



AUXILIARY and FUND 34 BUDGET DEVELOPMENT

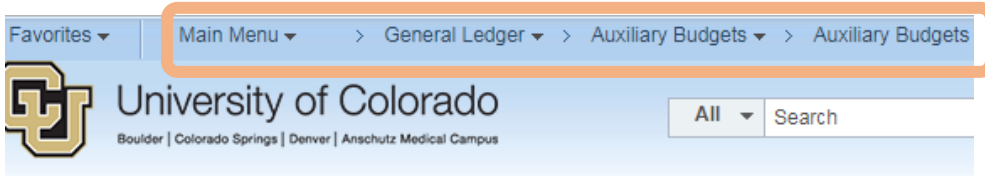
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BUDGETING WORKSHEET

Users who are listed as the Program Manager for any given auxiliary speedtype should have access to the Auxiliary Budget Worksheet. Please contact Krista Khramov (Anschutz) Krista.Khramov@cuanschutz.edu or Susan Malone (Denver) Susan.Malone@ucdenver.edu if you are an auxiliary speedtype Program Manager and you are unable to access the worksheet.

The Budget Worksheet is located in the Finance system, Navigate as depicted below



Auxiliary Budget Worksheet

Enter any information you have and click Search. Leave fields blank for a list of all values.

Find an Existing Value

▼ Search Criteria

Fiscal Year = [dropdown] [input: 2018] 🔍

SpeedType Key [dropdown: begins with] [input] 🔍

Organization [dropdown: begins with] [input]

Name [dropdown: begins with] [input]

Auxiliary Budget Status = [dropdown] [input]

BUDGETING GUIDELINES

- How to Enter budget step by step video
<http://www.ucdenver.edu/about/departments/Budget/Tools/Training/Pages/default.aspx>
- Detailed instructions on how to create a budget request
<http://www.ucdenver.edu/about/departments/Budget/Process/Documents/AuxiliaryBudgetRequestProcess.pdf>

ASSISTANCE

We are happy to meet or talk with anyone who has questions about their auxiliary or fund 34 budgets. Budget Office personnel contact:

Name	Location	Phone	Email
Susan Malone	Denver	303-315-0159	Susan.Malone@ucdenver.edu
Krista Khramov	Anschutz	303.724.8536	Krista.Khramov@cuanschutz.edu

ACCOUNTING FUND SUMMARY

FUND 20:

Enterprises is used to record the financial activity of sales to students, faculty and staff or to entities outside of the University community. The auxiliary activity is a government owned business that qualifies as an enterprise under TABOR (Taxpayers' Bill of Rights). Currently the University of Colorado as a whole qualifies as a TABOR enterprise, but we continue to maintain the TABOR fund structure in the event the University as a whole ceases to qualify as a TABOR enterprise in the future. Typical activities include: Bookstore, Continuing Education, Graduate Medical Education, and laboratories providing standardized tests. Sales of goods and services are normally paid by cash, check or credit card.

FUND 26:

Non-enterprises is used to record the receipt of royalty payments from patents and licensing fees and residual monies from closed clinical trials or fund 30 or fund 31 contracts that have been transferred in from the Restricted Fund and no longer have any restrictions on the funds.

FUND 28:

Internal Service Operations is used to record financial activities of internal service centers. Service centers provide goods and services internally to various campus departments and sponsored projects. A departmental chartfield combination is charged when services are provided. Printing Services is an example of a service center. See UC Denver Fiscal Policy titled "Service Centers" for more detail.

FUND 29:

Other Self-funded Operations is used to record self-supporting activity that does not fit into Funds 20, 26, and 28. Examples include non-continuing-education conferences or honoraria payments (when an employee performs the service as a representative of the UC Denver. Honoraria checks must be made payable to the University and not the individual).

FUND 34:

CU Foundation (CUF) is Gift monies received by the University of Colorado Foundation (CUF).

GENERAL PREPARATION INFORMATION

Quick Reference:

Budget REVENUE INCREASE as a CREDIT Budget EXPENSE INCREASE as a DEBIT
Budget REVENUE DECREASE as a DEBIT Budget EXPENSE DECREASE as a CREDIT
Budget TRANSFERS IN as a CREDIT Budget TRANSFERS OUT as a DEBIT.
Enter the budget in account: 960100 GAR and 960200 GIR.

