

Budget Questions and Answers

Q1. When can a New Account be set up?

A1. Self-supporting accounts can be set up when there is an identifiable program or activity that generates its own revenue and has related costs, where it is appropriate to track in a separate account. If an existing account is available and appropriate it should be used. If in doubt, contact the Budget Analyst for your area:

http://budget.unlv.edu/Contacts/analyst_assignments.html

Q2. What is a Self-Supporting Account?

A2. A Self-Supporting account has its own revenue source to support the account program. Such an account must maintain a positive cash balance and any funds remaining at year end will roll forward to the next year.

Q3. What must I do to have a New Account set up?

A3. Setting up a new account involves the following steps:

1) Identify the revenues and expenditure plan and submit a budget for the new account to the Budget Office using the New Account Request Form (the Self Supporting Budget Form) available online. Would you like me to send you a link?

<http://budget.unlv.edu/forms.html>

2) Route the New Account Request Form through your Divisional Budget Office for approval and submit to the Budget Office with the Approval section completed.

Note 1: If the annual activity (expenses) is not projected to be over \$25,000 and the account will not pay any salaries from it, the Budget Office may determine the account to be unbudgeted.

Note 2: The Controller's Office requires the Account Addition/Change Request Form for new account requests. Best practice is to submit the Budget Office and Controller's Office forms at the same time in a single email to both the Budget Office and Controller's Office.

Q4. What is the difference between a Budgeted and an Unbudgeted Account?

A4. Unbudgeted accounts are used when there is no salary expense and annual expenditures do not exceed \$25,000. The Board of Regents policy requires an annual budget for all Self-Supporting accounts with annual expenditures (including VTs Out) exceeding \$25,000. All salaries must be budgeted so they must be allocated to budgeted accounts. If the activity

through an Unbudgeted account exceeds \$25,000, it must be converted into a Budgeted account at the next annual budget cycle.

Q5. Who can request a budget change?

A5. The authorized Account Manager or any of the signature authorities may submit a budget action request to the Budget Office. Other individuals may request a budget action request by copying the Account Manager, or a signature authority, in their e-mail to the Budget Office.

Q6. What is the difference between a Budget Adjustment and a Budget Revision?

A6. A Budget Adjustment moves an existing budget allocation within an account. A Budget Revision increases the total account budget. When there is budget allocation available in an account it may be moved from one object code to another through a budget adjustment. When additional budget allocation is needed, the total budgeted amounts must be budgeted through a budget revision.

Q7. How do I submit a Budget Adjustment?

A7. E-mail the Budget Analyst for your area/department. In your e-mail include the Account Number, the Object Codes to be adjusted and the amounts of the adjustments to be made, with a brief explanation as to why there is a need to make an adjustment. Alternatively, submit a Budget Adjustment form to your Budget Analyst.

<http://budget.unlv.edu/forms.html>

Q8. How do I submit a Budget Revision?

A8. Complete the Budget Revision Form, would you like me to send you a link to it?

<http://budget.unlv.edu/forms.html>

Include a revised revenue schedule with details of the increased projections. Include notes on the revised expenditure plan with details at the position level for any adjustments to the salary lines. Forms may be submitted electronically with a completed authorization section with Account Manager and Dean, Director or VP for Approval.

Q9. When do I submit a Budget Revision?

A9. IF the total projected revenue for an account is higher than the budgeted amount AND the additional revenue will be expended in the CURRENT FISCAL YEAR, you must prepare a budget revision.

IF the additional revenue WILL NOT be spent in the CURRENT FISCAL YEAR then a budget revision is not required as the case cash balance will roll forward to be budgeted in the next budget cycle.

Q10. What is Recharge Activity?

A10. Recharge Activity refers to charges between UNLV departments for services. Such payments are posted to Object Code Line 39, so it posts as a negative amount, providing income by reducing expenses.

Q11. How do I add an Object Code or Revenue Source Code to an Unbudgeted Account?

A11. E-mail the Budget Analyst for your area/department. In your e-mail include the Account Number and Object or Revenue Code to be added with a brief note explaining why.

Q12. How do I know the current budgeted amount for a position?

