating efficiencies in both your administrative and academic enterprises. This information will be reported to the Board of Trustees at the June 2019 budget presentation. The information submitted must include specific operational efficiencies, how they were achieved and the overall impact on unit base budgets. This information should be quantified.
- Mitigate the pressures from our stressed revenue streams.

### University Administration Support and Expenditure Control Totals

Expenditure targets for your general fund accounts are provided in Attachment 1. Reallocation among the accounts is permitted, but the overall general fund budget request for your area must not exceed these targets which incorporate your previously submitted departmental revenue and transfers-in/allotments.

### Legal Services

Legal service providers must be approved by the Office of the Vice President and General Counsel. Expenditures for legal services may only be made in accordance with guidelines established by that office.

### Salary Policy for Fiscal Year 2019-20 — All Fund Groups

#### Indiana University Salary and Wage Policy for Fiscal Years 2019-20 & 2020-21 All Fund Groups

The salary and wage policy for fiscal years 2019-20 & 2020-21 provides guidelines for salary and wage setting that supports the objective of optimizing the university's ability to continue to attract and retain outstanding faculty and staff talent.

**The salary and wage policy is predicated on an overall budget framework WITHOUT structural deficits.**

#### **2019-20 Policy**

- Each campus and RC average base salary increase pool is approved **up to 2%** for continuing faculty and staff:
  - The 2% increase pool includes a mandatory increase of 1%, and an additional increase of up to 1% is permitted assuming the organization has available resources. Exceptions include:
    - Union employees
    - Employees with annual base rates below \$31,200
  - Exceptions to the 1% mandatory increase require approval by the Executive Vice President and President.
  - University Administration RC's will be centrally funded for the mandatory 1% increase. Up to an additional 1% will be allowed, per policy, based on the RC's own funding ability.
- Increases above 8% without one of the exception codes noted in this policy should be sent to [budu@iu.edu](mailto:budu@iu.edu) (with campus budget narrative materials) after campus approval. These increases will also be reviewed by the Vice President for Human Resources and the Vice President & Chief Financial Officer.

#### 2020-21 Policy

- Each campus and RC average base salary increase pool is approved **up to 2%** for continuing faculty and staff assuming the organization has available resources. Exceptions include:
  - Union employees
  - Employees with annual base rates below \$31,200
- University Administration RC's will be centrally funded for a 1% increase. Up to an additional 1% will be allowed, per policy, based on the RC's own funding ability.
- Increases above 8% without one of the exception codes noted in this policy should be sent to [budu@iu.edu](mailto:budu@iu.edu) after campus approval. They will also be reviewed by the Vice President for Human Resources and the Vice President & Chief Financial Officer.

A list of **includable** reason codes is provided below. An employee receiving a 0% increase must be coded with one of the following codes. Employees' base pay must meet or exceed the minimum of the pay range for their position's classification. The use of these codes will **NOT** exclude an increase from the salary average increase calculation:

- INS – Insufficient Funds.
- MID – Employee received off-cycle increase during the current fiscal year resulting in no 7/1 increase or a reduced increase %.
- NEW – Academic, Professional staff and non-union support or service new hire resulting in no 7/1 increase or a reduced increase %.
- PER – Less than satisfactory performance, which should be documented by a performance improvement plan or other corrective action in the current fiscal year or within the previous 12 months, resulting in no or a reduced increase
- TER – Employee will terminate or retire during the upcoming fiscal year and should not receive an increase.

The policy provides an exception for individuals **excluded** from the average for the following reasons **ONLY** (please code for exclusion every funding line with the reason code and calculated amount of the exclusion):

#### Excludable Reason Codes Applicable to Faculty:

- EQU – Affirmative Action approved increases.
- FLT – Employees earning less than \$31,200 annualized, receiving a flat increase.
- INT – Employee salary increases mandated by the Department of Labor.
- MAR – Market adjustments for faculty that have fallen behind in base salary as compared to similar appointments on campus. The request will be submitted to the Campus Budget Office and Campus Academic Affairs Office for approval. Requests should also be submitted to [budu@iu.edu](mailto:budu@iu.edu) after campus approval.
- MYR – Written agreement completed prior to May 13 that includes a salary increase requirement for the upcoming fiscal year. Please provide a copy of the individual's agreement to the University budget office via [budu@iu.edu](mailto:budu@iu.edu), along with the campus budget narrative materials.
- NTN – Newly tenured faculty.
- PRO – Faculty receiving promotion in rank or newly named as Distinguished Professors.

**NOTE:** Faculty with the exclusion code of NTN or PRO should receive the standard increase associated with the exclusion as well as the salary policy increase established for the campus. The total amount will be entered into the request field and the exclusion amount entered into the reason code amount field.

