

# UAS Budget 102

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# Goals & Overview

**Goals:** To provide a foundation for understanding the budget process

**Overview:**

- Management Reports
- Unreserved Fund Balance (UFB)
- Budget Books & How to plan now



# Management Reports

## Purpose of Management Reporting:

- *Financial Managers*
  - budget status and a standard tool for financial management and planning
- *Budget Office*
  - a way to monitor the university's authority and a tool for completing reports on the university's fiscal status
- *UAS Executive Management*
  - current and projected financial information and projections for future year operating budgets
- *System Office Executive Management*
  - a projection of year end expenditures and revenues in order to monitor a university's fiscal status



# Roles & Responsibilities

## Budget Office:

- Extracts the financial data
- Analyzes the data for accuracy and/or anomalies
- Updates the Year to Date (YTD) expenditures, encumbrances and revenues
- Distributes reports to each financial manager
- Reviews and compiles all returned workbooks into a single report for presentation to the Chancellor and Vice Chancellor
- Uses the reports to assure UAS remains in alignment with the authorized budget



# Roles & Responsibilities

## Unit's Responsibility:

- Update projected expenditure and revenues for each or code
- Update the personal service tab
  - Add new employees or new job assignments
  - Update hire dates or changes in contract dates
  - Update leave projections
- Provide information/explanations for major deviations from authorized budget



# Management Report Example

| 7xxx1 -Instruction                                                  |                                    |                   |                |                |                       |                        |                          |                                              |                                     |
|---------------------------------------------------------------------|------------------------------------|-------------------|----------------|----------------|-----------------------|------------------------|--------------------------|----------------------------------------------|-------------------------------------|
| Report as of February 28, 2019; Includes Pay #5 (February 16, 2019) |                                    |                   |                |                |                       |                        |                          |                                              |                                     |
| Account Codes                                                       | Account Type                       | Authorized Budget | Amended Budget | YTD Expend.    | Encumber/ Reservation | Projected Expenditures | Adjustments (In Process) | Total YTD, Encumb, Projections & Adjustments | Balance Available/ (Overspent)      |
| 1001                                                                | Personal Services                  | 296,706           | 290,806        | 200,795        |                       | 89,049                 |                          | 289,844                                      | 962                                 |
| 1601                                                                | Labor Pool                         | 35,000            | 35,000         | 18,000         |                       | 16,688                 |                          | 34,688                                       | 312                                 |
| 1901                                                                | Benefits                           | 91,394            | 88,694         | 59,101         |                       | 27,525                 |                          | 86,626                                       | 2,068                               |
|                                                                     | <b>Total Personal Services</b>     | <b>423,100</b>    | <b>414,500</b> | <b>277,896</b> |                       | <b>133,263</b>         | <b>0</b>                 | <b>411,159</b>                               | <b>3,341</b>                        |
| 2001                                                                | Travel                             | 3,500             | 3,500          | 2,236          | 495                   | 500                    | (1,500)                  | 3,231                                        | 269                                 |
| 3001                                                                | Contractual                        | 31,000            | 31,000         | 17,157         | 14,923                | 1,326                  | (1,500)                  | 31,906                                       | (906)                               |
| 4001                                                                | Commodities                        | 8,500             | 8,500          | 4,612          |                       | 2,149                  |                          | 6,761                                        | 1,739                               |
| 5001                                                                | Equipment                          |                   |                |                |                       |                        |                          | 0                                            | 0                                   |
| 6001                                                                | Student Aid                        |                   |                |                |                       |                        |                          | 0                                            | 0                                   |
| 8001                                                                | Misc Expenditures                  |                   |                |                |                       |                        |                          | 0                                            | 0                                   |
|                                                                     | <b>Total Non-Personal Services</b> | <b>43,000</b>     | <b>43,000</b>  | <b>24,005</b>  | <b>15,418</b>         | <b>3,975</b>           | <b>(3,000)</b>           | <b>41,898</b>                                | <b>1,102</b>                        |
|                                                                     | <b>Total Budgeted/Expended</b>     | <b>466,100</b>    | <b>457,500</b> | <b>301,901</b> | <b>15,418</b>         | <b>137,238</b>         | <b>(3,000)</b>           | <b>453,057</b>                               | <b>4,443</b>                        |
| Account Codes                                                       | Account Type                       | Authorized Budget | Amended Budget | YTD Earned     |                       | Projected Earnings     | Adjustments (In Process) | Total YTD, Projections & Adjustments         | Balance Under Budget/ (Over Budget) |
| 9210                                                                | State Appropriation                | 261,000           | 252,400        | 252,400        |                       |                        |                          | 252,400                                      | 0                                   |
| 9212                                                                | TVEP                               |                   |                |                |                       |                        |                          | 0                                            | 0                                   |
| 9222                                                                | GF Match                           |                   |                |                |                       |                        |                          | 0                                            | 0                                   |
| 9104                                                                | Graduate Tuition                   |                   |                |                |                       |                        |                          | 0                                            | 0                                   |
| 9106                                                                | Lower Division Tuition             | 100,000           | 100,000        | 82,365         |                       | 15,000                 |                          | 97,365                                       | 2,635                               |
| 9107                                                                | Upper Division Tuition             | 85,100            | 85,100         | 65,231         |                       | 20,000                 |                          | 85,231                                       | (131)                               |
| 9108                                                                | Non-Resident Surcharge             |                   |                |                |                       |                        |                          | 0                                            | 0                                   |
| 9150-58                                                             | Student Service & Noncrdt Fees     |                   |                |                |                       |                        |                          | 0                                            | 0                                   |
| 9159                                                                | Lab/Materials Fees                 | 20,000            | 20,000         | 13,520         |                       | 10,000                 |                          | 23,520                                       | (3,520)                             |
| 9161-62                                                             | Student Computing Fees             |                   |                |                |                       |                        |                          | 0                                            | 0                                   |
| 9163                                                                | Prof. Development Courses          |                   |                |                |                       |                        |                          | 0                                            | 0                                   |
| 9165                                                                | Facilities Fee                     |                   |                |                |                       |                        |                          | 0                                            | 0                                   |
| 9330                                                                | Inter-Agency Receipts              |                   |                |                |                       |                        |                          | 0                                            | 0                                   |
| 9355                                                                | Federal Receipts                   |                   |                |                |                       |                        |                          | 0                                            | 0                                   |
| 93-98xx                                                             | U of A Receipt                     |                   |                |                |                       |                        |                          | 0                                            | 0                                   |
| 9890                                                                | Unreserved Fund Balance            |                   |                |                |                       |                        |                          | 0                                            | 0                                   |
| 9810-11                                                             | Indirect Cost Recovery             |                   |                |                |                       |                        |                          | 0                                            | 0                                   |
| 99xx                                                                | UA Intra-Agency Receipts           |                   |                |                |                       |                        |                          | 0                                            | 0                                   |
| 9961-62                                                             | CIP Receipts                       |                   |                |                |                       |                        |                          | 0                                            | 0                                   |
|                                                                     | <b>Total Budgeted/Earned</b>       | <b>466,100</b>    | <b>457,500</b> | <b>413,516</b> |                       | <b>45,000</b>          | <b>0</b>                 | <b>458,516</b>                               | <b>(1,016)</b>                      |
|                                                                     | <b>Net Status of Budget Unit</b>   | <b>0</b>          | <b>0</b>       |                |                       |                        |                          | <b>5,459</b>                                 | <b>5,459</b>                        |



