Office of Budget and Resource Planning

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**Why Budget?**

A budget is the financial plan for the allocation of resources during a particular period of time. Proper budget development and control provide the ability to ensure that limited financial resources are expended in an effective and efficient manner towards achieving the University’s strategic mission.

**UT Dallas Budget Development Process**

Schools and divisions are responsible for updating budget records for the new fiscal year. In order to produce a balanced budget, the updated expense records must tie to projected revenues and to amounts given in budget guidelines.

Budget updates provided by schools and divisions include:

1. Updating salary records for pay raises, promotions, title changes (only if already approved by HR), funding changes and any other salary administration.
2. Updating non-salary expense records for changes in account codes and reallocation of funds between departments.
3. Updating revenue and expense projections for non-baseline cost centers.
4. Review and updating of functions assigned to cost centers.

<table>
<thead>
<tr>
<th>Workbook packages opened to departments</th>
<th>By Monday, April 2</th>
</tr>
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<td>Central academic (provost and school budgets) due to Provost’s office</td>
<td>Friday, April 13</td>
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<td>All non-provost and academic affairs budgets due to Budget Office</td>
<td>Friday, April 13</td>
</tr>
<tr>
<td>Central academic (provost and school budgets) due to Budget Office</td>
<td>Monday, April 23</td>
</tr>
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NACUBO Functions

- Expenses charged to a cost center should fall within the scope of the function assigned to the cost center. Reflecting the correct function is important for the accurate financial reporting of University expenditures to the Board of Regents, sponsors, the Texas Higher Education Coordinating Board, and the Legislative Budget Board. Refer to Appendix B for detailed definitions of NACUBO functions. Cost Center Managers should contact Accounting and Financial Reporting if the function on a cost center is incorrect or changes.

Revenue Projections

- A justification must be submitted for any revenue projection that increases by 25% or more from the previous year’s revised revenue budget.

Rate Study

- Any service center (fund code 3920) must have a rate study approved by Financial Accounting and Reporting before the annual budget will be approved and uploaded by Budget and Resource Planning. The rate study must be renewed each year. The projected revenue in the budget must correspond to the revenue in the approved rate study.

Operating Costs

- Expenses for travel, capital, and other M&O must be budgeted separately. This is a University of Texas System requirement. When the budget is posted in PeopleSoft, these amounts will be collapsed into the M&O account code, except for project year cost centers. Project year cost centers will not collapse the budget into the M&O account code.
- Telecommunications charges for office phones will be funded centrally. Schools and divisions do not need to budget this expense.

Salaries

- Salaries for positions which have been approved and are intended to be filled for the fiscal year being budgeted should be listed on the department’s budget submission.
- Salaries for all active employees must be budgeted during the budget process with the exceptions listed below:
  - Employees who have submitted written notification of their intent to resign prior to the start of the fiscal year being budgeted.
  - Graduate Student Research and Teaching Assistants (RA or TA) who have exhausted the ten semester cap for being an RA or TA.
  - Part-time lecturers who are not scheduled to teach in the fall semester for the fiscal year being budgeted.

New Position Request Forms

- Required for all faculty, A&P, and Classified positions.
- Not required for part-time lecturers (F00051 or F00050), graduate student teaching assistants, graduate student research assistants, work-study students, or hourly student employees. The Budget Analyst will create new position numbers for these positions when an approved Personnel Action Form (PAF) is received.
Inactive Cost Centers

- Cost centers with a zero fund balance and zero activity projected for FY13 will be deactivated.

Allowable Expenses

- Section 2.5 of the Budget Policy has been expanded to include more information on allowable expenses by fund code.

Merit Pool

- A 2% merit pool should be budgeted in the unallocated account code for salaries charged to non-baseline cost centers.

Revised Budgets

- The amounts in the revised budget columns of the workbook are the amounts that are currently in PeopleSoft Financials. Remember, these amounts include prior year encumbrances which rolled forward last September. This means the revised budget amount may not always be the same as the current year’s budget.
The Workbook

Note: All information is what was in PeopleSoft as of 3/16/2012.

Opening the workbook

1. Open the workbook in Excel.
2. Turn on the Automatic Calculations feature:
   a. Click on the Formulas menu at the top of the screen.
   b. Click on Calculation Options towards the right of the toolbar.
   c. Select Automatic.
3. It is important to turn on the Automatic Calculations. The formulas in the workbook will not update budgeted amounts until the formula feature is on.
4. Changes should only be entered into orange columns. Entering changes in other columns may interfere with formulas and result in breaking your workbook.
5. Do not type over any formulas.
6. Do not delete any rows or columns.

In order to provide fiscal officers with the flexibility of sorting and copying data, none of the fields in this workbook are locked. It is important that the guidelines above are followed in order for the hidden formulas which provide the subtotals on the various worksheets to work properly.

Macros must be enabled before opening the workbook in order for the “add new employee” form on the Payroll worksheet to work properly.

