Overview

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- Data Source of BUD Documents

- Part II - Step by Step Budget Document Processing
## Budget Calendar - Key Dates

<table>
<thead>
<tr>
<th>Date</th>
<th>Event Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>Jan 28</td>
<td>Senate Finance Committee Hearing</td>
</tr>
<tr>
<td>Feb 12</td>
<td>House Appropriations Committee Hearing</td>
</tr>
<tr>
<td>Feb 26</td>
<td>University Strategic Resource Planning Council Meeting</td>
</tr>
<tr>
<td>March 20</td>
<td>Draft Revenue Projections and Debt Service Budgets provided to Fee Funded areas</td>
</tr>
<tr>
<td>March 26</td>
<td>University Strategic Resource Planning Council Meeting</td>
</tr>
<tr>
<td>April 1</td>
<td>FY12 Budget Document Preparation begins (BUD System opens to departments)</td>
</tr>
<tr>
<td>TBO (by/depends/depends)</td>
<td>Internal Deadlines for Budget Document creation, review and approval by each VP/AVP</td>
</tr>
<tr>
<td>April 24</td>
<td>FY12 Budget Documents approved and forwarded to Budget (BUD System closes to depts.)</td>
</tr>
<tr>
<td>May 9</td>
<td>Board of Regents Budget Policies and Guidelines Approved</td>
</tr>
<tr>
<td>May 24-28</td>
<td>Preparation for UT System Budget Goals &amp; Priorities Hearing</td>
</tr>
<tr>
<td>May 27</td>
<td>Last day of 83rd Regular Legislative Session</td>
</tr>
<tr>
<td>TBD - June 1</td>
<td>CMO Reviews Campus Budget &amp; Budget Goals Presentation</td>
</tr>
<tr>
<td>June 6</td>
<td>UT System/UTSA Budget Goals &amp; Priorities Hearing</td>
</tr>
<tr>
<td>June 28</td>
<td>Draft FY14 Operating Budget due to UT System</td>
</tr>
<tr>
<td>July 19</td>
<td>Final FY14 Operating Budget due to UT System</td>
</tr>
<tr>
<td>August 21-22</td>
<td>FY14 Operating Budgets approved by Board of Regents</td>
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General Information

- State of Texas Legislature meets every 2 years to adopt a biennial budget representing State Appropriations.
- Processing of BUD documents will create departmental operating budgets (ORIGINAL BUDGET in DEFINE) for the upcoming fiscal year beginning September 1st.
- Original Budgets ± permanent transfers between budgeted accounts (i.e. commitment section) represents "status quo" budgets.
- BUD document processing begins before final funds are known.
- Final BUD updates are processed by Budget Office following authorized and approved changes by Campus Management and Operations (CMO).
- Consult with your Financial Area Representative as appropriate for additional requirements and deadlines pertaining to the BUD process (refer to back of training book for contact listing).

All accounting activity requires a 10-digit account number for a transaction to process. The account number is broken down into three parts: fund group, budget group, and budget category (sub-account).

Budget Group - The first 8 digits of an account number represent a Budget Group. Each department or academic entity may have several budget groups.

Sub-accounts - Indicate what type of expense or income is used. This allows the money funded to a budget group to be broken down within the account number to help track expenses such as salaries, maintenance and operations, and travel.

State accounts (14-xxxx-xx)
Accounts are funded by General Revenue Appropriations in the State Treasury. Expenditures in these accounts must comply with Regent's Rules and Regulations and State Purchasing Act.

Local accounts (18-xxxx-xx through 30-xxxx-xx)
Source of funds for these accounts may be from sales and service, gifts, grants, or transfers. Expenditures made from these accounts are paid from local funds in the local banks. Expenditures from local accounts must comply with the Regents Rules and Regulations.
General Information:
Account Groups

- BUD documents start with a budget group:

<table>
<thead>
<tr>
<th>Fund Group</th>
<th>Budget Category (Sub-Account)</th>
<th>Budget Group (Best &amp; Numbers)</th>
</tr>
</thead>
<tbody>
<tr>
<td>14</td>
<td>NON - E&amp;G</td>
<td>023000 50</td>
</tr>
</tbody>
</table>

- BUD documents are required for the following funds:
  14 - State Appropriated Funds (E&G)
  18 - Service Areas
  19 - Designated (Local) Funds (NON - E&G)
  29 - Auxiliary Funds

- BUD documents for Grants/Contracts (26); Gift (30) and Plant Funds (36) accounts are NOT created by departments. Instead, the Central Budget Office captures and reports at a higher level for reporting purposes only.