#### Excludable Reason Codes Applicable to Staff:

- EQU – Affirmative Action approved increases.
- FLT – Employees earning less than \$31,200 annualized, receiving a flat increase.
- FYS – Fiscal year supplement is required for Non-Exempt staff above the maximum salary range. This reason code may also be used for exempt employees above the maximum of the salary range or other non-union employees who are receiving compensation well above their position requirements for the salary range.
- HLR – Staff position duties have substantially changed **within level** and the position now has a sustained increase in responsibility documented in a position description approved by Compensation during the current fiscal year. In addition:

1. In order to use this code, the increase cannot have already been processed via a Mid-year Pay Adjustment
  2. The staff position is eligible for a salary/wage increase up to an additional 8% (combining the HLR percentage with the campus/RC salary policy will result in a higher percentage)
  3. Requested increases should not exceed the associated salary range maximum or create internal equity or compression issues
  4. Submit the increase request and supporting documentation to Compensation via [hrcomp@iu.edu](mailto:hrcomp@iu.edu) by May13
- e. INT – Employee salary increases mandated by the Department of Labor.
  - f. MAR – Market adjustments for employees that have fallen behind in base salary as compared to similar positions on campus and/or in the market. External market data must be provided to and approved by Compensation. Submit the request and supporting documentation to Compensation via [hrcomp@iu.edu](mailto:hrcomp@iu.edu) by May 13
  - g. MYR – Written agreements completed prior to May 13 that include a salary increase requirement for the upcoming fiscal year. Please provide a copy of the individual's agreement to the University budget office via [budu@iu.edu](mailto:budu@iu.edu)
  - h. RCL – Staff either (a) reclassified to a higher rank, or (b) promoted to a different position of higher rank effective 7/1 of the upcoming fiscal year.

#### For Employees with Base Rates Less Than \$31,200\*

Employees earning less than \$31,200 on a full time calculation, **after a 2% salary increase**, will receive an additional base increase **up to \$624**. This increase is limited to the amount needed to reach \$15/hr or \$31,200/annually.

To achieve the University's goal of a \$15 minimum wage, the minimum hourly pay rate for appointed faculty and staff will be increased incrementally in FY20, FY21, and FY22. In a given fiscal year, if an employee's hourly pay rate is below the minimum after receiving a 2% salary increase and an additional base increase of \$624, the employee's hourly rate should then be increased to be equal or greater to the new minimum:

- FY20 - \$12.33/hr (\$25,646.40 Annually)
- FY21 - \$13.66/hr (\$28,412.80 Annually)
- FY22 - \$15/hr (\$31,200 Annually)

A full-time equivalent rate will be calculated for part-time appointed employees and their salaries will be pro rata. Under separate cover, a file of budgeted CSF Tracker records will be sent to each campus to assist in budgeting and determining the costs, by account. For employees not covered by union agreements, salaries for those paid less than \$31,200 (\$15/hr) should be set according to this policy, and the reason code "FLT" assigned to the increase.

\*Dually employed faculty or staff can be excluded from this policy using the excludable code MYR.

#### Support and Service Staff Represented by Unions

For support and service staff covered by a union (i.e. AFSCME Service, AFSCME Police, IATSE and CWA), the salary increase pool available for distribution shall be calculated based on the following:

- The salary increase pools for employees represented by unions will provide for an overall average of 2%.
- Employees earning less than \$31,200 on an annualized full-time equivalent rate after the salary policy increase, will receive an additional base increase up to \$624, with this increase limited to the amount needed to reach \$15/hr or \$31,200/annually. A full-time equivalent rate will be calculated for part-time appointed employees and their salaries will be pro rata. Under separate cover from the University Budget Office, a file of budgeted CSF Tracker records will be sent to assist in determining the cost, by account for budgeting in the salary reserve line.

Salary statistics by RC are calculated independently within three employee classifications: Faculty, Professional Staff, and Support/Service Staff.

The lack of a percentage maximum does not guarantee campus or university approval of proposed salary or wage increases. Units must be able to justify large increases, no increase, or salary and wage decreases for individual employees. All increases should be covered by existing unit budgets. Resulting salaries and wages should be

commensurate with those of similar job ranking across the university. Provide justifications for increases in excess of 8% with your budget submission.

As always, please do not share salary and wage recommendations with employees prior to Trustee approval of the budget.

### **Temporary Employees – Retirement Eligible**

All employees who are in Temporary positions (assignments) that have reached 900 hours of service in a single calendar year shall be covered by the Retirement & Savings Plan, unless covered by another University-sponsored retirement plan. This requires all hours, University-wide, to be considered (not by RC).

### **Employee Benefit Rates, Attachment 2**

### **Supplies and Expenses, Travel, Equipment, Attachment 6**

Please use the appropriate object code and budget projected non-compensation expenses, as accurately as possible, to aid in planning and compliance with applicable indirect cost recovery regulations.

### **Space Rental (object code 4680)**

The Poplars space rental rate for 2019-20 will be \$9.55 per square foot.

