The University of Montana

Preparing Designated/Auxiliary
FY14 Operating Plans & Budgets
Introductions

- The Office of Planning, Budgeting & Analysis
  - Dawn Ressel, Associate Vice President
  - Ed Wingard, Budget Director
  - Debbie Morlock, Budget Analyst
  - Amber Patterson, Budget Analyst
  - Kim Rudolph, Budget Analyst
  - Pope Ashworth, Interim Budget Analyst

- Website: [http://www.umt.edu/plan/](http://www.umt.edu/plan/)
Seminar Outline

Outline

- Why write a plan?
- Discussion of Designated and Auxiliary Funds
- Operating Plan Fundamentals
- Gathering the Data
- Operating Plan Examples
- Break
- Budget Forms – Instructions and Tips
Why Write a Plan?

- Proactive management tool
- Communication
- Document assumptions, issues and concerns
- Source document for budgets
- President and Vice President approval of plan provides direction for the budget
Designated Funds

- Designated for purposes specified by the Board of Regents or the campus
- Account for entrepreneurial and support activities
- Separately classified to accumulate direct costs and revenues – self-funded
Examples of Designated Funds

- Student Fees (ASUM, Graduation Fee, etc)
- Sales & Service Accounts (Chemistry Store)
- Self-support Activities (Montanan Magazine)
- Instructional/Lab Fees (Cadaver Lab Fee)
- Sponsored Programs Asset Based Allocation-SPABA
Auxiliary Funds

- Primarily student-related
- Fee-for-service activities
- Self-support activities
- Entrepreneurial activities and
- Investment income
Examples of Auxiliary Funds

- Residence Halls
- Food Services
- Printing & Graphics Services
- Golf Course
- Campus Recreation Center
Operating Plan

What we’re looking for

- A written document to describe a unit’s operating conditions and planning assumptions
  - Uses factual references whenever possible
  - Makes assumptions and logic explicit
  - Informs Directors and Deans of current issues and trends that may impact the unit
  - Establishes and requests concurrence on goals, priorities, and strategies

- A plan of one-year temporal scope, at a level to inform budget decisions
What we’re NOT looking for

- A strategic plan
- A written form of a detailed budget by index code
- A vague narrative that fails to inform decisions
- A “make-work” document
Gathering Data – How to...

- **Tools**
  - Operating Plan from previous fiscal year
  - Quarterly Performance Report from previous year
  - Other relevant planning documents
    - Contracts
    - Current Events
    - OPBA Assumption Package

Gathering Data – How to...

- Tools
  - Communicate
  - Strategic Plans
  - Revenue and Expense –
    - UMDW
    - Banner
    - Modeling
  - The Budget Worksheets
Gathering Data - Communicate
Revenue and Expense

- Historical Data
  - Revenue – Fee, Sales and Service, SPABA
  - Expense – Personnel and Operating
- Significant changes to revenue and expense
Gathering Historical Data

The University of Montana Data Warehouse

View Multiple Values

Include Lower Levels?

Operating General Transaction Payroll Custom

Operating 2

1. Operating Statement (Fund, Orgn)
2. Operating Statement (Fund, Orgn, Prog)
3. Combined Statement of Operating Accts
4. Periodic Comparison-Operating Accts
5. Multi-year Comparison-Operating Accts
6. 2 Year Comparative Operating Accounts
7. Operating Statement w/ Fund Balance
8. 
9. 

View

Report Data Sheet SQL

Close Dashboard Parameter Sets Help

### The University of Montana
Multi-Year Comparison of Operating Accounts
MPH801

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Quarterly Reports
# Auxiliary

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**Orgn:** 336510  
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Gathering Data

- **Expense**
  - Payroll Projections – employee roster, pay plan assumptions
  - Operating Costs
    - Contracted Services
    - Supplies
    - Communications
    - Travel
    - Rent
    - Utilities
    - Repair
    - Other Operating (Subscriptions, Scholarships, Meetings, Moving Expenses, etc)

- Capital Equipment, Debt Payments, and Transfers
# Payroll Expense Model

## CACP

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## Classified Salaries - Low Risk

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## Faculty

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<td>2,727.81</td>
<td>4,637.12</td>
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<td>11,733.16</td>
<td>43,997.00</td>
<td>55,730.16</td>
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*Note: The table includes data for different positions with their respective salary rates, FTE, and various payroll expenses.*
Operating Plan Part I