# Personal Services Tab

7xxx1 - Instruction

| PCN                              | Name             | Hourly Wage | Acct | Benefit Type | Begin Date | Stop Date | Hrs Per Day | Days Per Contract | Days Rem | Sick | Holi-day | Annual | Per-sonal | Other |
|----------------------------------|------------------|-------------|------|--------------|------------|-----------|-------------|-------------------|----------|------|----------|--------|-----------|-------|
| 880001                           | Smith, John      | 52.22       | 1101 | 5            | 12-Aug-18  | 11-May-19 | 8.0         | 195               | 60       | -3   | -1       | 0      | 0         | -5    |
| 880002                           | Jones, Tom       | 44.87       | 1101 | 5            | 12-Aug-18  | 11-May-19 | 8.0         | 195               | 60       | -3   | -1       | 0      | 0         | -5    |
| 880003                           | Jetson, Judy     | 52.22       | 1101 | 5            | 12-Aug-18  | 11-May-19 | 8.0         | 195               | 60       | -3   | -1       | 0      | 0         | -5    |
| 880004                           | Hanson, Barbara  | 44.87       | 1101 | 5            | 12-Aug-18  | 11-May-19 | 8.0         | 195               | 60       | -3   | -1       | 0      | 0         | -5    |
|                                  |                  |             | 1101 | 5            | 12-Aug-18  | 11-May-19 |             | 195               | 60       | 0    | -1       | 0      | 0         | -5    |
| <b>Total</b>                     |                  |             |      |              |            |           |             |                   |          |      |          |        |           |       |
| <b>Pool Projections:</b>         |                  |             |      |              |            |           |             |                   |          |      |          |        |           |       |
| 987051                           | Temp Employee 1  | 22.36       | 1620 | 8            | 01-Jul-18  | 11-May-19 | 3.0         | 225               | 60       | 0    | 0        | 0      | 0         | -10   |
| 987051                           | Temp Employee 2  | 22.36       | 1620 | 8            | 01-Jul-18  | 11-May-19 | 3.0         | 225               | 60       | 0    | 0        | 0      | 0         | -10   |
| 987104                           | Student 1        | 9.84        | 1640 | 10           | 19-Aug-18  | 11-May-19 | 4.0         | 190               | 60       | 0    | 0        | 0      | 0         | -8    |
| 987104                           | Student 2        | 9.84        | 1640 | 10           | 10-Dec-18  | 11-May-19 | 4.0         | 110               | 60       | 0    | 0        | 0      | 0         | -8    |
| 987104                           | Student 3        | 9.84        | 1640 | 10           | 19-Aug-18  | 11-May-19 | 3.0         | 190               | 60       | 0    | 0        | 0      | 0         | -8    |
| 987105                           | Summer Student 1 | 9.84        | 1641 | 9            | 12-May-19  | 30-Jun-19 | 8.0         | 35                | 35       | 0    | 0        | 0      | 0         | 0     |
|                                  |                  |             | 1620 | 8            |            |           |             | 0                 | 0        | 0    | 0        | 0      | 0         | 0     |
|                                  |                  |             | 1620 | 8            |            |           |             | 0                 | 0        | 0    | 0        | 0      | 0         | 0     |
|                                  |                  |             | 1620 | 8            |            |           |             | 0                 | 0        | 0    | 0        | 0      | 0         | 0     |
| <b>Total Pool</b>                |                  |             |      |              |            |           |             |                   |          |      |          |        |           |       |
| <b>TOTAL PAYROLL PROJECTIONS</b> |                  |             |      |              |            |           |             |                   |          |      |          |        |           |       |



