Preparing General Funds
FY15 Operating Budgets

Office of Planning, Budgeting & Analysis
Introductions

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

- Website: http://www.umt.edu/plan/
Seminar Outline

• Outline
  – Review function and unique characteristics of General Funds
  – Identify tools and campus resources to gather relevant information
  – Complete the required budget change form
  – Timeline
General Funds

• GENERAL FUNDS comes from:
  – state appropriations
  – millage
  – tuition and fees
General Funds

• General Funds support:
  – Instructional, research & public service mission
  – Academic, student and administrative support activities
  – Maintenance and operation of the University and its academic facilities
  – Provide tuition waivers
General Funds – Uses

• Salaries
• Benefits
• Operating Costs (Examples)
  – Supplies
  – Travel
  – Utilities
• Equipment and Capital
• Scholarships and Fellowships
• Transfers
Programs (Functions)

• Instruction (I)
• Research (R)
• Public Service (P)
• Academic Support (A)
• Student Services (S)
• Institutional Support (T)
• O&M Plant (M)
• Scholarships (W)
General Funds Base Budget
Review Base Budget

• Review current general funds base budget worksheet
## General Funds Base Budget Worksheet

The University of Montana-Missoula

### 2014 General Fund Worksheet

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Identifying Base Budget Changes

• Verify all permanent changes made mid-year are reflected in current budget worksheet
Verifying Permanent Changes Made Mid-Year

• UMDW Transaction Reports
• #1 – O/L – Budget Amounts
  – Transaction report indicating original budget (BD01) and all budget adjustments made throughout fiscal year.
  – Permanent adjustments are assigned a BD02 rule code
• FY15 Beginning Base Budget is FY14 Base Budget plus any permanent changes (BD02) and central changes
Identifying Base Budget Changes

Review personnel budget for any changes

• Career Ladder/In-Range Progression/Strategic Pay Increase
• New Employees/Turnover
• Vacant Positions
Verifying Permanent Changes Made Mid-Year
## Identifying Base Budget Changes

**The University of Montana**  
Transaction Listing - Budget Documents  
**FY14**  
MAA101

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<th>Acct</th>
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**Totals for Prog: IN01 Instruction-F&A Instruction**  
55,158.00 | 21,611.00
Review Personnel Budget for Changes Needed

• Places to Find Personnel Information
  – Spreadsheet provided by OPBA
  – UMDW
    • Payroll reports #6 and #7

• Banner
  – NBAJOBS
  – NBAPBUD
  – NBIPINC
  – NHIDIST
  – PEIESUM
Budget Tool Kit - UMDW

UMDW Payroll Reports

#6 - Employee Budget / Expense Distribution

- Identifies payroll expense by employee for each account code
- Identifies budget by position number for each account code

#7 - Payroll Budget / Expense by Position

- Identifies variances between budget and payroll expense by position number
- Indicates if the budget for a position is short or long
Use the parameters 61, 62, and 63 in account type field to exclude benefits expense.
# UMDW Employee Budget/Expense

**The University of Montana**  
**Employee Budget / Expense Distribution Report by Position**  
**FY14**

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**FOP Total**  
- Budget: 26,907.00  
- Expense: 21,547.23  
- Encumbrance: 4,341.80  
- Free Balance: 1,017.97
Budget Tool Kit - Banner

• NBAJOBS – Employee Jobs
  • Provides FTE and base hourly and annual salary for employees (wage before longevity, if applicable)
  • Provides payroll information related to primary position and any secondary sources
    • Examples: Summer Salary, Extra comp, Stipend
  • Provides a history of personnel transactions
    • Pay plan
    • Merits and Promotions
    • Career Ladders and Strategic Pay Increases
• Indicates labor distribution (breakdown of index codes charged for payroll expenses)
Budget Tool Kit - Banner

