FY2023 ANNUAL PLANNING GUIDELINES

SERVICE UNIT BUDGETS ARE DUE
- Friday, April 8th, 2022 at 4:30 pm.
- If done prior to the April 8th deadline, email Cindy Fetsch for review.

BUDGET MODULE INSTRUCTIONS
- Detailed instructions are available on the Resource Planning & Allocation website.
- A current list of department fund numbers can also be found on the Resource Planning & Allocation website.

BUDGET MODULE DATA WILL POPULATE PBCS
- Budget Module data will be imported into PBCS for FY2023. Manual entry (by Resource Planning & Allocation staff) into PBCS will be limited to Grants & Contracts revenue and operating expenses.
- Uploaded information will be sent out by RPA for verification including the following:
  - Appropriated Target Review
  - Transfers In & Out
  - Non-Appropriated Funds Balanced
  - Taxable Revenue and Part Fee
  - Service Unit Allocations

PREMIUM SERVICES, excluding OPM Premium Services Fund 30313
- Offered to specific customers that require different levels of service outside of the core services.
- Defined between departments in a signed Premium Service Agreement.
- Each department involved in the agreement needs to budget the revenue (491000) or expense (721000).

FUND BUDGETS
- **Review ALL funds!** Do not allow the same budget to roll over each year without reviewing!
- Departments are required to establish both revenue (except 30000-39999) and expenditure budgets on all funds.
- Budgets should be prepared for all funds in the following ranges within which you expect to incur expenditures, receive revenue, or process transfers during FY2023 (unless specified below).
  - 10000-29999 Local
    - 26XXX - Alumni Foundation funds
      - Please budget the amount you expect to receive for both revenue and expense.
      - Contact Alumni Foundation if you have questions on your projected balance.
      - Budget the revenue using account 478000 and budget the expense in proper expense account(s).
      - The revenue and expense budgets should net to zero.
      - Departments should budget the portion of salary and fringes on the 26XXX fund(s) for the named educator following the intent of the UND Alumni Foundation fund.

• 30000-39999 Appropriated
• 50000-59999 Scholarships
• 70200-70299 Quasi-Endowment (departments will not budget these funds)
• 70500-70599 Endowment Funds (departments will not budget these funds)
• 79000-79999
  ▪ UND endowments distribution funds
  ▪ Restricted Funds reimbursed from Alumni Foundation Funds – This is new for FY2023 and will follow similar process as the 26XXX fund range (additional information is attached to email)
- Departments may also have funds in the following series, department may choose to budget, yet are not required, for the following fund ranges.
  o 60000-69999 Loans
  o 80000-89999 Agency Funds
- If a budget is being prepared for funds that are small or have minimal activity, consider consolidating and inactivating funds.
  o How to inactivate a fund:
    ▪ Verify the asset and liability account balances for the fund are zero by running a trial balance in PeopleSoft Finance or Information Builders. A trial balance in PeopleSoft Finance must be run with a blank department to 9999. Asset account numbers are 6-digit numbers that start with “1” and liability account numbers are 6-digit numbers that start with “2”.
    ▪ Verify the fund is not being using in an active Campus Connection item type. In Campus Connection, using Query Viewer, run the NDU_0086_SF query to Excel. Run the query for a SetID of UND01, with a Starting Item Type of “000000000000”, and an Ending Item Type of “999999999999”. Filter the query results by the “Fund” Column (column G) and look for any active item types that use the fund you are requesting to inactive. If there are any active item types (item types that do not contain “DNU” in the description”) contact Mary Anderson to request that the item type be inactivated or changed to another funding source.
    ▪ Email Sharon Loiland or Laura Johnson the fund number(s) and fund name(s) to inactivate the fund(s).

APPRIOPRIATED CARRY-FORWARD

• PRIMARY UNITS
  o Funds within 31911 thru 31924 are set up for appropriated carry-forward for FY2022.
  o If there is a need to budget anticipated FY22 carryforward in FY23, contact Cindy Fetsch to assist in setting up the funding.
    ▪ Final carry-forward from FY2022 not budgeted in FY2023 will be available after fiscal year end close and reconciliation.
    ▪ If orders were placed in FY2022 using carry-forward funds yet have been informed that items will not be received until FY23, contact Cindy Fetsch to assist with setting up the budget. It is crucial to set up the correct account numbers, depending on if the invoice is using operating (52XXXX-678999) or equipment (69XXXX) to not disrupt processing in UND Marketplace.
• SERVICE UNITS
  o Contact Cindy Fetsch if a critical need for carry-forward exists.
    ▪ For example: orders placed but not received, specifically funded projects that will not be completed at year end. These types of situations will be considered on a case by case basis.

