<table>
<thead>
<tr>
<th>Analyst</th>
<th>Ext.</th>
</tr>
</thead>
<tbody>
<tr>
<td>Erin Messer</td>
<td>5-2924</td>
</tr>
<tr>
<td>Meliscia Gilbert</td>
<td>5-1839</td>
</tr>
<tr>
<td>Rebecca Murphy</td>
<td>5-5566</td>
</tr>
<tr>
<td>Megan Gerke</td>
<td>5-3613</td>
</tr>
<tr>
<td>Tina Burnam</td>
<td>5-4299</td>
</tr>
<tr>
<td>Luke Mostoller</td>
<td>5-1152</td>
</tr>
</tbody>
</table>

Analyst Responsibilities online:  
[https://www.unlv.edu/budget/contact/budget-analyst-assignments](https://www.unlv.edu/budget/contact/budget-analyst-assignments)
ALL NEW Budget Workshop

Budget 101

- Monday, January 14th 8:30 AM & 1:30 PM
- Tuesday, January 15th 8:30 AM & 1:30 PM
- Wednesday, January 16th 1:30 PM (No longer available)
- Thursday, January 17th 1:30 PM
  - CBC-C145

- For New Account Managers

- Email Luke.Mostoller@unlv.edu to register
Due to Budget Office:

- Recharge Accounts 03/01/19
- Accounts without Positions 03/01/19
- New Accounts for FY20 03/01/19
- Accounts with Positions 03/08/19

Allow for Division Review Deadlines
To Division Budget Officers on 1/14:
  • List of Accounts, by Deadline
  • List of Positions Currently Budgeted

Update:
  • New Accounts – Budget FY19 & FY20
  • Accounts to close
### Budgeted Funds
- FD201 Unrestricted
- FD415 Restricted Gift
- FD412 Endowment
- FD701 Auxiliary
- FD703 TMC
- FD208 Dental Faculty Practice
- FD205 Indirect Cost
- FD213 Differential Fee
- FD220 Other Student Fee
- FD217 Special Course Fee
- FD211 Student Access Fee

### Balance Controlled Funds
- FD202 Unrestricted
- FD405 Restricted
- FD402 Endowment
- FD207 Indirect Cost
- FD214 Differential Fee
- FD210 Other Student Fees
- FD218 Special Course Fees

- CASH BASIS
- MORE OVERSIGHT/REVIEW
Budget Office Website

https://www.unlv.edu/budget
Budget Office Website-Forms

Campus will be notified by email as soon as the budget form is available.

https://www.unlv.edu/budget/forms
Campus will be notified by email as soon as the enrollment numbers are available.

https://www.unlv.edu/budget/instructions
Workday Reports

- FY18 & FY19 Actuals Direct from Workday
  - Manager Balance – Budgeted by Ledger Account
  - Please insert Workday reports into the Budget Form
    - This will help others see what you see, since data is live
    - Label the report with date the report is pulled
    - Label tab in budget form (i.e. WD FY## [date pulled] )
To Do: FY19

• Projected FY19 Ending Cash Balance will be part of FY20 total Revenue

• Follow up on pending FY19 Revenue
  o Transfers In – Submit VT-In request through Workday
  o Recharge – Submit through Workday
  o Gift Revenue – Submit Transfer Requests to the Foundation
  o Sales – For FY19, cash must be processed by the Cashier’s Office in June

Note the Deadlines - Process Early
The Position Budget is the Funding Plan for FY20

Start with all Positions currently budgeted on an account & line out in Budget Form
- Position Budget Balance by Position – FIN – CR (NSHE)

Account for Position Transfers In and Out and Position Eliminations

Include Budget for any Stipend or Special Pay
Position Budgets & Employee Contracts

Positions are budgeted in Workday by:

• Position Number
• Account Worktag(s)
• Base Salary Amount
• Stipend Amount
• Special Pay Amount
Position Reports