Banner – Other Useful Personal Services Forms

- NBIPINC – Position Incumbent List
  - Provides incumbent and names of employees previously employed in position
  - Provides durations of employment
  - Helpful for determining who is being paid from a pooled position
- NHIDIST – Labor Distribution Data Inquiry
  - Use to query personnel transactions
  - Provides personnel budget changes by position number
  - Provides greater detail of payroll transactions
- NBAPBUD – Position Budget
  - Track personnel budget changes
  - Provides meaningful description of budget change
  - Comprehensive budgets by position number, across all sources including multiple funds
- PEIESUM
  - Provides summary on an employee to include jobs, labor distribution, employee history, and position budget. Also, includes Faculty Information if applicable.
Identifying Base Budget Changes

• Review operations budget
  • Identify fixed/reoccurring costs (telephone, port charges, maintenance contracts, leases...)
  • Review past years for spending trends (dues, subscriptions, copy charges...)


Budget Tool Kit - UMDW

UMDW Operating Reports

#2 - Operating Statement (Fund, Organization, Program)
  • Use to track current activity within one index code
  • View historical operating statements

#3 - Combined Statement of Operating Accts
  • Consolidated operating statement for multiple index codes
  • Pull by functional unit for comprehensive view of activity
    • For example, view consolidated report of all general funds index codes in a particular school to determine overall budget status at any point in the fiscal year or for past years
Break!
Completing Base Budget Change Form
## University of Montana-Missoula
### FY15 Base Budget Permanent Reduction Form
#### State Appropriated Index Codes

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<tr>
<th>Account Code</th>
<th>Position Number</th>
<th>Account Code Description or Employee Name</th>
<th>Current Budgeted FTE</th>
<th>Academic (AY) or Fiscal Year (PY)</th>
<th>Current Budgeted Hourly Rate</th>
<th>Current Budgeted Annual Amount</th>
<th>FTE Change Value</th>
<th>Budget Change Amount</th>
<th>Operating Change Amount</th>
<th>Split Funded</th>
<th>Explanation - REQUIRED</th>
</tr>
</thead>
</table>

Prepared By: _____________________________ Date: ________________

Approvals:

Dean or Administrative Head Date: ________________

This Base Budget Change form is to be completed by authorized department personnel. It will result in a permanent "base" budget reduction. Please use whole dollar amounts only.

The total amount of the Base Budget Reduction

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<th>Operating Change Amount</th>
<th>Explanation - REQUIRED</th>
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<tbody>
<tr>
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The total amount field must equal zero.

Please enter justifications or additional information below:

| _________________________|                        |
| _________________________|                        |
| _________________________|                        |
| _________________________|                        |

Page 1
### General Funds Base Budget Worksheet

#### The University of Montana-Missoula

**2014 General Fund Worksheet**

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Guide to Base Budget Changes

• Enter the adjustment **only**
  • Do not take the budget completely off the line as one adjustment and then add it back in a subsequent adjustment
  • Similar to dollar adjustments, FTE adjustments represent the change in FTE only
  • Budget in whole dollars only (no cents)
• Faculty can only be paid from programs: instruction, research or academic support
• TAs (Teaching Assistants) must be paid from the instruction program
• RAs (Research Assistants) must be paid from the research program
• Use 61224, not 61299, for Hourly/Non-Classified Pools
Guide to Base Budget Changes (cont)

• Budget transferred from operations to personnel MUST include benefits (fringe and health insurance)

• Budget transferred from personnel to operations allows benefits to be recaptured (based on current year’s rates)

• Budget can only be removed from a line with sufficient budget (budgets are not allowed to go negative)

• Net amount of adjustments must be zero (except FTE)
  – There is central offset on the reduction form to balance the department’s required reductions

• Meaningful explanations are required

• Provide additional information and name changes within the justification area
Instructions for Position Numbers

ALL Personal Services Account Codes need a Position Number

Personnel – use all 6 digits, including zeroes

• Permanent Staff
  • Individual positions numbers
  • Organizations have assigned series

• Pools
  • Unique to type of pool and department
  • First three characters indicate type of pool
  • Last three characters indicate department
  • New Summer Faculty Pool – 070X## instead of 070500
Pooled Position Number Guide