### **Employment Eligibility Verification and Background Checks**

Employment eligibility verification (EEV) and criminal background checks for IU employees must be completed utilizing the web-based enterprise system. Also, some students and volunteers are required to complete a criminal background check. IU Human Resources charges departments for the cost of processing the criminal background check. The base cost for each criminal background check is \$17.50. The actual cost to the department may be higher due to additional charges, such as ordering other services, court fees, state required notifications, etc. Larger units should consider this when formulating their budgets. The criminal background check includes a criminal history and sex & violent offender registry checks. The base cost for background checks covers the fees for processing Form I-9s and E-Verify cases that are part of the employment eligibility verification (EEV). There is no separate charge for the EEV process. (There is a possibility that the university will move to a new Form I-9/E-Verify system during the fiscal year that may increase the base cost.)

The IU HR website at <http://hr.iu.edu/eev/> has additional information regarding criminal background checks and the EEV process.

In addition to the above, note the policy about Indiana University programs which involve children:  
<https://policies.iu.edu/policies/ps-01-programs-involving-children/index.html>

### **Fire and Casualty Insurance, Attachment 3**

Use object code 5039.

### **Travel Allowances, Attachment 4**

Use objects 6xxx.

### **Durable Goods and Software, Expendable Equipment and Software, Capitalized Equipment and Software, Attachment 6**

#### **Capital Equipment:**

Capital equipment purchases are equipment items with an acquisition value of at least \$5,000.00 and a useful life of one year or greater. For equipment meeting these capitalization criteria use the following object code:

7000 Capital Equipment

Other costs such as installation, freight/shipping, and training should also be capitalized with equipment purchases over \$5,000. If the equipment purchased meets the capitalization criteria, then these costs should also be coded to object code 7000.

Warranties, maintenance agreements and software licenses should NEVER be capitalized with equipment. These purchases should always be expensed to object codes 4776 or 4616.

Please refer to Standard Operating Procedure CSOP 8.0 Capitalization of Movable Equipment for detailed guidelines relating to the capitalization of moveable equipment and object code assignment.

<https://fms.iu.edu/capital-assets/capital-asset-standard-operating-procedures/csop-80-capitalization-moveable-equipment/>.

If you have any questions, please email [capasset@iu.edu](mailto:capasset@iu.edu).

### **Lifecycle Funding (object 9940, sub-object LCF)**

The base budget contains the appropriate funding level to be maintained by each responsibility center within University Administration for the 2019-20 fiscal year and should be carried forward. If you are uncertain about the amount of funding needed, please contact the University Budget Office.

### **University Administration Charges and Allotments for Non-General Funds, Attachment 5.**

The Administrative Service Charge for non-general funds will be \$906,293 for 2019-20, (object code 9951, sub-object UAS)

### **IU Foundation Development Services Fee**

The General Fund will continue to absorb the non-general fund component of the Foundation Development Services Fee in 2019-20.

**Dependent and Spouse Tuition Benefit (object code 9956, sub-object code DFC)**

Federal regulations do not allow for the recovery of the employee's spouse or dependent fee tuition benefit cost via the institutional pooled staff benefit billing process (since these costs may not be charged to federally-sponsored contracts and grants). The estimated current year cost recovery will be allocated on the basis of eligible employee CSF Tracker FTE amounts which will continue to be absorbed by the General Fund in 2019-20.

**Completing Budget Preparation: Ready for "Pull Up"**

Budget preparation efforts should conclude **no later** than May 30, 2019. When your accounts are ready for "Pull Up," please email Greg Alter, [galter@indiana.edu](mailto:galter@indiana.edu), or Alicia Robertson, [alirober@indiana.edu](mailto:alirober@indiana.edu).



INDIANA UNIVERSITY  
DRAFT 2019-20 OPERATING BUDGET  
DRAFT Allocated General Fund Budgets by Reporting Units