GAR and GIR

General Administrative Recharge (GAR) and General Infrastructure Recharge (GIR) are the auxiliary funds' fair share of costs for the services such as the Procurement Service Center, Employee Services, Campus Human Resources, Finance, Budget Office, Police, and Facilities Management. These charges are recorded in the financial system in account codes 960100 for GAR and 960200 for GIR, as applicable.

For specific questions on GAR or GIR calculations or allocation, please contact Nara Shagdar in the Finance Office at (303) 315-2273 or Nara.Shagdar@ucdenver.edu.

No Planned Activity

This option allows users to flag a speedtype that will not require a budget because no activity is expected within the next fiscal year. Marking a speedtype as No Planned Activity does not inactivate or disallow charges to a speedtype. Marking a speedtype as No Planned Activity simply records \$0 in all budget accounts.

Once a speedtype is flagged, it cannot be reversed. If a budget needs to be recorded for a speedtype that has been marked as NPA, a budget will need to be directly input into FIN 9.2 with a Budget Journal Entry.

When checking/flagging the No Planned Activity option, a message will appear asking for a confirmation. Clicking OK will move this forward with the final confirmation. Clicking CANCEL will cancel the flagging of No Planned Activity.

Endowment Distributions

Endowment distribution amounts for FY21 should be provided to speedtype Program Managers by the CU Foundation. If you have any other questions or would like additional information on the distribution amounts, please contact accounting@cufund.org.

Budget Office Email Distribution list

E-mails are automatically sent out to the individuals listed as "Program Manager" of an Auxiliary speed type. If you need to change the Program Manager in PeopleSoft, or if the speed type needs to be inactivated, please contact the Finance Office at finance.chartfields@ucdenver.edu. Otherwise, we ask that the Program Manager forward the e-mail to the appropriate person and notify the respective campus Budget Office of the change.

FRINGE BENEFITS

Benefits should be budgeted in all speedtypes that are expecting to pay salaries. Please see below for more information on the suggested benefit rates, along with the accounts in which those charges should be budgeted. Please contact the Budget Office for more information.

CU Denver Faculty

Full-time (>=50% FTE) 29.55%
 Part-time (<50% FTE) 12.98%

(Job codes from 1100 to 1499 excluding 1438, 1309-1311)

CU Anschutz Faculty

Full-time (>=50% FTE) 24.83%
 Part-time (<50% FTE) 16.44%

(Job codes from 1100 to 1499 excluding 1438, 1309-1311)

CU Denver | Anschutz

University Staff (>=50% FTE) 34.98%
 University Staff (< 50% FTE) 25.82%
 Classified Permanent 42.38%
 Classified Temporary 21.31%
 Post Doc Fellow 26.71% (job code 1438)
 Professional Research Assistants 37.63% (job codes 1309-1311)
 Student Faculty /Student Hourly 0.45% (job codes 1500s and 4XXX)

Medical Residents/ Pre Doc Fellows - At this time, please contact GME for these rates.

Type of benefits included in the above rates –

UNIVERSITY OF COLORADO DENVER ANSCHUTZ BENEFITS ELIGIBILITY TABLE	Health Insurance	Dental Insurance	Life Insurance	Disability Insurance	PERA*	Optional Retirement Plans	OASDI	Medicare	Unemployment Compensation Claims	Workers' Compensation Insurance	Termination Pay	Retiree	Job Codes	Exclusions
Denver Campus Regular Faculty >= 50%	x	x	x	x	x	x	x	x	x	x		x	11XX, 12XX, 13XX, 14XX	Excludes 1309-1311, 1438
Denver Campus Regular Faculty <50%							x	x	x	x		x	11XX, 12XX, 13XX, 14XX	Excludes 1309-1311, 1438
Anschutz Campus Regular Faculty >= 50%	x	x	x	x	x	x	x	x	x	x	x	x	11XX, 12XX, 13XX, 14XX	Excludes 1309-1311, 1438
Anschutz Campus Regular Faculty <50%							x	x	x	x	x	x	11XX, 12XX, 13XX, 14XX	Excludes 1309-1311, 1438
Student Faculty/Hourly								**					1501-1508, 4XXX	
University Staff >= 50%	x	x	x	x	x	x	x	x	x	x	x	x	2200-2999	
University Staff <50%							x	x	x	x	x	x	2200-2999	
Classified Staff Permanent	x	x	x	x	x			x	x	x	x	x	Classified Staff	
Classified Temporary					x			x	x	x			Classified Staff	
Post Doc Fellows	x	x	x	x			x	x	x	x			1438	
Professional Research Assistants	x	x	x	x	x	x	x	x	x	x	x	x	1309-1311	
* Current PERA members with no break in CU service must continue PERA.														
** Mandatory with Student Retirement (not employer paid expense), others not covered.														