- Reports for Payroll Information
  - Workday Report: Manager Balance - Budgeted by Ledger Account - FIN - CR (NSHE)
    - Drill down into Actuals and Obligations to retrieve detail by employee
    - Export to Excel
FY19 Salary Obligations (Encumbrances)

Obligated (Per Contracts Processed):

- Professional Salaries & Fringe (thru 5/31/19)
- Classified Salaries & Fringe (thru 6/15/19)
- Graduate Salaries & Fringe (thru 5/31/19)
- Hourly Wages (thru 06/15/19)

Not Obligated:

- Classified Overtime
- Employment Contracts in Transition
- Employees on Leave
Position Details

- E1 & E2 – Complete Additional Position Details in Tracking Section

<table>
<thead>
<tr>
<th>POSITION / EMPLOYEE DETAILS</th>
<th>FY20 BUDGET</th>
</tr>
</thead>
<tbody>
<tr>
<td>(1)</td>
<td>(2)</td>
</tr>
<tr>
<td>Position Number</td>
<td>Position Title</td>
</tr>
<tr>
<td>1</td>
<td>P01E345</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>PERSONNEL / POSITION TRACKING</th>
</tr>
</thead>
<tbody>
<tr>
<td>(1)</td>
</tr>
<tr>
<td>Part Time</td>
</tr>
<tr>
<td>1</td>
</tr>
</tbody>
</table>
FY20 New Positions

- New Positions Requested – E1 & E2 NEW PN
  - New positions planned to search and fill in FY20
  - Will not have a PN issued or have a PN requested by 07/01/19
  - Create Position BP Comment: “New Position approved in FY20 Budget PG####”
Pay Date Shift – Professional

FY20 Obligates: Through May Payroll

June Salary: Posts to FY20

FY20 Costing Allocation Changes: Effective Date 6/1/19

Reassignments Effective 7/1/19: Account for June Salary in FY20 Budget

Coordinate timing for Closed/New Accounts

<table>
<thead>
<tr>
<th></th>
<th>FY19</th>
<th>FY20</th>
</tr>
</thead>
<tbody>
<tr>
<td>Fiscal Year Date Range</td>
<td>7/1/18 – 6/30/19</td>
<td>7/1/19 – 6/30/20</td>
</tr>
<tr>
<td>Pay Periods within Fiscal Year</td>
<td>6/1/18 – 5/31/19</td>
<td>6/1/19 – 5/31/20</td>
</tr>
</tbody>
</table>
Pay Date Shift - Classified

<table>
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<th>Fiscal Year Date Range</th>
<th>FY19</th>
<th>FY20</th>
</tr>
</thead>
<tbody>
<tr>
<td>Pay Periods within Fiscal Year</td>
<td>6/16/18 – 6/15/19</td>
<td>6/16/19 – 6/15/20</td>
</tr>
</tbody>
</table>

- **FY19 Obligated:** Through 6/25 Payroll
- **6/16-6/30/19 Salary paid 7/10:** Posts to FY20
- **FY20 Costing Allocation Changes:** Effective 6/16/19
- **Reassignments Effective 7/1/19:** Account for 6/16 – 6/30 Salary in FY20 Budget
- **Coordinate timing for Closed/New Accounts**
Position Budgets & Employee Contracts

- Employee Contracts Specify **What to Pay** for FY20

- Budget to cover Employee Compensation per Workday records plus planned changes (please leave notes on planned changes)

- Vacant Positions – budget at Search Base Salary
UNLV moving to a Fringe Pool effective FY20 (7/1/19)

• The Federal Office of Management and Budget allows universities to use an allocation method that applies fixed rates based on employee groups. This is known as a “pooled fringe rate.”