RC Reporting	Reporting Unit Name	Record Type	Revenue	Expenditures	Univ Subsidy
86 VPDV	VP DIVERSITY,EQUITY&MULTICULTURAL AFFRS	1-Adjusted Base Budget	\$ -	\$ 1,507,509	\$ 1,507,509
		2-Provision for Compensation Increase	\$ -	\$ 22,151	\$ 22,151
		9-Other Approved Base and Any Incidental Income and Corresponding Expense Adjustments	\$ -	\$ 500,000	\$ 500,000
	<b>VP DIVERSITY,EQUITY&amp;MULTICULTURAL AFFRS Total</b>		<b>\$ -</b>	<b>\$ 2,029,660</b>	<b>\$ 2,029,660</b>
88 PRES	PRESIDENT'S OFFICE	1-Adjusted Base Budget	\$ 130,000	\$ 6,624,601	\$ 6,494,601
		2-Provision for Compensation Increase	\$ -	\$ 58,688	\$ 58,688
		9-Other Approved Base and Any Incidental Income and Corresponding Expense Adjustments	\$ 7,700	\$ 423,613	\$ 415,913
	<b>PRESIDENT'S OFFICE Total</b>		<b>\$ 137,700</b>	<b>\$ 7,106,902</b>	<b>\$ 6,969,202</b>
89 ARTI	IU RESEARCH & TECHNOLOGY CORP	1-Adjusted Base Budget	\$ -	\$ 883,917	\$ 883,917
	<b>IU RESEARCH &amp; TECHNOLOGY CORP Total</b>		<b>\$ -</b>	<b>\$ 883,917</b>	<b>\$ 883,917</b>
89 GRAD	UNIVERSITY GRADUATE SCHOOL	1-Adjusted Base Budget	\$ 514,300	\$ 3,329,361	\$ 2,815,061
		2-Provision for Compensation Increase	\$ -	\$ 40,300	\$ 40,300
		9-Other Approved Base and Any Incidental Income and Corresponding Expense Adjustments	\$ 4,498	\$ 4,498	\$ -
	<b>UNIVERSITY GRADUATE SCHOOL Total</b>		<b>\$ 518,798</b>	<b>\$ 3,374,159</b>	<b>\$ 2,855,361</b>
8A BDOT	BOARD OF TRUSTEES	1-Adjusted Base Budget	\$ -	\$ 323,362	\$ 323,362
		2-Provision for Compensation Increase	\$ -	\$ 3,198	\$ 3,198
	<b>BOARD OF TRUSTEES Total</b>		<b>\$ -</b>	<b>\$ 326,560</b>	<b>\$ 326,560</b>
8B ALUM	ALUMNI RELATIONS	1-Adjusted Base Budget	\$ -	\$ 2,923,324	\$ 2,923,324
		2-Provision for Compensation Increase	\$ -	\$ 75,103	\$ 75,103
		9-Other Approved Base and Any Incidental Income and Corresponding Expense Adjustments	\$ -	\$ 95,000	\$ 95,000
	<b>ALUMNI RELATIONS Total</b>		<b>\$ -</b>	<b>\$ 3,093,427</b>	<b>\$ 3,093,427</b>
91 VPR	VP FOR RESEARCH	1-Adjusted Base Budget	\$ 100,000	\$ 16,566,376	\$ 16,466,376
		2-Provision for Compensation Increase	\$ -	\$ 307,941	\$ 307,941
	<b>VP FOR RESEARCH Total</b>		<b>\$ 100,000</b>	<b>\$ 16,874,317</b>	<b>\$ 16,774,317</b>
RC Reporting	Reporting Unit Name	Record Type	Revenue	Expenditures	Univ Subsidy
92 VPPF	VP AND CHIEF FINANCIAL OFFICER	1-Adjusted Base Budget	\$ 805,588	\$ 17,913,499	\$ 17,107,911
		2-Provision for Compensation Increase	\$ -	\$ 357,031	\$ 357,031
		9-Other Approved Base and Any Incidental Income and Corresponding Expense Adjustments	\$ (65,623)	\$ 1,162,626	\$ 1,228,249
	<b>VP AND CHIEF FINANCIAL OFFICER Total</b>		<b>\$ 739,965</b>	<b>\$ 19,433,156</b>	<b>\$ 18,693,191</b>
93 INTP	VP FOR INTERNATIONAL AFFAIRS	1-Adjusted Base Budget	\$ -	\$ 3,825,162	\$ 3,825,162
		2-Provision for Compensation Increase	\$ -	\$ 62,838	\$ 62,838
	<b>VP FOR INTERNATIONAL AFFAIRS Total</b>		<b>\$ -</b>	<b>\$ 3,888,000</b>	<b>\$ 3,888,000</b>
94 VPIT	VP FOR INFORMATION TECHNOLOGY	1-Adjusted Base Budget	\$ -	\$ 20,148,504	\$ 20,148,504
		2-Provision for Compensation Increase	\$ -	\$ 560,890	\$ 560,890
		9-Other Approved Base and Any Incidental Income and Corresponding Expense Adjustments	\$ -	\$ 1,919,150	\$ 1,919,150
	<b>VP FOR INFORMATION TECHNOLOGY Total</b>		<b>\$ -</b>	<b>\$ 22,628,544</b>	<b>\$ 22,628,544</b>
94 VPIT-SS	VP FOR INFORMATION TECHNOLOGY-SHARED	1-Adjusted Base Budget	\$ -	\$ 34,718,297	\$ 34,718,297
		2-Provision for Compensation Increase	\$ -	\$ 615,658	\$ 615,658
		9-Other Approved Base and Any Incidental Income and Corresponding Expense Adjustments	\$ -	\$ -	\$ -
	<b>VP FOR INFORMATION TECHNOLOGY-SHARED SERVICES Total</b>		<b>\$ -</b>	<b>\$ 35,333,955</b>	<b>\$ 35,333,955</b>
95 UAVP	VP UNIVERSITY ACADEMIC AFFAIRS	1-Adjusted Base Budget	\$ 52,000	\$ 21,556,030	\$ 21,504,030
		2-Provision for Compensation Increase	\$ -	\$ 455,208	\$ 455,208
		9-Other Approved Base and Any Incidental Income and Corresponding Expense Adjustments	\$ (42,000)	\$ 78,243	\$ 120,243
	<b>VP UNIVERSITY ACADEMIC AFFAIRS Total</b>		<b>\$ 10,000</b>	<b>\$ 22,089,481</b>	<b>\$ 22,079,481</b>
95 UAVP-OE	VP UNIVERSITY ACADEMIC AFFAIRS-ONLINE ED	1-Adjusted Base Budget	\$ 9,800,000	\$ 9,556,938	\$ (243,062)
		2-Provision for Compensation Increase	\$ -	\$ 38,907	\$ 38,907
		9-Other Approved Base and Any Incidental Income and Corresponding Expense Adjustments	\$ 300,000	\$ 462,300	\$ 162,300
	<b>VP UNIVERSITY ACADEMIC AFFAIRS-ONLINE EDUCATION Total</b>		<b>\$ 10,100,000</b>	<b>\$ 10,058,145</b>	<b>\$ (41,855)</b>
96 VPUR	VP GOVERNMENT RELATIONS & ENGAGEMENT	1-Adjusted Base Budget	\$ -	\$ 4,429,610	\$ 4,429,610
		2-Provision for Compensation Increase	\$ -	\$ 70,316	\$ 70,316
		3-Income Adjustment	\$ -	\$ (117,040)	\$ (117,040)
		9-Other Approved Base and Any Incidental Income and Corresponding Expense Adjustments	\$ -	\$ 117,040	\$ 117,040
	<b>VP GOVERNMENT RELATIONS &amp; ENGAGEMENT Total</b>		<b>\$ -</b>	<b>\$ 4,499,926</b>	<b>\$ 4,499,926</b>