14- Educational & General (E&G) – These funds are used to support the University’s general educational operations. Functions and activities typically funded from E&G include faculty salaries, operating expenses of instructional departments, general administration, student services, campus security, operation and maintenance of E&G facilities, special items and research enhancement.

19-7 Accounts - M&O 19-7xxx accounts are funded by transfer from account 19-0230-9798 E&G (M&O and Travel Clearing Account). These are considered E&G accounts in support of 14-accounts.

Non E&G Accounts
18 – Service Centers – Service Centers are ongoing, chargeback operations that sell products and provide services to the university community. Such operations are not profit (or loss) centers. Service Centers receive income from sales and services charged to University departments. Use form developed in FY10/11 for budget.

19- Designated Funds – These funds are used to support miscellaneous activities of the university with special purposes for which a fee revenue has been authorized.

29- Auxiliary Funds – Auxiliary enterprises furnish goods or services to students, faculty or staff and charge fees directly related to, although not necessarily equal to, the cost of the goods or services. They are managed essentially as self-supporting activities outside of the basic instruction and research functions of the university. Examples include Student Housing, Food Service, Intercollegiate Athletics, Bookstore, Parking, and the University Center.

Do not require BUDs
30 – Gifts
26 – Grants
41 – Agency funds
General Information: Revenue Budgets - Sources of Funds

- **State Funds** (E&G budgets -14's & 19-7's accts)
  - State Appropriations: Formula Funding, Special Items, Benefits
  - THECB Transfers: TX Grant, Work-study, etc.
  - Statutory Tuition, Certain Fees

- **Designated Funds** (Institutional or Local Funds - 19-accts)
  - Designated Tuition, Mandatory, Course & Incidental Fees
  - Indirect Cost Recovery: Facilities & Admin Overhead

- **Auxiliary Enterprise Funds** (100% Self-Supporting Ops - 29-accts)
  - Housing, Parking, Athletics, Bookstore, University Center, Food Services

- **Service Center/Recharge** - Budget form available on Budget Website to formalize budget requirements and approval of recommended budgets from Grants/Contracts
  
  [www.upsa.edu/financialaffairs/Forms/grants/AnnualOperatingBudget18acct.pdf](www.upsa.edu/financialaffairs/Forms/grants/AnnualOperatingBudget18acct.pdf)

- Chargeback to other funds for services (18-accts)
Revenue Budgets –
Projections & Assumptions

- **Mandatory Fees** - Revenue Budget 2014 were distributed by Budget Office to Fee Administrators on **Mar 20th**
  - Revenue projections are based on enrollment (paying SCH and/or student headcount)
  - Any deviations to budget projections needs to be discussed and approved by the Senior Budget Director prior to start of the budget process or opening of BUD documents (**April 1st**)

- **Incidental Fees** - Revenue Budget 2014 distributed by Budget Office to Fee Administrators on **Mar 20th**
  - Recommend BUDGET 2014 remain flat with NO projected increases over the FY 2013 original budget. **However; any required decreases for current year may need to apply to BUDGET 2014 and is being coordinated by FAR members.**
  - Any deviations to budget projections needs to be discussed and approved by the Budget Director prior to departmental completion of BUD documents (**April 24th**).
Expense Budgets
Status Quo Budgets E&G
(14 accts and 19-7 accounts funded with Designated Tuition)

- **Status Quo Base Budgets (14 and 19-7 accounts primarily)**
  - Department Operating Budget Preparation assumes no new money:
    - *Original Budgets + permanent transfers between budgeted accounts (i.e. commitment section) represents "status quo" budgets.*

- University Strategic Resource Planning Council (USRPC) reviews Resources and Requirements with final budget allocations authorized and approved by Campus Management and Operations (CMO)
Status Quo Budgets funded by Designated Tuition via E&G Control (14 accounts) and E&G M&O Clearing (19-7 accounts)

Base Budget Allocations / Establishing & Reconciling the Transfers-In from Designated Funds to E&G Budgets

<table>
<thead>
<tr>
<th>E&amp;G Funds (14 Accounts)</th>
<th>14-Accounts</th>
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<tbody>
<tr>
<td></td>
<td>$254.4M</td>
</tr>
<tr>
<td></td>
<td>One Way Only</td>
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<table>
<thead>
<tr>
<th>Clearing Account</th>
<th>E&amp;G Transfer Control 19-0235-06</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>E&amp;G M&amp;O Clearing 19-0230-97</td>
</tr>
<tr>
<td></td>
<td>$10.7M</td>
</tr>
<tr>
<td></td>
<td>One Way Only</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Designated Funds (18 Accounts)</th>
<th>Misc 19-Accts (Not Fee Accounts)</th>
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</thead>
<tbody>
<tr>
<td>Designated Tuition 19-0322-01</td>
<td></td>
</tr>
<tr>
<td>F&amp;A Indirect Cost Recovery 19-0391-01</td>
<td></td>
</tr>
<tr>
<td>19-7 M&amp;O Accounts</td>
<td></td>
</tr>
<tr>
<td>Misc Other Income Generating Accts</td>
<td></td>
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</tbody>
</table>

