

# Fiscal Year 2010

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## Budget Development

# Objectives

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- Notify participants of important information relevant to developing budgets for Fiscal Year 2010
- Participants will have an understanding of how to review, analyze, and submit changes for FY 2010

# Budget Office Staff Contact Information

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- General Contact
  - [budget@txstate.edu](mailto:budget@txstate.edu)
  - Telephone 5-2376
  - [www.fss.txstate.edu/budget/](http://www.fss.txstate.edu/budget/)
- Clif Gips – [CG04@txstate.edu](mailto:CG04@txstate.edu)
- Tracy Ryan – [TR15@txstate.edu](mailto:TR15@txstate.edu)
- Cynthia Ledesma – [CL29@txstate.edu](mailto:CL29@txstate.edu)
- Gordon Thyberg – [GT01@txstate.edu](mailto:GT01@txstate.edu)
- Donna Leamons – [DB02@txstate.edu](mailto:DB02@txstate.edu)
- Jeanine Wilder – [JW86@txstate.edu](mailto:JW86@txstate.edu)

# Salary Review (Annual Raises)

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- Contingent upon State Legislature and President's Cabinet
- If it occurs:
  - Same process and timeframe as last year (late summer)
  - Budget changes will occur after salary review is complete (late summer/early fall)

# Three Things An Account Manager Should Know

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- What is my account number:
  - Fund/Cost Center - Fund Combination
- What is the nature of my fund?
  - Method funds are funded by Appropriations, Statutory Tuition and Designated Tuition
  - Non-Method Funds are fee-based or income-generating (or funded by gifts and grants)
- Who funds my account's Salary Review, Benefits, State Longevity and Work-Study Matching?
  - Is it my account or a central account?
  - Normally the answer is the same for all 4 elements

# Terminology

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- FM (Funds Management) = Budget
- HR (Human Resources) – Salary Master Data
  - Persons
  - Positions

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FM has budget for salaries, travel, M&O, etc

HR maintains all master data relevant to individual people and positions

# Technical Information

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- Online Queries Require PC – Use Microsoft Excel
  - MAC users with no PC access need to contact the Budget Office
  - SAPGUI must be updated (7.10 Final Release-updated 3/17/08)
    - Download from Technology Resources Webpage
    - <http://www.tr.txstate.edu/software/download/sapgui-windows.html>
  - Technical problems with download: contact ITAC by email ([itac@txstate.edu](mailto:itac@txstate.edu)), by live chat ([livechat.tr.txstate.edu](http://livechat.tr.txstate.edu)), or by phone (5-4822)

# Budget Development Reminders

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- Live nightly updates from SAP will update Budget Development information
  - Permanent HR Actions (hires, pay changes, separations, etc)
  - Permanent FMBB Budget Changes

# Budget Development Reminders

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- ❑ Improved tracking of salary budgets began FY 2009 via budgeting by position
- ❑ Budgeting by position allows for the direct link between the salary cost and the budget for each position
- ❑ Improved tracking of permanent salary savings
- ❑ It is imperative that each of these salary lines are balanced to the expected pay for positions and persons

# Budget Development Process

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- Reports (Queries) - Can be run through the entire budget development process
  - Current Bud Dev Salary Budget Comparison
  - Current Budget Development Report
- Planning Workbooks - Make changes to FY 2010 Budget
  - Account Manager, Dean/Director, and VP Levels

# Budget Development Process

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- At each Planning Level
  - Account Manager, Dean/Director, and VP FM Only
    - Balance all Salary Lines (Positions)
    - Estimate Revenue (if applicable)
    - Reconcile Expense with Revenue (if applicable)
    - Must Balance by Fund
      - Method
      - Non-Method
- Run reports as needed to review changes made at other levels

# Budget Development Process

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- The ability to update planning at each level will automatically be inactivated on the last day published
- SAP will continue to update the BD system until July 1<sup>st</sup>, at which point the Budget Office will reconcile final budget

# Budget vs Salary - Overview

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- Salary Commitment Items - to be reviewed
  - Faculty Salaries
  - Fac Sal – Adjunct
  - Fac-Grad Students (All Graduate Students)
  - Staff Salaries
  - Etc. (State Longevity and Hazardous Duty)
- Salary amounts include
  - Regular salary