A12. Position budget information may be found in the NSHE Financial Data Warehouse under the UNLV Reports tab. The Base Allocation amount is the total base salary budget for the current fiscal year. The Allocation Adjustment amount will be a stipend budget for professional positions or a special pay budget for classified positions. If the position is budgeted for Employer Paid Retirement Contribution (EPC) the Allocation Adjustment field will include a reduction of base salary to offset the higher retirement rate.

Q13. What is an EPC position?

A13. This is related to filled positions only as it is an employee election. Classified employees eligible for the Public Employees Retirement Plan (PERS) can elect the Employer Paid Retirement Contribution (EPC) option. With this option, the entire retirement contribution is paid by the employer and the employee's base salary is reduced to offset the higher fringe cost borne by the employer.

Q14. When is a Position Budget Adjustment required?

A14. If there are any salary changes larger than the annual budget has been approved the position budget will need to be adjusted. This might be because the employee received an adjustment in base salary, or is being paid a stipend. If a position moves to a different account, a budget adjustment will be needed to reallocate the budget for the position. HR coordinates Budget Review for these salary changes by account so the budget will need to be in place before these budget reviews may be approved.

Q15. Can position numbers be moved between accounts?

A15. In some cases; the state budgets for each appropriation (UNLV, Law School, Dental School, Medical School, Athletics, Business Center South, and Statewide) are standalone and state positions cannot be moved between appropriations or to self-supporting accounts. Self-supporting positions can be moved to other self-supporting accounts if the employee has a reporting change or if a position is no longer needed for one program. The Budget Office must approve all position changes to update them in Data Warehouse. When moving a position to another account, a budget adjustment or budget revision must be submitted for that account.

Q16. When should a New Position Number be requested?

A16. If a new hire has been approved for your area and there is no vacant position on the account that will fund the position and there is no vacant position that can be moved from another account within your area then a new position number should be requested before a search or recruitment is initiated.

Submit a New Position Request Form with the funding plan along with a budget adjustment or budget revision as needed.

<http://budget.unlv.edu/forms.html>

STATE ACCOUNTS

Q1. What is a State Account?

A1. State appropriated budgets are set for 2 years at a time by the Nevada Legislature which meets for 120 days in odd numbered years. UNLV has seven state appropriations: UNLV, Intercollegiate Athletics, Statewide Programs, Business Center South, Dental School, Boyd School of Law, and the UNLV School of Medicine.

The expense budget totals are determined by the time the legislative session closes, so the source for a budget increase to a given account over the 2 year biennium would be a) a reallocation from another 21xx account or b) if excess student fees are collected and the Nevada Legislature's Interim Finance Committee authorizes the use of those excess student fees. UNLV, Law, & Dental are supported by a combination of state general fund revenue and student fees, the other appropriations are relatively small and have only general fund revenue as support. State accounts can be identified by their account number, the fund number starts with 21xx with the main campus accounts beginning with 2101. More information on account numbers and fund types can be found on the Budget Office website:

<http://budget.unlv.edu/index.html>

Q2. How may I adjust a state budget?

A2. Account Managers may submit requests by email to move budget allocation between the 15-Wages and the 30-Operations lines. Professional and Classified Salaries and related fringes are managed at the Division Level so any reallocations to or from those line must be routed through the Provost or VP's Division Budget Officer.

Q3. When may a state budget be increased?

A3. State funding is self-contained so overall increases are only allocated by the legislature for each biennial budget. Funds that are allocated for legislatively approved merit, COLA, or fringe rate changes will be added to the account budgets each year.

If any other salary increases, stipends, or special pay are to be allocated, the funds to cover those costs must be identified from within the account, with authorization from the Division Budget Officer.

Divisions also have authorization to reallocate funds between state accounts for program priorities. Distinction must be made between one-time reallocations or permanent reallocations that will carry forward to future years.

Q4. What expenses are allowable on state accounts?

A4. There is no single exhaustive list of acceptable uses of state funds, the state administrative manual gives some general guidelines, but judgment is required.

Out of state travel, bottled water, hosting, prizes & awards, and new employee moving stipends are the more common transactions that should not be charged to state funds.

Account managers are responsible for appropriate use of university funds, all of which are public funds whether they are state appropriated or not.