Newer pooled position structure that was implemented in FY09

<table>
<thead>
<tr>
<th>Faculty Pools</th>
<th>Identifier</th>
<th>Operating unit</th>
</tr>
</thead>
<tbody>
<tr>
<td>61123 901XXX Adjunct Professors</td>
<td>A01</td>
<td>Provost's Operating Unit</td>
</tr>
<tr>
<td>61123 902XXX Adjunct Associate Professors</td>
<td>A02</td>
<td>Coll of Arts/Sciences Op Unit</td>
</tr>
<tr>
<td>61123 903XXX Adjunct Assistant Professors</td>
<td>A03</td>
<td>Anthropology Oper Unit</td>
</tr>
<tr>
<td>61123 904XXX Adjunct Instructor</td>
<td>A04</td>
<td>Chemistry Oper Unit</td>
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<tr>
<td>61123 905XXX Lecturer</td>
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<td>Computer Science Oper Unit</td>
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<td>61123 906XXX Post docs - Letter of Appointments</td>
<td>A06</td>
<td>Economics Oper Unit</td>
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<td>61123 990XXX Department Chair Stipends</td>
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<td>English Oper Unit</td>
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<td>61123 097A45 COT Adjunct Faculty</td>
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<td>Modern/Classical Lang/Lit Op Unit</td>
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<td>61123 993XXX Extra Comp</td>
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<td>History Oper Unit</td>
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<table>
<thead>
<tr>
<th>Professional/Administrator Pools</th>
<th>Identifier</th>
<th>Operating unit</th>
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</thead>
<tbody>
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<td>Liberal Studies Oper Unit</td>
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<td>61124 912XXX Professionals - Letter of Appointments</td>
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<td>Communication Studies Op Unit</td>
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<td>61124 913XXX Professionals - Non-Research</td>
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<td>Linguistics Oper Unit</td>
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<td>61124 910P02 Athletics - Coaches</td>
<td>A15</td>
<td>Mathematics Oper Unit</td>
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<td>61128 991XXX Administrative Stipends</td>
<td>A16</td>
<td>Military Science Oper Unit</td>
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<td>61124 991XXX Professional Stipends</td>
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<td>Native American Stu Oper Unit</td>
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<td>A18</td>
<td>Center for Ethics Oper Unit</td>
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<td>A19</td>
<td>Philosophy Oper Unit</td>
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<th>Classified and Temporary Pools</th>
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# Base Budget Change Form

## The University of Montana - Missoula

**FY15 Base Budget Change Form**

**State Appropriated Index Codes**

## Personal Services

<table>
<thead>
<tr>
<th>Index</th>
<th>Account Code</th>
<th>Position Number</th>
<th>Account Code Description or Employee Name</th>
<th>Current Budgeted FTE</th>
<th>Academic (AY) or Fiscal Year (FY)</th>
<th>Current Budgeted Hourly Rate</th>
<th>Current Budgeted Annual Amount</th>
<th>FTE Change Value</th>
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**Operating Change Amount**

0.00  0

**Explanation** - REQUIRED

---

Prepared By: ___________________________ Date: ____________

Approvals: ___________________________ Date: ____________

Dean or Administrative Head ___________________________ Date: ____________

---

*This Base Budget Change form is to be completed by authorized department personnel; it will result in a permanent “base” budget adjustment. Please use whole dollar amounts only.*
Departments will be Provided

- Base Budget Worksheet
- Budget Change File with
  - Permanent Reduction Change Form
  - Base Budget Change Form
- List of employees that received Career Ladder, In-Range Progression or Strategic Pay
- New Budget Worksheets that will include:
  - The Reduction Phase changes in the Beginning Base Budget Columns
  - Central Changes for all FY14 & FY15 Personal Services Changes
Timeline

• Worksheets returned to OPBA
  – Friday, May 30, 2014
  – Submit a signed, hard copy.
    • Signature of form preparer and Dean/Director

• Worksheets back out to Departments with FY15 Personal Services changes
  – As soon as possible

• FY15 Budget Loaded and Live in Banner mid-July
Discussion
Questions?

- Please complete the online survey
Thank you!