To enable Macros, click on the following:

1. On the tool bar, click on File, and then click Options.
2. Click on Trust Center, and then click on Trust Center Settings.
3. Click on Macro Settings, and then click on Enable all macros.

IMPORTANT: When work on budget development is completed, follow these same steps but select Disable all macros with notification on the last step.
The Workbook Mechanics

Workbooks

There are several worksheets in each workbook as the following illustration references. Work which is completed on each worksheet is covered during this session. Workbooks for departments which do not have baseline cost centers will not have the Fund Totals - Baseline or the Baseline worksheet.

Buttons

- The Enter new employee into Payroll button is used on the Payroll Worksheet to add funding lines for an existing employee, budget for new positions, and budget lump sum amounts for pooled positions.

The Submit Budget button is not programmed at this time. Clicking on it will not submit the workbook but will produce an error message.
• Click on the + sign above a column to reveal the hidden override columns.
• Expand all: Click on the 2 in the upper left corner of the workbook (just above column A) to expand all of the columns at once.
• Collapse all: Click on the 1 in the upper left corner of the workbook to collapse all of the columns at once.

Drop Down List for Cost Centers

• To enter a cost center without using the drop down list, type an apostrophe and the number, i.e. ’93025006.
• Only cost centers which belong to the departments in the workbook may be entered.

Closing the Workbook

When closing the workbook, close completely out of Excel. If you reopen the workbook a second time without closing Excel, the macros for the New Employee Form on the Payroll worksheet will not work properly.

The picture above illustrates an example of too many macro buttons appearing on the menu. This occurs when the workbook is closed without closing out of Excel completely. Doing this will not cause a loss of data; however, the Enter New Employee into Payroll button will not work properly. To prevent this, close Excel completely before reopening the workbook.
This worksheet is for informational purposes only. It shows the total amount that is budgeted on baseline cost centers by fund group. This is important for seeing the total budget in state funds versus designated tuition, versus other fee cost centers. This worksheet is intended to aid fiscal officers and executives see whether budgeted baseline expenses are within the allocation.

**Note:** The **Total FY13 Original Budget** amount in column H cannot exceed the **Total Allocation** in column G.
Baseline Worksheet

- This worksheet summarizes the budget for the baseline cost centers for a particular school or division.

- Amounts for payroll account codes are rolled up from the Payroll worksheet. Do not type over these formulas.

- Amounts in columns with a + sign above them may be updated.
  1. Click on the +
  2. Enter your changes in the orange column.
  3. The amount in the gray column will pick up the amount in the orange column unless it is blank in which case it will reflect the FY12 amount which is in the white column.
  4. The amounts in the gray columns are the ones that are used in the total expense budget at the end of the worksheet.

### Baseline Worksheet

<table>
<thead>
<tr>
<th>Department</th>
<th>Cost Center</th>
<th>Description</th>
<th>Dept</th>
<th>Original FY12 Budget</th>
<th>Revised FY12 Budget</th>
<th>Actual Budget</th>
<th>Faculty Budget</th>
<th>Teaching Assn. Budget</th>
<th>Research Assn. Budget</th>
<th>Classified Budget</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
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</tr>
</tbody>
</table>

**REMEMBER:**

- Travel must be budgeted separately from M&O.

- Revised Budgets: The amounts in this column will not always equal your revised annual allocation; therefore, the amount will not always equal the allocation listed on the Fund Totals - Baseline worksheet. The amounts in the revised budget columns include prior year encumbrances that have rolled forward from last August, one-time budget adjustments which will not be part of next year's allocation, and recurring budget adjustments which will be part of next year's allocation.

- All baseline cost centers with activity for FY12 should appear on this worksheet. If a cost center is missing, call extension 2663. A Budget Team member can add the cost center for you along with all of the hidden formulas which are required to link the various worksheets.
This worksheet summarizes the budget for all non-baseline cost centers for a particular school or division. Non-baseline cost centers include endowments, gift, faculty IDC, EEF, and other revenue cost centers.

The fields on this worksheet work just like the Baseline worksheet; however, there are a few extra columns for revenue.

- The Projected FY13 Beginning Balance field pulls from the Begin Balance worksheet. Changes to the FY13 Projected Balance should be entered using the FY13 Begin Bal worksheet.

- The Net FY13 transfers field pulls from the Transfers worksheet.

All non-baseline cost centers should appear on this worksheet, even if there is no activity for FY12. If a cost center is missing, call extension 2663. A Budget Team member can add the cost center for you along with all of the hidden formulas which are required to link the various worksheets.

Remember:

- Per the budget policy, cost centers with no fund balance and no activity for 12 consecutive months will be closed for the following fiscal year.

- Cost centers cannot have a projected deficit.
FY13 Transfers Worksheet

FY13 Transfers is used to list all transfers between cost centers. This is primarily for parent revenue cost centers, in which all revenue for an activity is deposited into a parent cost center and then distributed to various child cost centers assigned to various departments. For example, revenue for EEF funds are all deposited into a parent cost center under Development. The revenue is then distributed to various EEF child cost centers as transfers.