Background:

- Describe your operation
- Address the history and nature of its business activities
- Include anticipated changes
Operating Plan Part II

Revenue Assumptions & Projections:

- Specify revenue sources and amounts
- Address the timing of revenue
- Explain anticipated changes
Auxiliary:

MPH801 Health Service Pharmacy: Revenue is estimated at $678,884. This number is based on an analysis of historical information (please see attachment A) and a review of current contracts to determine the FY11 pharmaceutical pricing (please see attachment B). One of the challenges faced each year is remaining competitive in the Missoula market and at the same time being able to generate enough revenue to cover expense.

Revenue is received throughout the year. However, July, August, January, and June are the slower months.
Operating Plan Part III

Expenditure Assumptions and Projections:

- Outline expenses
- Explain anticipated changes
Auxiliary:

MPH801 Health Service Pharmacy: The cost of medications and goods sold continue to be the major part of the expenditures. The general trend is the costs of goods are increasing which translates to higher prices for students. Expense projections for the cost of goods sold are based on an analysis of historical information as well as a review of pharmaceutical contracts (see attachment). Costs of goods sold for FY11 are projected to be $395,768. Timing for this expense follows the same pattern as the revenue. Actual expense is lower in July, August, January and June and spread fairly evenly across the remaining months.

MPH801 also includes salary expense projected as follows: Director (1.0 FTE), a clinical pharmacist (.5 FTE), a part-time pharmacist (.3 FTE), and a pharmacy technician (1.0 FTE) will be $174,901. Benefits will total $56,423. Please see the attached personnel model for details regarding salary and benefit estimates. Benefits rates are based on the assumptions provided by Office of Planning, Budgeting and Analysis. Salary and benefit expense is spread evenly across the year.

Other expenses included in this index are:

- Travel ($1,000 for conference attendance) – projections are based on the registration fee for the conference, airfare and hotel is based on analysis of historical data and review of current trends. Travel expense will occur in May.
- Supplies and Communication ($7,600) – Calculation is based on historical analysis, expense is distributed evenly.
- Administrative Assessment ($38,192) – based on assumptions by provided by OPBA (see attached calculation), expense is divided evenly between the four quarters.

Expenses will total $673,884.
Operating Plan Part IV

Fund Balance and Capital Plan:

- Address strategy regarding fund balance
- Estimate beginning fund balance
- Project revenue (from previous exercise)
- Project expense (from previous exercise)
- Project ending fund balance
The University of Montana-Missoula  
Auxiliary and Designated Funds  
Projected Fund Balance  
FY 2011

**Operational Unit Name:** CHPBS

**Index # included:** MPH801

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<th>FY11 Fund Balance Projection</th>
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**Estimate the FY10 ending fund balance:**

<table>
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<td>Estimated Revenue to Year End (06/30/10)</td>
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**Complete FY11 Information:**

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<td>Net Revenue FY11</td>
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</table>

**Add the estimated FY10 ending fund balance to the FY11 projected net revenue to determine the projected FY11 balance:**

| Estimated Ending Fund Balance FY11        | $5,888       |
Auxiliary:

MPH801 Health Service Pharmacy: The plan is to begin FY11 with a near zero fund balance. The ending fund balance for FY11 will be $5,000 (see attached calculation). We need to begin to build a fund balance so we can replace an aging PDX computer system by 2013. This system will cost $12,000.

The plan to build a fund balance is as follows - Net revenue for FY11 is anticipated to be $5,000. This amount will be set aside to assist with the purchase of the PDX system. Positive net revenue is also anticipated for FY12 and FY13 at which time a portion of the fund balance will be retained for computer upgrades. However, if there is not enough fund balance available, a portion of the expense will be covered from our sales and service indexes.
Management Issues, Trends, Significant Events

Discuss significant issues, trends and events expected to impact the operating unit.
Auxiliary:

MPH801 Health Service Pharmacy:

- Students are going out into the community to buy prescription medications instead of utilizing our pharmacy.
- Our purchasing group, MMCAP, is continuously doing negotiations in order to get us deals on our medications but the corporate chains sometimes can beat our price.
- Another problem in the pharmacy is the lack of compensation from insurance companies. Some insurance companies pay less than $1 to the pharmacy for dispensing the medication. Hopefully though legislature, pharmacies will be compensated better for their role in healthcare, but until that time, we are forced not to accept insurances that do not reimburse the pharmacy enough for normal operations.
Operating Plan Part VI