<table>
<thead>
<tr>
<th>Auxiliary Funds (29 Accounts)</th>
<th>Auxiliary Enterprise Accts</th>
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When a permanent transfer is authorized between 19-7 accounts, that change should be directly reflected in the BUD E&G M&O Clearing (acct 19-0230-97) vs. showing the transfer to another 19-7 acct.

All such transfers to E&G funds must be authorized by budget - no exceptions.
Special Instructions for Non-E&G Budgets

- **Fee Related accounts (19 & 29 accts) and Service Center accounts (18 accts)**
  - Based on revenue budgets approved and allocated to appropriate accounts.
  - Authorized Service Centers (18 accts) must submit approved service level agreement through Office of Grants & Contracts.
    - [www.utsa.edu/financialaffairs/forms/grants/AnnualOperatingBudget18accts.pdf](http://www.utsa.edu/financialaffairs/forms/grants/AnnualOperatingBudget18accts.pdf)

- **Fringe Benefit Rates** - benefit sub account with appropriation code (2F)
  - Budget based on actual cost experience of employees paid from Non-E&G accounts.
  - Fringe Benefits Calculation Tool available on Budget Website
    - [http://www.utsa.edu/financialaffairs/budget](http://www.utsa.edu/financialaffairs/budget)

- **Longevity Pay** - salary subaccount with appropriation code (3D)
  - Budget Office provided electronic reports to FAR Representatives for estimates via RowdySpace on **Mar 8-11**

- **Debt Service** - certain 19 and 29 accounts only
  - Budget Office provided preliminary data to Area Reps on **Mar 22nd**
  - Use debt subaccount with appropriation code (EZ)
Data Source of BUD document

- Revenue accounts and associated transfers (T1/T2) start with prior year budget amounts and REQUIRE update by central fee account administrators based on approved revenue projections.

- Positions in HRMS with "budgetary funding" or "permanent additional pay" on budgeted accounts will load budget dollars to salary subaccounts.
  - Positions in BUD do NOT create nor end HRMS assignments
  - Positions in BUD will NOT update actual funding records in HRMS

In summary, positions in the BUD are for informational purposes and used to reconcile and account for all positions which are budgetary funded (i.e. permanent position tracking).
BUD Loads from Two Sources

**For salary subaccounts (-01, -09, -10, etc.)**

- Position and incumbent information load from HRMS

- **Position Base Pay:**
  - Will only load in a BUD if a position has budgetary funding
  - For filled positions, the rate that loads in the BUD will be the incumbent's rate that is effective 9/1 of the next fiscal year in HRMS for that position.
  - For vacant positions, the rate that loads in the BUD will be the FY Baseline that is effective 9/1 of the next fiscal year in HRMS for that position.
  - The allocation that loads in the BUD will be determined by the budgetary funding distribution that is effective 9/1 of the next fiscal year in HRMS for that position.

- **Incumbent additional pay:**
  - For filled positions, the amount loads in the BUD will be the incumbent's permanent additional pay amount(s) effective 9/1 of next fiscal year in HRMS.
  - Additional pay only applies to filled positions; not applicable for vacancies

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**Incumbent additional pay**

**Budgeted Supplements**

if a position ID is available, add supplement to the Additional Pay section in the BUD document

If a position ID is not available (vacant), add the supplement dollars to a salary reserve sub account in the BUD document

In HRMS, if a supplement has been assigned its own Position ID (i.e., chair supplements) and an end date is not entered, the supplement will load into the BUD as permanent line item under the Additional Pay section.

In HRMS, if a supplement is assigned as an attribute to an Incumbent and an end date is not entered, the supplement will load into the BUD as a permanent line item under the Additional Pay section.
BUD Loads from Two Sources

Non-Salary Expense subaccounts (50, 75, etc)
- Starting point is prior year BUD ± permanent transfers.
- Refer to Reconciliation page of BUD for permanent transfers listed in Commitment Section
- Permanent transfers loaded to BUD occurred from 9/1/12 to 1/31/13

ORIGINAL Budget for Non-Salary Account ± Commitments