

Budget Issues Committee

June 4, 2015

Members Present: Amanda Funches, Elizabeth Baker, Jan Fackler, Jamie Fernandes, Steve Head, Scott McElroy, Marion Ryant, Michelle Alston-Brown, Arisa Burgest

Members Absent: Megan Davidson, Dawn Gamadanis

Ex-Officio member present: Tracie Dixon

Special Guests: Amy Jurgens, Tracey Cook, Lynn Hobbs

Agenda topics:

Welcome and Introductions – Jamie Fernandes

The meeting was called to order at 1:15 pm with a welcome to committee members and special guests.

Review and Approval of Minutes from February 2015 – Jamie Fernandes

The minutes from the February 2015 meeting were reviewed and approved.

Review and Approval of Revised Bylaws – Jamie Fernandes

The bylaws have been updated to add the position of vice chair to assist with meetings, continuity, and succession planning. The vice chair will serve a 2 year term with the first right of refusal for the Chair position. The Chair term has been changed from 2 years to 1 year. The past chair will become an ex-officio member for one year following their term as Chair. Nominations for the vice chair position should be sent to Jamie. The Committee approved the bylaws as updated and the new revised bylaws will be posted to the Budget Issues Committee website.

Position Count and FTE Definitions and Calculations- Members

The committee reviewed a proposed procedure for the Position Count and FTE Definitions and Calculations based on the discussion at the February meeting. A separate Position Count and FTE Definitions and Calculations procedure document will be distributed.

1. Online Budget System – Position Count and FTE Definition and Calculation

Definition: The Position Count that is submitted in the Online Budget System is given to the Office of Planning and Budget (OPB) and those counts are included in state-wide reports.

Calculation:

In the Online Budget System, report the total number of full-time filled and full-time budgeted vacant benefited positions under each section of the online Original Budget form (i.e. Resident Instruction, SFI, RC and Line Items). These counts should include all benefited full-time positions including employees

that work 30 hours per week and receive full benefits. Full-time faculty positions should be counted as 1, **not** .75. Split Funded positions must equal one position in the final count.

To calculate the total filled and budgeted positions, count positions in pay groups F, Y, A, H, J, and X and Funds 10000, 10500, 10600, 14000, 15000, 16000, 20000. One way to calculate the position count is to run the BOR_BP_ORIG_SAL_Names and BOR_BP_ORIG_SAL_Noname queries. This will give you all of the filled and budgeted vacant full time positions. Sort out the Lumpsum positions and look for any split-funded positions, which will cause a duplicate position count. Use a pivot table to obtain a count by paygroup and fund for all full time positions.

A second method to calculate the position count is to use the BOR_BP_BUDAGG query and run a pivot table by account code.

Auxiliary Services (Fund 12xxx) and Student Activities (Fund 13xxx) positions should **not** be included in the above counts, but report in the **Supplementary Information** section of the application.

Do **not** include full-time equivalents for part-time (lump-sum) positions, positions that no longer have a budget or full-time temporary non-benefited positions. This includes any partially benefited positions that work 20-29 hours per week.

2. Original Budget Questionnaire – Position Count and FTE Definition and Calculation

Definition: The System Office uses this count to determine the reliance on part-time versus full-time faculty and respond to any inquiries from State government or media outlets regarding the number of positions funded by the University System. The full time counts should equal the full time counts reported in the Online Budget System.

Calculation:

Report the total number of full-time filled and full-time budgeted benefited vacant positions (30 hours or more) that the institution intends to fill. Positions from all funds including Auxiliary Services (Fund 12xxx) and Student Activities (Fund 13xxx) **should** be included. Full-time faculty positions should be counted at 1, **not** .75. Include pay groups F, Y, A, H, J and X and Funds 10000, 10500, 10600, 14000, 15000, 16000, and 20000. **Do** include part time faculty as an unduplicated count of individuals teaching Fall and Spring semester.

The full time position count on the questionnaire should match the position counts enter into the Online Budget System so use those position counts on the questionnaire. The only new calculation you will need to make is for the full-time equivalent (FTE) for part-time faculty.

There was discussion of how to count the part time faculty. One recommendation was to use the Pers_Serv_Bor table and query on the "P" paygroup and count the unique employee id's. Another discussion was to use a point in time and count the unique employee id's at that time. It was determined after discussion that the Budget Issues Committee recommends using the Personal_Serv_BOR table and data from the October payroll since the month of October is when final

enrollment counts are reported to the System Office. In order to utilize the Personal_Serv_BOR table, the table will need to be properly maintained by each institution with any payroll adjustments being processed through ADP to ensure they will properly update the table.

Do not include Student Assistants, Graduate Assistants, or any other non-benefited employee, besides part-time faculty. Do not include any partially benefited employees working between 20-29 hours per week.