## University Administration Support and Expenditure Control Totals

## Attachment 1 cont.

RC Reporting	Reporting Unit Name	Record Type	Revenue	Expenditures	Univ Subsidy
98 VPAD	VP CAPITAL PROJECTS & FACILITIES	1-Adjusted Base Budget	\$ 963	\$ 3,652,710	\$ 3,651,747
		2-Provision for Compensation Increase	\$ -	\$ 62,274	\$ 62,274
		9-Other Approved Base and Any Incidental Income and Corresponding Expense Adjustments	\$ (963)	\$ 224,037	\$ 225,000
		<b>VP CAPITAL PROJECTS &amp; FACILITIES Total</b>	<b>\$ -</b>	<b>\$ 3,939,021</b>	<b>\$ 3,939,021</b>
9A UCOU	GENERAL COUNSEL	1-Adjusted Base Budget	\$ -	\$ 5,998,765	\$ 5,998,765
		2-Provision for Compensation Increase	\$ -	\$ 104,828	\$ 104,828
		9-Other Approved Base and Any Incidental Income and Corresponding Expense Adjustments	\$ -	\$ 132,951	\$ 132,951
		<b>GENERAL COUNSEL Total</b>	<b>\$ -</b>	<b>\$ 6,236,544</b>	<b>\$ 6,236,544</b>
9B VPCM	VP FOR COMMUNICATION AND MARKETING	1-Adjusted Base Budget	\$ (79)	\$ 8,797,054	\$ 8,797,133
		2-Provision for Compensation Increase	\$ -	\$ 114,153	\$ 114,153
		9-Other Approved Base and Any Incidental Income and Corresponding Expense Adjustments	\$ 8,079	\$ 158,079	\$ 150,000
		<b>VP FOR COMMUNICATION AND MARKETING Total</b>	<b>\$ 8,000</b>	<b>\$ 9,069,286</b>	<b>\$ 9,061,286</b>
9C CLSC	VP CLINICAL AFFAIRS	1-Adjusted Base Budget	\$ -	\$ 1,649,747	\$ 1,649,747
		2-Provision for Compensation Increase	\$ -	\$ 24,344	\$ 24,344
		<b>VP CLINICAL AFFAIRS Total</b>	<b>\$ -</b>	<b>\$ 1,674,091</b>	<b>\$ 1,674,091</b>
9D HUMM	VP FOR HUMAN RESOURCES	1-Adjusted Base Budget	\$ -	\$ 4,169,463	\$ 4,169,463
		2-Provision for Compensation Increase	\$ -	\$ 81,326	\$ 81,326
		9-Other Approved Base and Any Incidental Income and Corresponding Expense Adjustments	\$ -	\$ 260,500	\$ 260,500
		<b>VP FOR HUMAN RESOURCES Total</b>	<b>\$ -</b>	<b>\$ 4,511,289</b>	<b>\$ 4,511,289</b>