# Budget vs Salary - Overview

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- Budget should equal salary total for each position
  - If there is a difference:
    - Some change needs to occur in HR data or FMBB processed for FY 2009
  - OR
  - There should be a change in the planning workbook to cover difference
  - OR
  - There may be justifiable differences

# Budget vs Salary - Overview

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- Possible justifiable differences:
  - Temporary cost distribution changes (e.g. grants)
  - Temporarily funded position or action
    - Graduate students
    - Interim positions
    - Temporary pay changes
    - Temporary adjuncts
  - Additional summer appointments

# Budget vs Salary - Overview

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- Any **extra** budget for salary lines should be transferred to the “group item” lines
  - Budget available for additional pay changes or per-course faculty
    - 670198 - Staff Salaries - Departmental funded raises
    - 670094 - Graduate Students - 2<sup>nd</sup> and 3<sup>rd</sup> year
    - 670093 - Faculty Salaries - Adjunct - Per-Course

# Budget vs Salary - Overview

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- State Longevity
  - E&G and Designated Method funds do not pay their own state longevity
  - Some funds pay longevity from a central location
  - No budget at individual funds center/fund combination

# Budget vs Salary - Overview

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- State Longevity, continued
  - Funds centers/funds that pay their own longevity should have budget that equals the salary total for state longevity
    - If negative - process a permanent FMBB to cover the difference
    - If positive - process a permanent FMBB to move balance
      - Contact the Budget Office for assistance

# Faculty Salaries - Overview

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- New Positions approved for FY 2010 are not included in Beginning Budget Development Information
- Budget for those same new positions are not included in Beginning Budget Amounts
  - However, Faculty Records will be creating and funding positions during the Budget Development cycle, so departments may see the positions and budget by running reports during the process

# Faculty Salaries - Overview

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- Faculty Records has moved positions whose budget has been recaptured from departmental costing to the same place budget has been moved
  - Budget for these positions has been moved to the Provost Reserves
  - Position costing will be updated to reflect the same costing
  - Organization data remains in the department

# Faculty Salaries - Overview

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- Persons/position
  - Faculty Salaries contain:
    - Tenured
    - Tenure Track
    - Modified Retirement
  - Faculty Salaries Adjunct contain:
    - Non-Tenure Track
  - Faculty-Grad Students contain:
    - Teaching Assistants (Grad and Doctoral)
    - Instructional Assistants (Grad and Doctoral)
    - Research Assistants (Grad and Doctoral)

# Faculty Salaries - Overview

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- Review faculty and positions listed in each category
  - Work with faculty records to correct master data
- Budget for faculty salaries should match the total salaries for the individuals
  - Exceptions might be temporary cost distribution changes and/or faculty with modified retirement
  - Adjustments to or from can come from Faculty Salaries - Adjunct Group Item
    - Faculty Salaries - Adjunct Group Item - “Flexible” budget - often used to pay per course/teaching overloads, etc

# Faculty Salaries - Overview

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- All Graduate Student salaries (GIAs, GTAs, and GRAs) will post against budget commitment lines:
  - Commitment Item 670081 - Graduate Students
  - Commitment Item 670094 - Graduate Student Group Item

# Step by Step Instructions for Budget Review

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- Review and Research Salary Data
- Review and Research FM Budgets
- Take appropriate actions to correct master data in HR or FM
- Make and document changes in planning workbooks

# Reports for Budget Review

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- **Reports** - Objective at each Level - make sure salary detail for people/positions is accurate and budget is balanced
  - Current Bud Dev Salary Budget Comparison
    - Budget (FM) vs Salary (HR) comparisons
    - Salary data for persons and positions come from HR
  - Current Budget Development Report
    - FM totals by commitment item
    - Includes position detail

# Budget vs Salary - Steps for Review

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- Review positions/persons listed in Current Bud Dev Salary Budget Comparison Report
  - Are all your positions and people listed?
    - Yes - move to reviewing salary amounts
    - No - Determine what is incorrect
      - Position won't be filled or doesn't actually exist
        - Contact HR/Faculty records to end position
      - Faculty listed in incorrect faculty salary category
        - Contact Faculty Records to verify tenure status
      - Person is not listed - review cost distribution
        - Process change in Cost Distribution PCR