3) Annual Expenditure Report (AER) - Filled FTE Calculation

Definition: The System Office uses this to report the impact of the University System on the Georgia economy. This data needs to be consistent and reliable.

Calculation: On the Summary of Expenditures tab, report the total number of full-time employee equivalents and part-time FTE (full-time equivalents). **All filled positions** should be included in the calculation and it should be based on **actual employees** not budgeted positions. The counts should include Funds 10000, 10500, 10600, 14000, 15000, and 16000. Full-time faculty positions should be counted at 1, **not** .75. Do **not** include any vacant budgeted positions.

To calculate the full time filled positions, run a query on the Personal_Serv_BOR table for the month of October in the fiscal year being reported. Create a pivot table by account code to count all of the full time filled positions.

To calculate the part-time faculty FTE, use a query on the Personal_Serv_BOR table for the month of October in the prior fiscal year. The Budget Issues Committee has agreed with the System Office that since final enrollment is submitted in October each year, the part-time faculty count will be from the October payroll. After the query has run, use a pivot table to count the unique employee ID's in the part-time faculty pay group. Using the salary paid to the unique ID numbers and your institutions' average salary, calculate the FTE of part-time faculty as follows:

Salary paid in October to the unique ID numbers X 4 = Amount Paid for the Semester

Average salary per 3 credit hours / 3 = Per credit hour average pay

Amount Paid for the semester / Per credit hour average pay = Number of credit hours paid

Annual full course load for full time faculty / 2 = One semester course load for a full time faculty

Number of credit hours paid / One semester course load for FT Faculty = Part-Time Faculty FTE

In order for the part-time position FTE calculation to be accurate, the Pers_Serv_BOR table will need to be properly maintained. All payroll adjustments should be made through ADP and all payroll journals will need to be posted as created without making manual adjustments to the journal entries. Any adjustment processed outside the PSB table would cause a discrepancy with the payroll records and possibly lead to inaccurate position counts.

OneUSG -Lynn Hobbs

Lynn Hobbs spoke about the OneUSG HCM project. Fit-Gap is complete and the project is in the design phase. She stated that Budget Prep will remain in the Financials system and that the module has been part of the project discussions. Encumbrances for fringe benefits have also been a topic of discussion. She emphasized that the project team wants to ensure that institutions do not take a step back. One new feature will be Commitment Accounting, which she said would be an improvement over our current process position budget and expenditure process. She also added that the project is aware that Position Management is a system-wide issue that needs to be addressed.

Review instruction or definitions for USO reports - Tabled

Due to time constraints, discussion of instructions or definitions for USO reports was tabled until the next meeting.

Share Account Project – Jamie Fernandes

There was a discussion of the impact of the Share Account project. For many institutions, revenue accounts have been greatly impacted. ITS has delivered a query that will assist with determining which PO's need to be updated which has been a great help. Some institutions are adding projects to replace an account that will no longer be used, while other institutions are using new department ID's.

Budget Prep Issues – Committee

There was a discussion of issues with Budget Prep since the 9.2 upgrade. Each institution encountered issues with the project sync process not working properly resulting in manual updates of the budget definition. Institutions were mixed in the use of project ID's when budgeting for PPV projects. There were issues re-extracting data from ADP, which resulted in duplicated data and the Fringe and Build processes not running correctly.

Recruitment Postings – Committee

There was a discussion regarding the various recruitment systems used by institutions and how to configure workflow to ensure the hiring manager has met his/her budget responsibility. OneUSG will have a recruitment tool available, but mostly likely not until after go live. Electronic workflow will be a requirement of the new HCM.

System Office Update – Tracey Cook

Tracey discussed the FY2017 budget development and budget calendar changes that will be presented at the Budget Conference. The Mandatory Fees, Auxiliary Plans, and PPV's will now all be due around the same time so that the amounts reported will be consistent. Tracey reported that due to the different due dates and areas that complete the reports, data for the same item was often reported with different amounts and the System Office is looking for more consistency. Tracey also mentioned that the budget hearings would be done earlier with the questionnaire still due in October. The

enrollment formula for FY2017 will continue to be the enrollment based formula. The retention & graduation based formula is currently tabled. The Health template for FY2017 will ask for enrollees to be broken out by Fund.

Communication Strategies – Jamie Fernandes

Jamie asked for ideas on how to reach out to Budget Professionals from USG that are not on the Budget Issues Committee. The committee discussed using the Budget_L listserv that is used by the System Office. Additionally, the committee will have presentations at the Budget Conference and Georgia Summit Conference.

Other – Jamie Fernandes

Jamie reminded everyone to submit nominations for the Vice Chair position and vacant sector membership.

Next Meeting: September 17, 2015 at the Georgia Summit Conference in Augusta.

Meeting adjourned at 3:50 pm.