INDIANA UNIVERSITY  
2019-20 Operating Budget

Employee Benefit Calculation Percentages

Employee Category	Object Code(s)	Group Insurance/ Benefits (5625)	FICA (5760)	Retirement (5772) (5773)	Total Rate
<b>ACADEMIC:</b>					
Exempt	2000, 2005, 2008, 2280, 2288	21.24%	6.62%	11.45%	39.31%
Retirement Ineligible (Summer)	2010	21.24%	6.62%		27.86%
Overload	2170		6.62%		6.62%
Admin. Supplement	2200		6.62%		6.62%
Residents	2290		6.62%		6.62%
<b>OTHER ACADEMIC:</b>					
Non-Student	2300 through 2310		6.62%		6.62%
Student	2331 through 2391				0.00%
<b>PROFESSIONAL:</b>					
Exempt	2400, 2405, 2408	21.24%	6.62%	11.45%	39.31%
Non-Exempt	2480, 2488	21.24%	6.62%	11.45%	39.31%
Overload	2420, 2428		6.62%		6.62%
Terminal Pay	2450		6.62%		6.62%
<b>NON-EXEMPT STAFF:</b>					
PERF & Retirement Savings Eligible	2500, 2504	21.24%	6.62%	12.13%	39.99%
PERF Terminal Pay	2550		6.62%	12.13%	18.75%
<b>TEMPORARY:</b>					
Temporary Regular - HRR	3000, 3150		6.62%		6.62%
Temp w/Retirement Overtime Hours	3250		6.62%		6.62%
Temporary w/Retirement - HRP	3050		6.62%	12.13%	18.75%
Non-Exempt Staff Premium Hours	3100		6.62%	12.13%	18.75%
Non-Exempt Staff Overtime	3200		6.62%	12.13%	18.75%
Salaried Overtime Hours - .50 rate	3205		6.62%	12.13%	18.75%
Non-Eligible Overtime Hours	3210		6.62%	12.13%	18.75%
Student Work Study	3300 through 3961				0.00%
Supplemental Pay	4580, 4588		6.62%		6.62%
Foreign Honorarium	4581				0.00%
Retired	4582				0.00%
Supplemental/additional student pay	4590 through 5821				0.00%

UNIVERSITY ADMINISTRATION				
EMERGENCY MANAGEMENT	1A 19 116 20	4,458	4,621	3.67%
PUBLIC SAFETY	1A 19 116 30	1,486	1,540	3.67%
UNIV COMP SERV-ADMIN	1A 19 124 XX	41,270	41,671	0.97%
RADIATION LAB SAFETY	1A 19 140 15	1,486	1,540	3.67%
ENVIRON H&S (ex. 10-482-87)	1A 19 150 02	5,943	6,161	3.67%
TOTAL UNIVERSITY ADMIN GENERAL FUND		54,642	55,534	1.63%
IUPD	1A 23 151 70	25,259	26,186	3.67%
TOTAL DESIGNATED OTHER		25,259	26,186	3.67%
ATHLETICS GENERAL	1A 60 27X XX	1,451,727	1,559,946	7.45%
GOLF	1A 60 280 01	4,923	3,875	-21.28%
RADIATION SAFETY	2A 60 140 25	2,954	2,982	0.95%
HOUSES & RENTALS-CENTRAL	1A 60 154 00	76,925	70,492	-8.36%
UNIV COMP SERV-ADMIN	1B 60 124 15	4,743	4,909	3.51%
INTEG TECH ALLOTMENT	2A 66 124 XX	9,770	10,106	3.44%
TECHNOLOGY SUPPORT AUX.	2A 66 101 17	1,628	1,684	3.44%
UNEMPLOYMENT COMPENSATION	1A 66 121 10	157	142	-9.88%
RADIATION SAFETY	2A 66 140 25	1,969	1,988	0.95%
INSURANCE & LOSS CONTROL	1A 66 153 00	10,452	10,840	3.72%
ON-SITE REPRESENTATIVES	1A 66 154 00	5,950	6,167	3.65%
REAL ESTATE MAINT SHOP	1A 66 154 99	3,838	4,621	20.39%
POPLARS	1A 67 181 01	77	76	-1.34%
TOTAL UNIV. ADMIN.		1,575,113	1,677,829	6.52%

*NOTE: Effective July 1, 2000, Indiana University began reimbursing travel and transportation costs using rates as defined by the federal government. This revised approach had a potentially significant impact on the total amount required in the base budget for travel costs.*

2019-20

## Travel and Transportation

### Lodging

Please see the Travel Management Services website:

Instate Hotel Rates by Campus: <https://www.indiana.edu/~travel/hotel/hotelrates.shtml>

Out of state Hotel Rates: <https://www.indiana.edu/~travel/traveling/airlineonline.shtml>

### Per Diem

Please see Travel Management Services website:

<http://www.indiana.edu/~travel/traveling/perdiem.shtml>

### Mileage allowance (effective January 1, 2019)

per mile for the first 500 miles	\$ 0.58
per mile for 501 miles or more	\$ 0.29

### Limo service

Classic Touch and Go Express Limousine Services, provide limo transportation to and from Indianapolis International Airport

The IU rates **including gratuity** are:

### Classic Touch

One-way shared sedan rides from Bloomington to Indianapolis	\$67
Round-trip shared sedan rides between Bloomington and Indianapolis	\$122

### Go Express

One-way shared sedan rides from Bloomington to Indianapolis	\$72
Round-trip shared sedan rides between Bloomington and Indianapolis	\$144

Please see TMS website:

<http://www.indiana.edu/~travel/traveling/limo.shtml#limo>

## System Service charge for Non-General Funds

<u>Unit Name</u>	<u>Account Number</u>	<u>Subaccount</u>	<u>Object</u>	<u>Sub-object</u>	<u>Amount</u>
Athletics	60 271 81	-----	9951	UAS	\$ 795,212
Golf Course	60 280 01	-----	9951	UAS	\$ 35,890
Real Estate	60 154 00	-----	9951	UAS	\$ 35,792
Telecom Student LD	60 182 21	DTONE	9951	UAS	\$ 39,399

**Buy.IU Proposed Object Code List****LAST UPDATED 3/28/19**

Level	Level Name	Object Code	Object Code Name
COSV	Contractual Services	4073	SUBCONTR NOT SUBJ TO ICR (FIRST \$25,000)
		4074	SUBCONTRACT SUBJ TO ICR (FIRST \$25,000)
		4075	SUBCONTR AFTER THE FIRST \$25,000
		4077	SUBCONTR AMT OVER \$25,000 CHARGING ICR
		4518	LEGAL FEES
		4520	CONTRACTUAL SERVICES
		4526	PRACTICE PLAN COMPENSATION REIMBURSEMENT
		4527	PRACTICE PLAN BENEFITS REIMBURSEMENT
		4541	IUHP ACADEMIC COMPENSATION REIMBURSEMENT
		4542	IUHP ACADEMIC BENEFITS REIMBURSEMENT
		4562	PROFESSIONAL FEES
		4605	SOFTWARE AS A SERVICE
		4606	CLOUD COMPUTING - NON-SAAS
		4776	SERVICE MAINT CONTRACTS
SERV	Other Services	4032	PATIENT CARE COST
		4061	SUBJECT PAYMENT
		4535	HONORARIA
		4559	OFFICIALS FEES
		5046	LAUNDRY DRY CLNG SEWING
S&E	Supplies and General Expense	5047	LABORATORY SERVICES
		4001	ACCREDITATION EXPENSE
		4002	ANIMAL ROOM CHARGES
		4010	CONTRACT ORDER SUPPLIES
		4022	PERMIT FEES AND LICENSES
		4025	HOSPITALITY EXPENSE
		4026	HOSPITALITY - CONF & WORKSHOPS - FEE
		4028	STUDENT HOSPITALITY EXPENSE
		4035	LABORATORY SUPPLIES
		4040	MOTOR VEHICLE CHARGE
		4046	STUDENT RECRUITING
		4047	FAC/STAFF RECRUITING
		4080	TEACHING SUPPLIES
		4100	OFFICE SUPPLIES
		4102	PROCESSING FEES
		4155	SHREDDING EXPENSES
		4210	PARKING FEES

	4616	COMPUTER SOFTWARE PURCHASES
	4690	PROJECT SUPPLIES
	4762	CHEMICALS
	4905	CLEANING SUPPLIES
	4906	DURABLES - APPAREL/UNIFORMS
	4910	DURABLES - GENERAL
	4938	RESEARCH SUPPLIES
	4950	MEDICAL SUPPLIES
	4968	PHARMACEUTICALS
	5000	SUPPLIES AND EXPENSE
	5007	AUDIO VISUAL EXPENSE
	5027	FREIGHT AND HAULING
	5080	TRAINING TABLE EXPENSE
	5084	TRAFFIC/SECURITY
	5087	ATHLETIC BIG 10 SETTLEMENT EXPENSE
	5088	ATHLETIC NON-CONF SETTLEMENT EXPENSE
	5099	EXPENSE CLEARING
	5110	COLLECTION EXPENSE
	5200	EXPENDABLE EQUIPMENT
	5211	FURNITURE
	5215	EXPENDABLE COMPUTER EQUIPMENT
	1940	REFUNDS OF SUP AND EXP
<b>R&amp;M</b>	<b>Repairs and Maintenance</b>	
	4617	SOFTWARE MAINTENANCE
	4700	REPAIRS AND MAINTENANCE
	4706	BUILDING REPAIR
	4723	EQUIPMENT REPAIR
	4768	PHYSICAL PLANT SERVICES
	4790	WASTE DISPOSAL
<b>RESA</b>	<b>Purchases for Resale</b>	
	2100	COST OF SALES
	5300	PURCHASES FOR RESALE
	5301	PURCHASES FOR INVENTORY
	5305	TELECOM PURCH FOR RESALE
	5318	LAB ANIMALS
<b>ADV</b>	<b>Advertising</b>	
	4600	RIGHTS ROYALTY PERMISSIONS
	4802	ADVERTISING
	4864	PROMOTIONAL SUP AND EXP
	4880	SPONSORSHIP EXPENSE
<b>OEXP</b>	<b>Other Specific Operating Expense</b>	
	4013	CONFERENCE & WORKSHOPS
	4078	STAFF TRAINING
	4824	EXHIBIT & CONVENTION CONFER
	4866	PRIZES AND AWARDS
	5050	MEMBERSHIP FEES & DUES
<b>PHON</b>	<b>Telephone &amp; Postage</b>	
	4084	TELEPHONE