# Unreserved Fund Balance

*Also referred to as unrestricted fund balance or carryforward, it is unrestricted revenue in excess of unrestricted expenditures from the prior fiscal year which may be expended in the current fiscal year*

- We are allowed to carryforward UA Receipts
- BOR Guidance – UFB should be within 2-6% of total operating revenue.



# Unreserved Fund Balance

*UAS has strategies for pooling one-time funds which can be used for reallocation in support of the overall UAS mission, values and current strategies.*

*Through this reallocation, UAS is able to implement important initiatives which would otherwise have little possibility of funding. Significant examples include:*

- UAS Food Services startup
- John R Pugh Residence Hall
- Whitehead and NSRL remodel projects
- Current Anderson remodel/consolidation
- Áak'w Tá Hít
- Strategic marketing and accreditation efforts
- Bridge funding for strategic initiatives



# Unreserved Fund Balance

## Chancellor's Reallocation Request Process (Juneau)

- Total amount of one-time funding request
- Why the request cannot be accommodated through other funding strategies
- How the request will support the UAS mission, vision and current strategies
- The benefit of funding
- The risk/impact of not funding

## Ketchikan and Sitka Request Process

- The Campus Directors prepare an annual reallocation plan which is submitted through the Provost to the Chancellor for approval
- Intended to cover one-time priorities, aligned to the mission, which cannot be otherwise met through other funding strategies



# Budget Building

*The University budget is an on-going multi-level process. This section will focus on the actual budget build for the upcoming fiscal year.*

- BOR approves budget from Governor - June
- System Office (SO) sends out distributions to universities
- Budget workbooks are sent out with a set of budget assumptions based on direction from Executive Cabinet
  - Amount of GF-State Appropriations
  - Changes in tuition and fees, rate and growth
  - Any projected system wide salary increases and benefit rates
- Workbooks will be due back in about a week to meet SO deadline



# Budget Building

## What you can do to plan now:

- Think about change in personnel
  - Compensation increase 2.5%
  - FY25 Staff Benefit rate increases
  - Adjuncts/Retirements/Recruitments
  - Labor Pool
  - Fully Budget for positions you plan to fill that may currently be vacant
- Plan for flat tuition and fees
- Use projections from last management report
  - Exclude any one-time revenue
  - Exclude any UFB
- Review ORG's
- Use FY24 Budget Book



