Attachment G - Additional Instructions for Self-Support Units and Self-Support Tracking Sheets

UMCP FY 2016 Projections and FY 2017 Working Budget

Development for Self-Support Units

This process incorporates an estimate of current year (FY 2016) operating results, the development of next year’s budget (FY 2017) and approval of FY 2017 fee increases not previously approved by the University. Your submission should include an executive summary and other narratives as necessary explaining significant aspects of your budget or program. The attachments for this process will be sent out in supplemental instructions.

I. FY 2016 CURRENT YEAR PROJECTIONS

Each unit is requested to provide a projection of current year financial operations.

Units that have budgeted facilities renewal and have not yet expended these funds, should transfer the remaining balance into plant fund accounts by fiscal year end. This will serve to reserve these funds for your eventual capital expense.

II. FY 2017 WORKING BUDGET

The salary setting and budgeting guidelines in the main instructions also apply to self-support units. The FY 2017 fringe benefit rates are included in the main instructions IV - Salary Budgeting, C-Fringe Benefits. The additional instructions, specific to self-support, are:

A. New Positions

Please refer to the general working budget instructions, section IV Salary Budgeting in regards to requesting additional FTEs.

B. Administrative Overhead:

Administrative Overhead for FY 2017 is 5.0% of budgeted expenditures minus budgeted bond debt service (subcodes 4935 and 4940), capital set-aside and facilities renewal amounts (object code 5xxx), Fuel and Utilities (object code 35xx), ICA Student Aid (4600), and transfers (object code range 9900-9999). Actual charges will be based on actual expenses. The administrative overhead amount is reflected as a non-mandatory transfer in object code 9934.
C. **Plant Maintenance and Utilities:**

Amounts for units allocated from Physical Plant are provided on Attachment G2.

D. **Insurance:**

The following insurance costs need to be included in your budget:

1. Workers’ Compensation of $303.24 and Tort/OE Liability of $52.09 per budgeted FTE should be reflected in subcodes 2772 and 4901 respectively.

2. Property Insurance is calculated on replacement value of buildings and should be budgeted in object code 4901 ($328.00 per $1 million of replacement value). The calculated amount for your unit is included on Attachment G2.

E. **Capital Improvements:**

1. **Bond Debt Service** amounts are budgeted in object code 9901 if paid directly from the unit’s operating budget and object code 9958 if transferred to the unit’s plant fund account for payment. Bond debt service for mandatory and non-mandatory fee supported units is listed on Attachment G2.

2. **Capital Set-Aside** transfers should be budgeted in object code 9960.

3. **Facilities Renewal Funds** are amounts dedicated to major repairs and replacement of existing building systems as they reach the end of their useful life. For those units that have developed a facilities renewal plan in conjunction with Facilities Management (FM), the annual cost of implementing the plan should be reflected in your FY 2016 Working Budget. For those units that have not developed such a plan, please contact FM to acquire an estimate of the required annual facilities renewal reserve based on 2% of the replacement cost. Facilities renewal should be budgeted in object code 5130 if paid directly from the unit’s operating budget or 9958 if transferred to the unit’s plant fund facilities renewal account.
F. **Revenue Guidelines:**

1. **Major revenue** Units should provide a supporting schedule to provide detail for significant changes in FY 2017 Working Budget revenue.

   Changes in the FY 2017 fees charged for goods and services that have not been approved by the University should be noted by attached documentation explaining the reasons for the changes.

2. **FY 2017 Headcount Chart (Revenue Based)**

   The original FY 2017 head counts for the setting of mandatory fees have been revised. The headcounts are shown below.

<table>
<thead>
<tr>
<th></th>
<th>Original FY 2017 Headcount</th>
<th>Working Budget FY 2017 Headcount</th>
<th>Difference</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Undergraduate</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Full-Time</td>
<td>23,701</td>
<td>23,856</td>
<td>155</td>
</tr>
<tr>
<td>Part-Time</td>
<td>1,082</td>
<td>1,089</td>
<td>7</td>
</tr>
<tr>
<td>Sub-Total U/G</td>
<td>24,783</td>
<td>24,945</td>
<td>162</td>
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<tr>
<td><strong>Graduate</strong></td>
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<td></td>
<td></td>
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<tr>
<td>Full-Time</td>
<td>2,461</td>
<td>2,477</td>
<td>16</td>
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<tr>
<td>Part-Time</td>
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<td>5,368</td>
<td>35</td>
</tr>
<tr>
<td>Sub-Total Grad</td>
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<td>7,845</td>
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<tr>
<td><strong>Total</strong></td>
<td>32,577</td>
<td>32,790</td>
<td>213</td>
</tr>
</tbody>
</table>

H. **Information Technology**

1. Self- Support and Auxiliary data rates are $14/IP address/month.

   If any questions arise, please contact either Mr. Paul Dworkis or Dr. Michael Simms on extension 52107.