	4300	POSTAGE
<b>PRIN</b> <b>Printing and Duplicating</b>	4055	PUBLICATIONS - OUTSIDE
	4110	COPY MACHINE COSTS
	4166	PRINTING AND DUPLICATING
<b>RENT</b> <b>Rents and Non-Capital Leases</b>	4620	EQUIPMENT RENTAL
	4680	SPACE RENTAL
<b>TRAV</b> <b>Travel</b>	4088	TRANSPORTATION STUDENTS
	4089	TRANSPORTATION NON EMPLOYEE
	6000	EMPLOYEE INSTATE TRAVEL
	6100	EMPLOYEE OUT OF STATE TRAVEL
	6200	EMPLOYEE INTERNATIONAL
	6060	STUDENT INSTATE TRAVEL
	6160	STUDENT OUT OF STATE TRAVEL
	6260	STUDENT INTERNATIONAL TRAVEL
	6070	INSTATE RECRUITING TRAVEL
	6170	OUT OF STATE RECRUITING TRAVEL
	6270	INTERNATIONAL RECRUITING TRAVEL
<b>UTIL</b> <b>Energy and Utilities</b>	4090	UTILITIES - GENERAL
	4092	UTILITIES - CHILLED WATER
	4093	UTILITIES - ELECTRICITY
	4095	UTILITIES - GAS - NATURAL
	4097	UTILITIES - SEWER
	4098	UTILITIES - WATER
	4099	UTILITIES - STEAM
	4927	FUEL
<b>COMP</b> <b>Computing Services</b>	4015	DATA PROCESSING SERVICE
<b>CREX</b> <b>Cost Recoveries - Expense</b>	5039	INSURANCE
	5040	FIRE PROTECTION
<b>DEBT</b> <b>Financial/Debt Services</b>	4403	CAPITAL LEASE INTEREST
<b>FINA</b> <b>Student Financial Aid</b>	5881	SCHOLARSHIPS - TEXT BOOKS
<b>TAXP</b> <b>Taxes Payable</b>	9015	OTHER TAXES PAYABLE - UA USE ONLY
	9021	FOREIGN FELLOWSHIP TAX - UA USE ONLY
	9022	FOREIGN ROYALTY & INDEPEND CONTRACT TAX - UA USE ONLY

Capital Object Codes to be used in BUY.IU	
Object Code	Object Code Name
7000	CAPITAL EQUIPMENT
7031	CAPITAL EQUIPMENT - FED OWNED
7032	OTHER OWNED CAPITAL EQUIPMENT
7099	EQUIP DEFERRED PAYMENT
7100	LIBRARY BOOKS & PERIODICALS
7200	LAND
7201	LAND DEMOLITION
7300	BUILDINGS AND ATTCHD FIXTUR
7301	BUILDING - PROF FEES
7302	BUILDING - PROF FEES-RENOVATION
7303	BUILDING IMPROVEMENTS MC
7306	BUILDING - NEW REIMBURSABLES
7307	BUILDING - RENOV REIMBURSABLES
7400	INFRASTRUCTURE IMPROVEMENTS
7402	INFRASTRUCTURE - PROFESSIONAL FEES
7411	INFRASTRUCTURE TELEPHONE COMMUNICATIONS
7412	INFRASTRUCTURE-REIMBURSABLES
7465	LAND IMPROVEMENTS
7468	LAND IMPROVEMENTS - PROFESSIONAL FEES
7469	LAND IMPROVEMENTS - REIMBURSABLES
7500	CAPITAL EQUIPMENT-UNIV CONS
7531	CAP EQUIP-UNIV CONST-FED OW
7532	OTHER OWNED FABRICATED EQUIPMENT
7600	ART & MUSEUM OBJECTS
7800	LEASEHOLD IMPROVEMENTS
7801	LEASEHOLD IMPROVEMENTS PROFESSIONAL FEES
7802	LEASEHOLD IMPROVEMENTS-REIMBURSABLES