# Budget Workbook Example

| Department          |                                |                        |                     |                                                   |              |                                     |                  |               |               |
|---------------------|--------------------------------|------------------------|---------------------|---------------------------------------------------|--------------|-------------------------------------|------------------|---------------|---------------|
| FY20 Budget Request |                                |                        |                     |                                                   |              |                                     |                  |               |               |
| Account Codes       | Expenditures                   | FY19 Authorized Budget | FY19 Amended Budget | FY19 Expenditures (YTD, Projected & Encumbrances) | FY20 Request | Inc/(Dec) FY19 Auth to FY20 Request | Notes            |               |               |
| 1001                | Personal Services              | 381,228                | 381,228             | 363,400                                           | 381,228      | 0                                   |                  |               |               |
| 1601                | Labor Pool                     | 58,000                 | 58,000              | 33,011                                            | 58,000       | 0                                   |                  |               |               |
| 1901                | Benefits                       | 127,672                | 127,672             | 122,459                                           | 127,672      | 0                                   |                  |               |               |
|                     | Total Personal Services        | 566,900                | 566,900             | 518,870                                           | 566,900      | 0                                   |                  |               |               |
| 2001                | Travel                         | 6,600                  | 6,600               | 11,765                                            | 0            | (6,600)                             |                  |               |               |
| 3001                | Contractual                    | 99,100                 | 99,100              | 95,118                                            | 0            | (99,100)                            |                  |               |               |
| 4001                | Commodities                    | 87,900                 | 87,900              | 74,896                                            | 0            | (87,900)                            |                  |               |               |
| 5001                | Equipment                      | 6,000                  | 6,000               | 9,475                                             | 0            | (6,000)                             |                  |               |               |
| 6001                | Student Aid                    | 0                      | 0                   | 0                                                 | 0            | 0                                   |                  |               |               |
| 8001                | Misc Expenditures              | 0                      | 0                   | 0                                                 | 0            | 0                                   |                  |               |               |
|                     | Total Non-Personal Services    | 199,600                | 199,600             | 191,254                                           | 0            | (199,600)                           |                  |               |               |
|                     | Total Budgeted/Expended        | 766,500                | 766,500             | 710,124                                           | 566,900      | (199,600)                           |                  |               |               |
| Account Codes       | Revenue                        | FY19 Authorized Budget | FY19 Amended Budget | FY19 Revenue (YTD & Projected)                    | FY20 Request | Inc/(Dec) FY19 Auth to FY20 Request | Notes            | Total GF      | To Distribute |
| 9210                | State Appropriation            | 437,100                | 437,100             | 437,100                                           | 0            | (437,100)                           |                  | 415,000       | 415,000       |
| 9212                | TVEP                           | 0                      | 0                   | 0                                                 | 0            | 0                                   |                  |               |               |
| 9222                | GF Match                       | 0                      | 0                   | 0                                                 | 0            | 0                                   |                  | Total Tuition | To Distribute |
| 9104                | Graduate Division Tuition      | 0                      | 0                   | 0                                                 | 0            | 0                                   |                  | 195,100       | 100           |
| 9106                | Lower Division Tuition         | 100,000                | 100,000             | 99,857                                            | 104,800      | 4,800                               | 5% rate increase |               |               |
| 9107                | Upper Division Tuition         | 0                      | 0                   | 0                                                 | 0            | 0                                   |                  |               |               |
| 9108                | Non Resident Surcharge         | 89,800                 | 89,800              | 85,958                                            | 90,200       | 400                                 |                  |               |               |
| 9150-57             | Student Service & Noncrdt Fees | 0                      | 0                   | 0                                                 | 0            | 0                                   |                  |               |               |
| 9159                | Lab/Materials Fees             | 135,600                | 135,600             | 132,357                                           | 132,300      | (3,300)                             |                  |               |               |
| 9161-62             | Student Computing Fees         | 0                      | 0                   | 0                                                 | 0            | 0                                   |                  |               |               |
| 9163                | Prof. Development Courses      | 0                      | 0                   | 0                                                 | 0            | 0                                   |                  |               |               |
| 9165                | Facilities Fee                 | 0                      | 0                   | 0                                                 | 0            | 0                                   |                  |               |               |
| 9330                | Inter-Agency Receipts          | 0                      | 0                   | 0                                                 | 0            | 0                                   |                  |               |               |
| 9355                | Federal Receipts               | 0                      | 0                   | 0                                                 | 0            | 0                                   |                  |               |               |
| 93-98xx             | U of A Receipt                 | 4,000                  | 4,000               | 4,460                                             | 0            | (4,000)                             |                  |               |               |
| 9890                | Unreserved Fund Balance        | 0                      | 0                   | 0                                                 | 0            | 0                                   |                  |               |               |
| 981x                | Indirect Cost Recovery         | 0                      | 0                   | 0                                                 | 0            | 0                                   |                  |               |               |
| 99xx                | UA Intra-Agency Receipts       | 0                      | 0                   | 0                                                 | 0            | 0                                   |                  |               |               |
| 9961-62             | CIP Receipts                   | 0                      | 0                   | 0                                                 | 0            | 0                                   |                  |               |               |
|                     | Total Budgeted/Earned          | 766,500                | 766,500             | 759,732                                           | 327,300      | (439,200)                           |                  |               |               |
|                     | Net Status of Budget Unit      | 0                      | 0                   | 49,608                                            | (239,600)    | (239,600)                           |                  |               |               |