# Budget vs Salary - Steps to Review

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## □ Review Salary Amounts

- Are salary amounts, “Annual Salary Cost,” correct?
  - Yes - review “Result” line from spreadsheet to verify budget is sufficient
  - No - Determine what is incorrect and work with HR or Faculty Records to correct in SAP
    - Personnel Changes that have occurred in HR that affect total cost to department
      - EXAMPLES: cost distribution changes, change in FTE, or some temporary change

# Budget vs Salary - Steps to Review

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## □ Review Result Lines

### ■ Is the “Result” line zero?

□ Yes - Review is complete

□ No - Determine what is incorrect

■ Process an FMBB to correct budgeted amount

■ Work with HR or Faculty Records to correct HR master data

■ May be a justifiable exception (discussed in slide #15)

# Salary Budget Comparison Example - Staff

(Current Bud Dev Salary Budget Comparison )

Funds Center		Fund	Commit Item	Position	Employee	Annual Salary Cost	New Proposed Budget	Salary Difference				
1212130000	Walt Disney Entertainment	1000050009	Op Support	670100	Staff Salaries	50000717	Dir. Disney Svcs	341	Mr. Walt Disney	\$ 111,097.56	\$ 0.00	-\$ 111,097.56
								#	Not assigned	\$ 0.00	\$ 111,097.56	\$ 111,097.56
								Result		\$ 111,097.56	\$ 111,097.56	\$ 0.00
						50000913	Prog Anal II	650	Mr. Donald Duck	\$ 72,846.60	\$ 0.00	-\$ 72,846.60
								#	Not assigned	\$ 0.00	\$ 72,846.60	\$ 72,846.60
								Result		\$ 72,846.60	\$ 72,846.60	\$ 0.00
						50001346	Prog Anal II	1218	Mr. Daffy Duck	\$ 76,149.00	\$ 0.00	-\$ 76,149.00
								#	Not assigned	\$ 0.00	\$ 76,149.00	\$ 76,149.00
								Result		\$ 76,149.00	\$ 76,149.00	\$ 0.00
						50001893	Movie Analyst	1850	Ms. Minnie Mouse	\$ 59,915.28	\$ 0.00	-\$ 59,915.28
								#	Not assigned	\$ 0.00	\$ 59,903.28	\$ 59,903.28
								Result		\$ 59,915.28	\$ 59,915.28	\$ 0.00
						50004737	Dir. Entertainment	1417	Ms. Daisy Duck	\$ 61,738.08	\$ 0.00	-\$ 61,738.08
								#	Not assigned	\$ 0.00	\$ 61,738.08	\$ 61,738.08
								Result		\$ 61,738.08	\$ 61,738.08	\$ 0.00
								Result		\$ 381,746.52	\$ 381,746.52	\$ 0.00
								Result		\$ 381,746.52	\$ 381,746.52	\$ 0.00
		2021001009	Comp Svc Fee	670100	Staff Salaries	50008026	Park Analyst	1434	Ms. Goofy	\$ 93,505.92	\$ 0.00	-\$ 93,505.92
								#	Not assigned	\$ 0.00	\$ 93,505.92	\$ 93,505.92
								Result		\$ 93,505.92	\$ 93,505.92	\$ 0.00
						50008027	Dir TV Releases	515	Cinderella	\$ 84,914.07	\$ 0.00	-\$ 84,914.07
								#	Not assigned	\$ 0.00	\$ 84,914.07	\$ 84,914.07
								Result		\$ 84,914.07	\$ 84,914.07	\$ 0.00
								Result		\$ 178,419.99	\$ 178,419.99	\$ 0.00
								Result		\$ 178,419.99	\$ 178,419.99	\$ 0.00
								Result		\$ 560,166.51	\$ 560,166.51	\$ 0.00
Overall Result										\$ 560,166.51	\$ 560,166.51	\$ 0.00

