

Date: July 22, 2024
From: Budget Office
To: Auxiliary Personnel
Subject: Auxiliary Budget Process

1. Review personnel within each of the orgs in your fund
 - a. In April of each year, the Budget Office will provide a report from Banner showing the personnel in each org of your fund.
 - b. Verify the positions and labor distribution for each position; coordinate any necessary changes with the Budget Office by April 30. (i.e., grant ending, position coming back to auxiliary). Budget office will update personnel information on budget templates as soon as possible. It is likely that there will be changes in personnel between April 30th and June 30th. Any personnel actions in that time will be rolled in Banner to the next year and balanced using either 2918 or 9640.
2. Complete the budget template provided to you by the Budget Office

A standard template will be prepared by the Budget Office and distributed to each administrator for each fund, and it will include all orgs within that fund. There will be a column for the previous year's budget for comparison purposes. A proposed budget column will have fields that are already populated for wages, some benefits, contractual commitments to personnel, funding pool, debt, and other transfers. The department head will need to complete the fields for account codes of 1400-1899. The only positions that roll in Banner are in account codes 1000-1399 (Applicable fringes for those wages will be reflected in the benefits column). The total for fringe benefits will be computed automatically by the Banner system. Check the Budget website for the current year's fringe rates.
3. Fringe benefit and contractual commitment amounts

ATB increases, longevity, and step increases will be added to the template by the Budget Office based on information from union contracts through HR. Those contractual commitments make up the first part of funding pools (FP) in account 2930. The second part of the FP will be for any extra budget amounts that are needed for various items that were discussed during the budget process that do not belong in any other account codes. (discretionary personnel actions, new positions, etc.) These "extra" amounts will be added only by the Budget Office after discussions regarding those items.
4. Develop the detailed budgets for each department in your fund
 - a. Enter projected budget amounts in fields that are not shaded and are enterable.
 - b. Do not enter/change amounts for the new year in account codes for 1000-1399, 2500, 2930, 9010, or 9410. These amounts will be shaded in the tab for each org.
 - c. Reflect the budgets needed from the new year changes noted below; look carefully at actual costs from the monthly budget to actual report provided from Budget.
 - d. Show discretionary budgets that reflect increases/decreases in revenues from the previous year (i.e., more boarders or events cause higher food and labor costs).

- e. Make reasonable and achievable revenue and expense budgets, based on actual activity and what you know of changes for the upcoming year.
5. Balancing the budget- Overhead, transfers and debt service.
- a. Enter amounts to balance **each org** within your fund (do not balance at the fund level because the fund tab does not allow entry, and is a summary of entries from each org).
 - b. The overhead in 9410 will be automatically calculated as 10% of the revenues for your org.
 - c. Some funds have transfers to account code 9560. They will be reflected in your worksheets when you receive them. *Be careful to balance each org without zeroing the amounts in 9560.*
 - d. Tuition waivers and parking costs for graduate assistants (GA) go to the org and fund of that GA.
 - e. The budgets will be balanced by the Budget Office using either the 2918 or 9640 account codes depending on whether there is a shortfall or a surplus in your budget.
 - f. Return completed worksheets to Budget by the requested date. This date is normally between May 1 and May 15. You will be notified by email of the date for that year.
 - g. The Vice Provost and any other relevant Auxiliary personnel will meet with the Budget Office in to create a drafted budget by mid May.
 - h. The Budget Office will take all non-personnel budgets from your funds/orgs and make an entry to upload into Banner as your budget for July 1 of the next year. This will be done following approval by the Board of Regents in late June. Fringes will populate at the current University fringe rate and will roll with wages; this entry will pick up the 8% rate for ECs and 2% for student wages. Funds will then be balanced once again after the position roll during the month of July. Your June 30 wages will be adjusted in the new year by rebalancing each org to either the 2918 or the 9640 account code.
- If you have any questions or concerns, please contact the Budget Office. Thank you.
-