

TO: Vice Presidents, Deans, Directors, and Account Managers

FROM: Associate VP for Budget & Resource Planning

DATE: April 11, 2007

RE: 2008 Budget Preparation

This phase of the FY2008 Budget Preparation Process involves Gifts, Service, and Self-Supporting accounts (not including student fees).

This package should include the following for each account for which you are identified as account manager:

- Budget Preparation Worksheet
- Salary Roster (Budget List by Account)
- Budget Data Sheet (relevant GL balance/transfer data)
- Longevity Report
- Employee Benefits Estimator
- Retirees Benefit Estimator

If the package you receive....

- Is missing one or more sheets: Email Mary Trimble at mtrimbl@utdallas.edu identifying account title(s) and account number(s) and name(s) of missing sheet(s).
- Has "extra" sheets: Return these to the Budget Office immediately so that the forms can be directed quickly to the appropriate unit and any necessary corrections can be made to Budget records.

Go to the Budget Office website and print the following forms as needed:

- Promotion/Reclassification/New Position Request
- Request for New Budget Account
- Staff Benefit Rates
- Appointment/Appointment Change Form

Budget Worksheets due to the Budget Office April 18th.

NOTE: Academic Affairs accounts do not need to be sent to the Provost Office for a signature. *The Budget Office will forward for approval, as necessary.*

If there are issues related to a particular account that prevent completion of that particular budget request, please submit the remainder of the requests in compliance with the stated due dates. Then, send an e-mail to your Budget Analyst identifying the account and the expected date the request will be complete.

DEVELOPMENT OF FY 2008 OPERATING BUDGET THE UNIVERSITY OF TEXAS AT DALLAS

General Budget Instructions

1. **BUDGETING OPERATING COSTS**

- a. You **must** budget separately for travel (4100), capital (6900), and other M&O (4200). This is a ***University of Texas System requirement***.
- b. As was the case last year, when the budget is posted to FRS, these amounts will be collapsed into a single budget sub code.
 - o Exception: As was the case last year, project year accounts will not use the collapsed sub code.

2. **SALARY POLICY**

a. **General Salary Policy**

All employees are shown at the 2007 salary rate. Merit increases will be addressed later in April. Budget a 2.5% merit pool in unallocated for each account.

- b. Reclassifications, Promotions, Equity Increases, and New Positions for Administrative and Professional and/or Classified **must** include the following:

- PAN (Position Allocation Notice) for Reclassifications/New Positions.
- Memo of approval for Equity Increase

- c. Note: Fiscal 2008 minimum for classified positions will be equal to the FY 2007 minimum plus 4%.

3. **NEW BUDGET ACCOUNTS**

Include in the budget submission all accounts that you plan to budget during the 2008 Fiscal Year. Complete both the Request for New Budget Account (form is on the Budget Office web site) and Signature Authority Request Form (Budget Office website) for each new account requested.

4. **LEAVE OF ABSENCE**

Include a separate list of all faculty personnel either on leave or scheduled for leave during any part of FY2007 or FY2008. Indicate the beginning and ending dates of leave status.

5. NEPOTISM (Appointment of Relatives)

State and System regulations regulate the employment of relatives of current U.T. Dallas employees. The general rule is that current employees may not be involved in the appointment, reappointment, promotion or salary of relatives and that if a personnel action or marriage puts an employee in a position to be involved in a prohibited action. U.T. Dallas must ensure that the next higher administrative level performs all supervisory functions. U.T. Dallas must also report each such case to the UT System on an annual basis. To comply with this reporting requirement, you must notify Mr. Larry Wilson, Assistant VP for Business Affairs, lwilson@utdallas.edu , of any such cases in your area of responsibility.