HR PERSONNEL BUDGETING (Job Data and DBT)
• All active positions are listed in the Budget Module.
• All permanent Job Data changes are reflected in the Budget Module.
  o The following changes cannot be entered in the Budget Module:
    ▪ New hires
    ▪ Terminations
    ▪ Probationary increases
    ▪ FTE changes
    ▪ All other Job Data changes
  o Submit the change as soon as possible to Human Resources, using the correct process.
• Review and update the Department Budget Table (DBT) for each position using the correct funding sources, including grants & contracts.
• Only budget for positions you intend to fill during FY2023.
• Inactivate positions no longer used or that do not have funding at this time.
  o To inactivate, submit a Position/Request Change Form to Human Resources.
  o In the future, these positions can be activated with Human Resources upon obtaining funding.
• PLEASE DO NOT BUDGET CENTS ON POSITIONS

SALARY INCREASES
Below are the FY2023 Annual Budget Guidelines for salary increases. Procedures established for UND are as follows:
• FY2023 MERIT increases averaging 2.0% subject to satisfactory employee performance and availability of funds.
• Benefitted staff whose overall documented performance level does not meet standards (receiving less than a “3” on any section of their annual evaluation) are not eligible for any salary increase.
• For faculty, it is up to their Dean/Chair to assess if the evaluation does not meet expectations, thus they are not eligible for any salary increase.
• Approved Faculty promotions should be entered in the Promotion Column.
• All salary increases are subject to availability of funds and President and/or respective Vice President Approval.

FRINGE BENEFITS
• Fringe benefits for all funds (excluding Grant and Contracts) are budgeted in the Budget Module under FIN Dept Budget Entry.
• The amount budgeted for fringe benefits should be reviewed and adjusted within your departmental budget to take into consideration the adjusted salary levels and any differences based on your current staffing.
  o Items to consider that fringes may increase-decrease
Years of Service will drive fringe benefits up or down dependent on new hire or longevity of employee
- Workers Compensation
- Spousal insurance differences
- New employees hired at a lower annual rate would drive fringes higher
- Vacation and Sick leave payouts
- The FY23 Benefits Calculator is on the Human Resources website.

**HEALTH INSURANCE PREMIUM**
- Will remain at the $1,428.77 per month.
- Health insurance premiums are paid a month in advance.
  - Pay periods June 1-15, 2022 and June 16-30, 2022 (both paid from FY2022) will be at the increased rate as they cover the July health insurance premium.

**EVALUATIONS**
- Evaluations consistent with current board and institutional policy must be on file.
- It is the responsibility of each department to make sure an evaluation is on file with the proper office. If an evaluation has not been completed, the employee and their supervisor are not eligible for a salary increase. Refer to the Salary Administration policy if you have questions.
- Human Resources tracks the completion of staff evaluations in HRMS.
- UND and Medical School benefited staff evaluations are retained in Human Resources.
- UND benefited faculty evaluations are retained in various offices. Contact the office of Vice President of Academic Affairs for further clarification.
- Medical School benefited faculty evaluations are retained in the Medical School Academic Affairs office.

**PROBATION**
- Newly hired employees who have not completed their initial six-month probationary status by June 30, 2022, are not eligible to receive any additional salary increase.
- Upon completion of an employee’s probation they may qualify for a probationary increase.
- Budget accordingly for the anticipated probationary increase, as additional dollars will not be provided for this increase.
- The probationary budget amount should be budgeted in the DBT in the actual position in the Budget Module.
  - Add a comment in the DBT to explain additional amount is for probationary increase.

**VACANT POSITIONS**
- Carefully evaluate ALL vacant positions.
- For positions that are being vacated and a replacement will be hired – budget the dollars in the vacated position (not in a pool position).
- Positions with no DBT (“not budgeted”, with zero dollars budgeted, no funding entered, funding removed for FY2022, etc.) in the Budget Module will not be uploaded.

**POSITIONS USING GRANTS & CONTRACTS FUNDING**
- Budget all positions that will use Grants & Contracts funding sources for FY2023.
  - Contact Grants & Contracts to set up new funding sources for FY2023.
  - Once set up, the funding sources will be available in the Budget Module.