• A fringe benefits pool is an alternative method to allocate fringe benefit costs paid by the university for its employees. Employee groups are determined based on the fringe benefits offered to the employees within a particular group. A percentage is determined for each group by taking the fringe benefits costs paid by the university and dividing that amount by the total salaries and wages of that group. The impact of employee benefits choices are kept within the pool rather than the employing departments.
FY20 Fringe Rate Changes

- Commonly used by Research Institutions
- Does not result in more/less fringe benefit cost campus-wide
- Does not change fringe benefit costs to employees.
- Does change account-level distribution (average vs. actual)
- Simplifies accounting, budget administration, and grant process
- Total cost impact can be calculated at point of salary/hiring decisions
- Workday was designed to work with fringe pools – will reduce the need for certain payroll accounting adjustments related to fringe benefit cost allocations
FY20 Fringe Rate Changes

UNLV Projected Fringe Pool Categories

- Professional (Faculty)
- Classified
- Residents
- Letter of Appointments
- Hourly
- Graduate Assistants
- Non-Retirement Earnings
FY20 Fringe Rate Changes

Rates are calculated specific to UNLV using prior actual expenses with adjustments for benefit changes.

UNLV rates for FY20 are still in development – for reference, UNR pools and rates applied in FY18 are below:

<table>
<thead>
<tr>
<th>Fringe Benefit Rule</th>
<th>Fringe Percent</th>
</tr>
</thead>
<tbody>
<tr>
<td>UNR Non-Retirement earnings</td>
<td>3.15%</td>
</tr>
<tr>
<td>UNR - Hourly</td>
<td>2.50%</td>
</tr>
<tr>
<td>UNR - Professional</td>
<td>25.60%</td>
</tr>
<tr>
<td>UNR - Letter of Appointment</td>
<td>10.20%</td>
</tr>
<tr>
<td>UNR - Graduate Assistant</td>
<td>13.25%</td>
</tr>
<tr>
<td>UNR - Classified</td>
<td>42.95%</td>
</tr>
</tbody>
</table>
FY20 Fringe Rate Changes

Calculating Fringe on Salaries

**Professional Example:**

\[ \text{Salary} \times \text{Fringe Rate} = \text{Total Fringe} \]

\[ \$100,000 \times 25.6\% = \$25,600 \]

**Classified Example:**

\[ \text{Salary} \times \text{Fringe Rate} = \text{Total Fringe} \]

\[ \$37,959 \times 42.95\% = \$16,304 \]
Operations

Encumbered:
- Commitments and Obligations
  - Requisitions and Purchase Orders

Not Encumbered:
- New POs still to be submitted for FY19
- Pcard Purchases
- Transactions to move funds from account
- Internal Recharge (Recurring & One-Time)
Admin Overhead

- **FY20 Rate:** 3.5% of Revenue (excluding Gifts, VTs)
- **Budget:** Calculated automatically on Form E4
- **For accounts with exemptions, to exclude assessment – set Exemption Flag = Y**
- **Expense Assessed Quarterly to 8120: Transfers Out – Administrative Overhead Assessment**
- **Expense posts following Quarter**
- **VT-Out balance should be sufficient to cover this commitment each quarter**
Notes

- Notes regarding changes that impact account budget
- Required explanation for:
  - YOY changes +/- 10%
  - New or Eliminated Revenue or Expense lines
- Can insert DOC or PDF file
  - Insert/Object/Create from File – Check ‘Display as Icon’, Browse for file, Select & Insert. Click on ‘Change Icon’ to rename
Controller’s Office Year End Memo & Deadlines:  UNLV OFFICIAL

- Expense Reassignment to State Funds
- Request to move funds from account
- Purchasing
- Pcard
- Cashier Deposits
- Accounts Payable
- Payroll
State Budgets

- State Positions cannot be moved to a Self Supporting account or Vice Versa

- When Positions cannot be moved, the employee can be moved to an existing Position or a new Position should be requested and funds allocated
1. Login and Navigation
2. Security Roles
3. Transaction Status
4. Training and Learning Resources

- Workday Labs

- Contact
  - Email: WorkdaySupport@UNLV.edu
  - Website: https://www.unlv.edu/workday
  - Tel: (702) 774-4242
Budget 101

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