Specify Goals: Long range, broad and serve to set direction or to provide a relative target or accomplishment or growth

Initiatives: New efforts, intended to begin implementation within this planning period

Objectives: More specific than goals, they are achievable, measurable and verifiable
Auxiliary:

MPH801 Health Service Pharmacy:

The top three strategic goals are:
- purchase highest quality medications at lowest prices,
- provide student-patients with information and help in securing financial help with prescriptions through pharmaceutical manufacturer Patient Assistance Programs, and
- continue to expand the Collaborative Care agreements between the CHC and the HSP pharmacists and explore possibilities of payment for these services.

Initiatives:
- No new initiatives which have budgetary considerations are planned for FY11.

Objectives:
- Continue efforts to sign on additional 3rd party insurance companies. Attempt to add 2 new companies by the end of the fiscal year.
- Utilize free advertising opportunities to inform parents and students of services offered by HSP. Review progress mid-year to determine effectiveness.
DISCUSSION
Break!
# Building a Budget

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<td>50411</td>
<td>Auxiliary Other Sales</td>
<td>94,000</td>
<td>174,000</td>
<td>168,000</td>
<td>180,000</td>
<td>622,000</td>
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<td>Prescript</td>
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<td>O10</td>
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<td>50411</td>
<td>Auxiliary Other Sales</td>
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<td>0</td>
<td>0</td>
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<td>O10</td>
<td>335610</td>
<td>50490</td>
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<tr>
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<td>Prescript</td>
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<td>335610</td>
<td>558490</td>
<td>Student Hlth Svc-BC/BS Prior Terms</td>
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<td>0</td>
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</tr>
<tr>
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<td>Prescript</td>
<td>340020</td>
<td>O10</td>
<td>335610</td>
<td>558490</td>
<td>Student Hlth Svc-Blue Cross Fall</td>
<td>60,000</td>
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<td>60,000</td>
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<tr>
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<td>Prescript</td>
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<td>O10</td>
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<td>Student Hlth Svc-Blue Cross Spring</td>
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<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>53,000</td>
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<td>558490</td>
<td>Student Hlth Svc-Blue Cross-Law Fall</td>
<td>3,300</td>
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<td>558490</td>
<td>Student Hlth Svc-Blue Cross-Law-Sprg</td>
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<td>1,750</td>
<td>1,475</td>
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<td>3,225</td>
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**Revenue Total**: 157,300, 175,750, 222,475, 186,000, 714,525

| MP801 | Prescript | 340020 | O10  | 335610 | 61123 | Contract Faculty | 12,230 | 12,600 | 12,800 | 12,600 | 50,030 |
| MP801 | Prescript | 340020 | O10  | 335610 | 61124 | Contract Professional | 24,960 | 25,564 | 25,584 | 25,584 | 101,172 |
| MP801 | Prescript | 340020 | O10  | 335610 | 61125 | Classified Employee | 11,708 | 12,192 | 12,192 | 12,192 | 48,284 |
| MP801 | Prescript | 340020 | O10  | 335610 | 61132 | Contract Faculty-Extra Comp | 1,250 | 1,250 | 1,250 | 1,250 | 5,000 |
| MP801 | Prescript | 340020 | O10  | 335610 | 61133 | Termination Pay-Sick Leave | 0 | 0 | 0 | 0 | 0 |
| MP801 | Prescript | 340020 | O10  | 335610 | 61134 | Termination Pay-Vacation | 0 | 0 | 0 | 0 | 0 |
| MP801 | Prescript | 340020 | O10  | 335610 | 61225 | Student | 1,000 | 1,000 | 1,000 | 1,000 | 4,000 |
| MP801 | Prescript | 340020 | O10  | 335610 | 61401 | FICA | 0 | 0 | 0 | 0 | 0 |
| MP801 | Prescript | 340020 | O10  | 335610 | 61402 | Retirement | 0 | 0 | 0 | 0 | 0 |
| MP801 | Prescript | 340020 | O10  | 335610 | 61402C | ORP-Staff TIAA Cref | 0 | 0 | 0 | 0 | 0 |
| MP801 | Prescript | 340020 | O10  | 335610 | 61403 | Group Insurance | 0 | 0 | 0 | 0 | 0 |
| MP801 | Prescript | 340020 | O10  | 335610 | 61404 | Workers Compensation | 0 | 0 | 0 | 0 | 0 |
| MP801 | Prescript | 340020 | O10  | 335610 | 61409 | Medicare Tax | 0 | 0 | 0 | 0 | 0 |
| MP801 | Prescript | 340020 | O10  | 335610 | 61410 | State Unemployment Tax | 0 | 0 | 0 | 0 | 0 |
| MP801 | Prescript | 340020 | O10  | 335610 | 61415 | TIAA-CREF Retirement | 0 | 0 | 0 | 0 | 0 |
| MP801 | Prescript | 340020 | O10  | 335610 | 61415A | TIAA-CREF 1% HB95 | 0 | 0 | 0 | 0 | 0 |
| MP801 | Prescript | 340020 | O10  | 335610 | 61499 | Benefits-General | 14,995 | 15,252 | 15,262 | 15,262 | 60,781 |