# Salary Budget Comparison Example - Academic

## (Current Bud Dev Salary Budget Comparison)

Table												
Funds Center		Fund		Commit Item		Position		Employee		Annual Salary Cost	New Proposed Budget	Salary Difference
1320150000	Philosophy	1000050009	Op Support	670080	Faculty Salaries	50000587	Professor	2	Dr. Seuss	\$ 78,642.54	\$ 0.00	-\$ 78,642.54
								#	Not assigned	\$ 0.00	\$ 78,642.54	\$ 78,642.54
								Result		\$ 78,642.54	\$ 78,642.54	\$ 0.00
						50000738	Professor	378	Dr. Bernstein Bear	\$ 78,303.06	\$ 0.00	-\$ 78,303.06
								#	Not assigned	\$ 0.00	\$ 78,303.06	\$ 78,303.06
								Result		\$ 78,303.06	\$ 78,303.06	\$ 0.00
						50000943	Chr-Prof	686	Dr. Judy Blume	\$ 127,735.68	\$ 0.00	-\$ 127,735.68
								#	Not assigned	\$ 0.00	\$ 127,735.68	\$ 127,735.68
								Result		\$ 127,735.68	\$ 127,735.68	\$ 0.00
								Result		\$ 284,681.28	\$ 284,681.28	\$ 0.00
				670081	Graduate Student Sal	50002819	Graduate Ins	25411	J.D. Robb	\$ 10,152.00	\$ 0.00	-\$ 10,152.00
								#	Not assigned	\$ 0.00	\$ 10,152.00	\$ 10,152.00
								Result		\$ 10,152.00	\$ 10,152.00	\$ 0.00
						50003406	Graduate Ins	21146	Nora Roberts	\$ 10,456.56	\$ 0.00	-\$ 10,456.56
								#	Not assigned	\$ 0.00	\$ 10,152.00	\$ 10,152.00
								Result		\$ 10,456.56	\$ 10,456.56	\$ 0.00
						50010502	Graduate Ins	25650	Mr. Dan Brown	\$ 10,152.00	\$ 0.00	-\$ 10,152.00
								#	Not assigned	\$ 0.00	\$ 10,458.00	\$ 10,458.00
								Result		\$ 10,152.00	\$ 10,458.00	\$ 306.00
								Result		\$ 30,760.56	\$ 31,066.56	\$ 306.00
				670084	Fac Sal -Adjunct	50000653	Sr Lect	161	Dr. James Patterson	\$ 35,998.74	\$ 0.00	-\$ 35,998.74
								#	Not assigned	\$ 0.00	\$ 35,998.74	\$ 35,998.74
								Result		\$ 35,998.74	\$ 35,998.74	\$ 0.00
						50001028	Sr Lect	814	Mr. Stephen King	\$ 20,880.54	\$ 0.00	-\$ 20,880.54
								#	Not assigned	\$ 0.00	\$ 20,880.54	\$ 20,880.54
								Result		\$ 20,880.54	\$ 20,880.54	\$ 0.00
						50010495	Sr Lect	12010	Dr. Kathy Reichs	\$ 31,011.93	\$ 0.00	-\$ 31,011.93
								Result		\$ 31,011.93	\$ 0.00	-\$ 31,011.93
								Result		\$ 87,891.21	\$ 56,879.28	-\$ 31,011.93
				670100	Staff Salaries	50001600	Adm Ast III	1524	Mr. Dean Koontz	\$ 39,138.24	\$ 0.00	-\$ 39,138.24
								#	Not assigned	\$ 0.00	\$ 39,138.24	\$ 39,138.24
								Result		\$ 39,138.24	\$ 39,138.24	\$ 0.00
								Result		\$ 39,138.24	\$ 39,138.24	\$ 0.00
								Result		\$ 442,471.29	\$ 411,765.36	-\$ 30,705.93
								Result		\$ 442,471.29	\$ 411,765.36	-\$ 30,705.93
Overall Result		Result								\$ 442,471.29	\$ 411,765.36	-\$ 30,705.93

# Researching Salary Data

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- Personnel Data is researched using PA20 or ZPSBRPT
  - PA20 - Display HR Master Data
  - ZPSBRPT - Position and Salary Budget Report
    - Use Current Adjusted Salary Column

Staff: Contact Human Resources 5-2557

Faculty: Contact Faculty Records 5-2786

# Researching Salary Data

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- Position Data is researched using PPOSE or PO13D
  - PPOSE - Organization and Staffing Display
  - PO13D - Display Position

