General Guidelines
TAMUCC should be prepared to face the continuing challenges of serving an increasing student population, to improve present programs, to develop innovative and desired new programs, and to advance research and other initiatives that will continue to benefit the citizens of Texas.

Accountability targets in excellence, efficiency, access, and success should continue to be guiding principles in budgeting and fiscal management for FY 2009. There should be a continuing effort to increase and expand programmatic excellence, to efficiently utilize available resources by prioritizing programs, facility requirements, and staffing needs.

Budgets should be consistent with goals, objectives and strategies set forth in the strategic plan.

Budget recommendations and requests shall be prepared within the estimated funds available. In income-generating activities, total funds budgeted shall not exceed realistic estimates of income and balances brought forward. It is expected that government and private contracts will finance their proportionate share of increases being recommended.

Budgeting by Pool or Expense Category
Account managers should prepare budget recommendations based on the current budget pools. Effort should be made to analyze FY 2008 expenses and forecast by category the estimated expenses for FY 2009.

The current budget pools or categories are as follows:
- Salaries
- Unallocated Salaries-New positions, faculty promotions, equity & reclasses
- Merit (this category will only be used by income-generating accounts)
- Longevity (excluding state accounts-those beginning with a "1")
- Wages
- Benefits (excluding state accounts-those beginning with a "1")
- Benefits-Merit (this category will only be used by income-generating accounts)
- Travel
- M&O-Maintenance & Operations
- Scholarships
- Utilities
- Capital Outlay

General Instructions
Account or budget managers will receive the following forms:
1. Budget Instructions-Due Date for forms to be returned-Feb. 22nd.
2. Proposed Budget for FY09-this form shows funds for FY09 rolled over from FY08.
3. Proposed Budget for FY09-this form does not show amounts for FY09. Use this form to detail new funds request, proposed reclasses or reorganizations by account.
4. New Funds Request-enter all requests for division or department on this form. These should be reviewed and approved by the appropriate Vice President, signed and returned with individual budget sheets.

- No revisions or new funds requested-use the form showing amounts rolled from FY08 over to FY09.
- New funds, positions, or budget pool revisions-use the form that shows no amounts for FY09.
- All new funds should be summarized, reviewed and approved by the appropriate VP and returned with FY09 budget sheets.
Completing the Budget Recommendation Worksheets

1. **General Account Information**: Review the account name, number, department code and account manager name fields for accuracy. Note any corrections on the sheet.

2. **Personnel/Salary Budgets**: Review the personnel lines, employee title codes, employee names, percent of effort, and salary amounts for FY 2008 and note any corrections. FY 2008 column will show the employees and amounts as of 9/1/07. The names of employees hired after 9/1/07 should be reflected but should be reviewed for accuracy.

   New Positions, faculty promotions, equity and reclass issues should be reviewed and approved by the appropriate Vice President and then total amounts entered in the Unallocated Salary Pool. All equity and reclassifications for staff require new position descriptions and the involvement of Human Resources in the process of review.

3. **Adjust Budget Categories**: Review each budget category for FY 2008 for accuracy and note any corrections on the sheet using the Budget Increase and Decrease columns. Review current expenditures based on FY 2007 expenditures or the latest monthly expenditure reports received for FY 2008 and estimate the amounts needed for each category for FY 2009. For some accounts, we have included a report that shows FY07 expenditures by budget pool and FY08 expenditures through the month of December to help you analyze spending trends.

   • Example: Though your account may not have shown an amount in the Travel pool for FY 2008, you may have expenditures in that category and expect to have travel expenditures in FY 2009. Estimate a total amount for Travel and write that amount in the FY 2009 column in the Travel category.

4. **Merit & Benefits**: Merit and benefits for existing positions on accounts beginning with “2 or 3” will be reviewed and adjusted by the Budget Office.

   *Note: Benefits should be calculated for all new positions being requested using the rates noted on Attachment A.*

5. **Total Expenditure Budget**: Enter the total amount of expenditures for the account at the end of the worksheet.

6. Account managers should **sign and date** the completed account worksheet.

7. Make a copy for your records and **send the originals to the Budget Office** by February 22nd.
ATTACHMENT A

Review Fund Balances:
Review fund balance amounts against your financial records and make any appropriate corrections. These amounts will be reviewed and adjusted by the accounting and budget departments.

Revenue Guidelines:
The following numbers should be used by accounts that base revenues on fee projections using SCH or Students affected. Some fees have a cap and this should be noted on the budget recommendation worksheets.

FY 2009 SCH: 222,000
Students Affected: 8,600

Accounts that are not fee-generated should note the methodology used to arrive at the Revenue estimates for FY 2009 on the budget recommendation worksheets. Example: 3% increase over FY 08 amounts was used to estimate FY 2009 based on historical trends.

For those accounts that are fee-generated-calculate a minimum of 2% for exemptions, waivers, and discounts and deduct that amount from the revenue available for budgeting expenditures.

Merit Pool Calculations:
Service departments, income-generating accounts and grants and contracts should calculate a 3% increase of total salaries and enter that amount in the Unallocated Salaries-Merit line for FY 2009.

Benefits Calculations:
All accounts beginning with 2, 3, or 6 should use the following guidelines to calculate benefits if the account has personnel lines. Review each salary line on the account and multiply it by the appropriate Benefit Percent from the table below. Total all benefit amounts and enter that total on the Benefit line.

<table>
<thead>
<tr>
<th>Yearly Salary</th>
<th>Benefit Percent</th>
</tr>
</thead>
<tbody>
<tr>
<td>$80,000 +</td>
<td>24.85 %</td>
</tr>
<tr>
<td>$60,000 - $79,999</td>
<td>28.06 %</td>
</tr>
<tr>
<td>$40,000 - $59,999</td>
<td>34.50 %</td>
</tr>
<tr>
<td>$30,000 - $39,999</td>
<td>40.94 %</td>
</tr>
<tr>
<td>$15,000 - $29,999</td>
<td>53.81 %</td>
</tr>
</tbody>
</table>

*The total Benefits amount shown should not be less than 25% of Salaries and Wages. Accounts will be reviewed for appropriate benefits budgets.

Benefits-Merit Calculations
All accounts beginning with 2, 3, or 6 should use the following guidelines to calculate benefits associated with merit if the account has personnel lines. Multiply the Merit Pool total by 15.19% and enter that total on the Benefits-Merit line.

Account Allocations Worksheet-This worksheet will only be forwarded to appropriate accounts.
Revenues or fees that are used to support more than one account should be noted on the Account Allocations worksheet.
- Enter the total revenues in the appropriate line.
- Enter each expenditure account title and number in the appropriate fields along with the total expenditure budget for each account.
- Sub-total the expenditure budgets and subtract that amount from the total Fees or Revenues available, entering the difference in the Contribution to Fund Balance line.