**Personnel Expense SubTotal**: 66,141, 67,888, 67,888, 67,888, 269,807
## Building a Budget

**IMPORTANT NOTE:** When saving the Excel file...

1. Save the Excel file as 'Excel Macro-Enabled Workbook' format (.xlsm).
   - If you are using Excel 97-2003 version and does not have the option to save the Excel file as 'Excel Macro-Enabled Workbook' format, then save the Excel file as 'Excel 97-2003 Workbook' format (.xls).
2. DO NOT save the Excel file as 'Excel Workbook' format (.xlsx). This will cause the Excel to lose all the programming logic behind the Excel file.

### List of Added Features to Version 2:

1. **FUND_BALANCE worksheet tab:**
   - Index # field (cell B10) is automatically populated.
   - Budgeted Revenue FY## field (cell B24) references the 'Revenue Total' amount from the SUMMARY worksheet tab.
   - Budgeted Expense FY## field (cell B25) references the 'Expense Total' amount from the SUMMARY worksheet tab.

2. **PERSONNEL worksheet tab:**
   - To delete unwanted personnel line items, simply delete those line items (rows) from the PERSONNEL worksheet tab before clicking the 'Personnel Done' button. When the 'Personnel Done' button is clicked, the program will automatically delete those unwanted personnel line items from the SUMMARY worksheet tab.

3. **TRANSFERS_ALLOCATIONS worksheet tab:**
   - Transfer and Allocation account codes: 50111, 50135, 50136, 68701, 68704 and 68801.
   - If any of the transfer and allocation account codes were budgeted from the previous fiscal year, the budgeted amount will be loaded into the TRANSFERS_ALLOCATIONS tab.
   - Please note that since there are two types of account code 50111 (allocation in and allocation out), the budgeted amount from the previous fiscal year for the account code 50111 will be displayed in '50111 - Allocation In' row on the TRANSFERS_ALLOCATIONS worksheet tab.
   - For the transfer and allocation account codes that were not budgeted from the previous fiscal year, those line items will be inserted with 0 amount to the SUMMARY worksheet tab.
   - In other words, each index code will have line items for the account codes 50111, 50135, 50136, 68701, 68704 and 68801 on the SUMMARY worksheet tab (whether the account code was budgeted or not).
   - The linkage has been established between the SUMMARY and TRANSFERS_ALLOCATIONS worksheet tabs for the transfer and allocation account codes.
   - The account codes 50111, 50135, 50136, 68701, 68704 and 68801 on the SUMMARY worksheet tab will reference the values from the TRANSFERS_ALLOCATIONS worksheet tab.
   - Account code 50111 - references the 'Total Allocations' amount on the TRANSFERS_ALLOCATIONS worksheet tab.
   - (sum of Allocations In and Allocations Out)
Timeline

Submit your plan and budgets to OPBA

- Non-academic Units – March 1, 2013
- Academic Units – March 15, 2013
What happens next?

- Dean or Director reviews and signs the plan
- Signed plan is forwarded to OPBA
- OPBA screens the plan for methodology, forwards plan to appropriate Vice President and coordinates conferences if necessary
- With Vice President’s approval the plan is then forwarded to the President
- If plan is not approved, it is returned to the department for revision
Upcoming Events

- General Funds Budget Training
  - Mid-April
Thank you!