DEVELOPMENT OF FY 2008 OPERATING BUDGET THE UNIVERSITY OF TEXAS AT DALLAS

Budget Instructions relating to Service, Self-Supporting (non Student Fee), and Gift accounts

1. The requested budget for these areas must be based on estimated income from sales and services and/or prior year fund balances.
2. A Budget Data Sheet must be completed for each of these accounts and submitted with the Budget Request. The automated Budget Data Sheet is attached to the Budget Prep Worksheet. The column "Actual FY07" discloses actual revenues and costs through 4/6/2007, and is informational only. Mark and complete the "Proposed FY08" column.
3. If prior year balances are used, attach a screen print of the MFB screen of the account. Note that the projected available balance **must** be equal to or greater than the prior year funds that are being budgeted.
4. The Staff Benefits Estimator is provided as a tool for determining the budget requirements for staff benefits costs. Note that these estimates are based on benefit selections of employees as of the end of March.
 - a. These amounts must be adjusted for the following:
 - Increase all other benefit totals by 2.5%--to fund a potential merit increase.
 - Increase Premium Sharing by 15%.
 - Budget 30% for benefits on previously approved New Positions.
5. Include Premium Sharing funds for employees who have retired from these accounts. Retiree Benefit Cost report provided in package.
6. Funding must be included in the longevity subcode in the account(s) paying salaries of the qualifying individuals. A report of the estimated longevity costs for your account(s) AT CURRENT RATES is included in the budget package

SPECIAL INSTRUCTIONS RELATED TO SERVICE DEPARTMENTS (314XXX)

1. The estimated revenues and expenditures budgeted on the Service Department Budget Forms must be consistent with the data submitted to the Finance Office in the Service Center Rate Charge Documentation / Service Center Rate Calculation-Summary.

2. List the required annual depreciation transfer from the operating account (3140xx) to related Equipment Replacement Account (3145xx) on the Budget Data Sheet.
3. Attach a copy of the Service Center Rate Calculation-Summary submitted to the Finance Office to the Department Budget Form. **This document must be submitted with the Budget Preparation package.**

BUDGET PREPARATION WORKSHEETS AND SALARY ROSTERS (BUDGET LIST BY ACCOUNT)

These documents are to be:

- Reviewed and marked up with the budget request – **Use only red pen.**
- Forwarded for approval through the appropriate channels – **NOTE:** for Academic Affairs the Budget Office will send to the Provost for signature, as necessary.
- **Returned to the Budget Office - - even if, there are no changes.**

1. Budget Preparation Worksheets

- a. The Budget Preparation Worksheet discloses the original budget for Fiscal Year 2007. The column for “Requested 2008” should be completed by the account manager.
- b. Verify that the account manager name shown at the top of the worksheet is correct. Mark any necessary changes beside the current entries.
- c. If expenditures are budgeted to A&P (1011), Faculty (1021), or Classified (1041), a computer generated listing of employees (Budget List by Account) should be included in the package.
 - Confirm that the total figure requested for these subcodes IS EQUAL to the costs of the positions detailed in the listing.
- d. Teaching Assistants (1031), Lecturers (1024), Research Assistants (1032), and Wages (1051):
 - Budget Lump Sum Amount.
 - Mark any changes – **NOTE:** you are encouraged to update the detail to reduce the number of HRS forms that must be completed in the Fall. Another opportunity will be provided in August to adjust lump sum budget amounts.
 - Confirm that the annual cost of the positions on the Budget List by Account does not exceed the amount requested (Budget Lump Sum Amount).
- e. Sign and date the Budget Preparation Worksheets.

2. Salary Rosters (Budget List by Account)

- a. To remove an employee's name, draw a line in red through the name and indicate beside it the reason for removal, such as "separated" or "transfer to Account 2xxxxx".
- b. If a blank position is to be deleted, draw a line in red through the position, otherwise, this position will be left in the budget.
- c. Where changes are so extensive that revision to a listing is impractical, use the Appointment Change Form marking "See Attached Form" by that person's listing.

The forms referred to in this memo are available on the Budget Office Web Site (<http://www.utdallas.edu/utdgeneral/business/obir/BudgetPrepForms1.html>). If you have any questions concerning these instructions, do not hesitate to call your Budget Analyst.

MVB:kam

Attachments

1. Budget Preparation Worksheet(s)
2. Salary Roster(s) (Budget List by Account)
3. FY07 Budget Data Form
4. Benefits Estimator Report(s)
5. Longevity Report
6. Retiree Benefit Estimator Report(s)