Staff: Contact Human Resources 5-2557

Faculty: Contact Faculty Records 5-2786

# Researching Budget Data

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Budget is determined by:

- FY 2009 Original Budget +/- PERMANENT budget changes
- To review budget in SAP
  - Transaction FMEDDDW
  - Use variant “**2010 BUD DEV**”
  - Enter Funds Center AND Fund
  - FMEDDDW - Instructions located on Budget Office website

# Planning Workbook Changes

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- Changes must net to zero
  - To increase one commitment item requires a decrease in a different one
- Fund Transferability - Method vs Non- Method

# Planning Workbook Changes

## Balanced Entry Example:

Funds Center		Fund	Commit Item	Position		Current Budget	Account Manager Plan	Dean Director Plan	Vice President Plan	Budget Office Plan	Budget Recon	Final Budget	New Proposed Budget
132500000	Inst Effectiveness	1000050009	Op Support	670100	Staff Salaries	50000868	Dir Un Plan						\$ 63,990.00
						50001467	Asc VP In Ef						\$ 141,360.00
						50001619	Sr Adm Ast						\$ 42,207.24
						Result							\$ 247,557.24
					Result								\$ 247,557.24
		2000011009	Des Method	670140	Student Wages	#	Not assigned	\$ 8,106.60	-\$ 106.00				\$ 8,000.60
						Result		\$ 8,106.60	-\$ 106.00				\$ 8,000.60
				671000	Travel	#	Not assigned	\$ 6,300.00	-\$ 300.00				\$ 6,000.00
						Result		\$ 6,300.00	-\$ 300.00				\$ 6,000.00
				672000	M&O	#	Not assigned	\$ 46,717.10	\$ 406.00				\$ 47,123.10
						Result		\$ 46,717.10	\$ 406.00				\$ 47,123.10
					Result			\$ 61,123.70	\$ 0.00				\$ 61,123.70
		Result						\$ 308,680.94	\$ 0.00				\$ 308,680.94
Overall Result								\$ 308,680.94	\$ 0.00				\$ 308,680.94

# Planning Workbook Changes

- For those accounts that have revenue
  - Verify estimated revenue and adjust if necessary
  - The total revenue amount in the budget should equal the total expense budget(s) by fund

Table												
Fund		Funds Center		Commit Item	Current Budget	Account Manager Plan	Dean Director Plan	Vice President Plan	Budget Office Plan	Budget Recon	Final Budget	New Proposed Budget
2024011008	Food Supplies	1212140001	WD Kitchen	640000 Revenue	-\$ 35,000.00		<input type="checkbox"/> -\$ 5,000.00					-\$ 40,000.00
				672000 M&O	\$ 35,000.00		<input type="checkbox"/> \$ 5,000.00					\$ 40,000.00
				Result	\$ 0.00		<input type="checkbox"/> \$ 0.00					\$ 0.00
		Result			\$ 0.00		\$ 0.00					\$ 0.00
Overall Result					\$ 0.00		\$ 0.00					\$ 0.00

# Planning Workbook Documentation

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- For *each* change on the planning workbooks enter a comment describing in detail the change you made
  - Comments
  - Formatted text (copy-and-paste emails, documents, etc)
  - Attached documents (spreadsheets, word, etc)
- Documents may be viewed from all reports

# Planning Workbook Documentation

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## □ Documents Naming Convention

### ■ FY, Funds Center, and Level:

2010 1411000000 **AM**

- AM = Account Manager
- DD = Dean Director
- VP = Vice President
- BD = Budget Office
- RC – Budget Office Reconciliation
- FN = Final Budget

# Budget Entry Deadlines

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- Level Deadline Dates:
  - Account Manager - *April 17, 5:00 pm* (Friday)
  - Dean/Director - *May 1, 5:00 pm* (Friday)
  - Vice President - *May 15, 5:00 pm* (Friday)

# Ongoing Reports

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- The Budget Development Reports may be run throughout the process to view changes made at additional levels
  - Current Bud Dev Salary Budget Comparison
  - Current Budget Development Report

# Additional and Ongoing Assistance

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- Contact the Budget Office Staff
  - [budget@txstate.edu](mailto:budget@txstate.edu)
  - 245-2376
  - [www.fss.txstate.edu/budget/](http://www.fss.txstate.edu/budget/)