Resources/Expenditures

Resources: Budgeted revenues and other resources (cash, reserves, etc.) need to be entered with a negative sign. If cash needs to be used in order to balance the budget, then the estimated cash amount should to be entered with a positive sign.

Service centers are required to enter their estimated cash balance at year end; this cash balance must be included in their next year's resources and reserve amount.

Expenditures: In this section expenditures are budgeted with a positive sign. Accounts can be budgeted at the pool level if there is no need for a detailed budget.

Budget pools

In general, budgets can be budgeted at the General Budget Account level; for example, all operating expense budget can be in 460000 and classified salary budget in 405000. Commonly used budget pool accounts:

Account Code	Description
400000-- FAC FTP SAL GEN BDG	Faculty Salary pool
402500-- UNIV STAFF FTP SAL GEN BDG	O/E Salary pool
405000-- CLASS FTP SAL GEN BDG	Classified Salary pool
407500-- STD HR PAY GEN BDG	Student Hourly pool
418400 -- FAC FTP BEN GEN BDG	Reg. Faculty >= 50% FTE
420500 -- FAC PTP BEN GEN BDG	Reg. Faculty < 50% FTE
422210 -- STD FAC FTP BEN GEN BDG	Student Faculty
421610 -- PRAFAC PTP BEN GEN BDG	Professional Research Assts.
422010 -- FELL PT BEN GEN BDG	Post-Doctoral Fellows
422500 -- O/E FTP BEN GEN BDG	University Staff >= 50% FTE
422610 -- O/E PTP BEN GEN BDG	University Staff < 50% FTE
422810 -- MDRS BEN GEN BDG	Residents/ Fellows
425000 -- CLASS FTP BEN GEN BDG	Classified Staff Permanent
425210 -- CLASS FTT BEN GEN BDG	Classified Staff Temporary
427500 -- STD HR BEN GEN BDG	Student Asst/ Workers (Hrly)
460000 -- OPERATING EXPENSE GEN BUDGET	Operating
460000 -- TRAVEL GENERAL BUDGET	Travel

Balanced Worksheet

A balanced worksheet will have the Submit Approval button enabled and it will say “Balanced” in the Balance Status section. Once submitted no edits can be done by general users, only administrators can edit or remove the submission.

Error Worksheet: This budget is not balanced, so it cannot be submitted. Revenues and Expenditures need to be equal in order to submit this budget. The difference will be shown next to the “Amount Off” header under the Error message.

Not Balanced Worksheet: The Not Balanced message will be seen for Service Centers, if their unbalanced amount is greater than their 60 days reserve. The difference will be shown next to the Amount Off header under the Error message.

Caution Worksheet: A Caution message will only be seen by Service Centers that are not balanced where the amount that resources exceed expenditures is within the 60 days cash reserve. In this case, the Caution warning will still enable the Submit Button. If the unbalance is outside the 60 days reserve range, then a Not-Balanced message will be shown and the user will not be able to submit this budget.

Note: Service centers will see a message in red below the Resources section. This message reminds them to enter their estimated cash balance at year end. Please bear in mind that encumbrances are not taken into account with the actual column. Therefore, the remaining salaries and benefits that will hit this speedtype need to be taken into account when determining next year’s budget. Looking at a current financial report of your speedtype will help you determine this. Please contact the Budget Office if you need help running financial reports with actuals and encumbrances.