- All amounts in the From Cost Center columns must be entered as a negative number.
- Amounts for the To Cost Center columns will automatically populate once the Transfer From amount is entered.
- Only cost centers which belong to the school or division on the workbook may be entered.
- The cost center may be selected from the drop down list or may be manually entered by typing an ‘ before typing the number,

  Example: ‘99999999

When transferring funds to or from a cost center outside of your division, enter the information as indicated above except for the following:

- Leave the cost center which is not part of your group blank.

- In the Comments Field, enter the following:
  o Cost center number to which you do not have access
  o Name of the department which owns the cost center
  o Contact name for the external department who can verify the transfer

The Net Change columns summarize the total transfers in/out by cost center.

Do not make any changes to the transfers which were entered by Budget before the workbook was distributed to you. Any transfers you need to enter should be added at the bottom of the list.
This worksheet is provided to assist in projecting the FY12 Year End Balance which will become the FY13 beginning balance.

- All cost centers are listed on this worksheet; however, only changes to projected balances for non-baseline cost centers need to be entered here.

- Columns D and E show the actual revenue and expenses year-to-date.

- Columns G and J show the budgeted revenue and expenses for FY12.

- As with the other worksheets, columns with the + sign may be expanded and only orange columns should be altered.

- The amount in column N, **Projected FY13 Beginning Bal**, is linked to the **Non-Baseline** worksheet (column K).

**REMEMBER:** Cost centers cannot close the fiscal year with a negative balance. If the projected balance is in deficit, the cost center manager will need to either transfer funds to the cost center to cover the deficit or move expenses to a different cost center.
Use the **Payroll** worksheet (Figure 1. Payroll worksheet) to make adjustments to an employee assignment. Assignments were uploaded as of March 16, 2012, from the PeopleSoft HCM system.

- **DO NOT DELETE ANY ROWS ON THIS PAGE:** Doing so deletes hidden formulas that enable the costs to roll-up to the summary worksheets.

- **SORTING:** Do not sort by just a few columns or rows at a time; doing so may interfere with hidden formulas to the far right of the worksheet. If sorting is required, select the entire sheet by clicking on the box in the upper left corner of the workbook prior to selecting the sort command.

- **Allowable Updates:** Information in columns with a + sign above them can be updated. This includes: position number, FTE, pay rate, job dates, cost centers, distribution percentage, and funding dates.

- **Benefits, Longevity, and Hazardous pay amounts do not need to be updated on the Payroll worksheet.** The **Baseline** and **Non-Baseline** summary worksheets provide an override field to update estimates to these expenses.

- If an active employee is missing from the **Payroll** worksheet, follow the steps in the New Positions section to add the employee back to the budget for FY13.

### Figure 1 Payroll Worksheet

- All assignments for an employee will appear on the **Payroll** worksheet even if the employee has additional assignments in another department. Only the costs for the assignments related to the departmental workbook will roll up to the summary worksheets. This is indicated when “missing from summary page” appears in the cost center field. This feature alerts fiscal officers to the need for coordinating pay rates and FTEs with the employee’s other department.
**Payroll: Terminate Employee/End Assignment**

**Terminate/End Assignment:** Select the appropriate action from the drop down boxes in column G as needed.

- **Terminate:** Select this option if the employee will not be employed by the University in any capacity for FY13. A termination form must also be submitted to HR since it contains additional information that is required such as the reason for termination, mailing address for final documents, and vacation payouts.

- **End Assignment:** Select this option if this particular assignment is to be ended but the employee will be appointed to another assignment. For example, use if the employee is switching from an RA to a TA or if the employee is transferring to another department.

**NOTE:** The cost for the assignment automatically updates to $0 when one of these options is selected.


Payroll: Funding Changes

- Use the cost center override field in column AJ to change the cost center for an existing employee.

- The cost center number will update; however, the cost center name will not. This is ok since it is the cost center number which drives the roll up of payroll costs to the summary worksheets.

- If additional funding lines are required, click on the Enter New Employee into Payroll button and enter the correct information as prompted. A new funding row will be added at the bottom of the payroll list. Refer to the New Positions section for more details on using the Enter New Employee button.

<table>
<thead>
<tr>
<th>AH</th>
<th>AI</th>
<th>AJ</th>
<th>AK</th>
<th>AL</th>
<th>AM</th>
<th>AN</th>
<th>AO</th>
<th>AR</th>
<th>AU</th>
</tr>
</thead>
<tbody>
<tr>
<td>Cost Center FY13</td>
<td>FY12 Cost Center</td>
<td>Cost Center Override FY13</td>
<td>Cost Center Description</td>
<td>Fund Group</td>
<td>Account Code</td>
<td>Acct Code Descr</td>
<td>Distribution % FY13</td>
<td>Funding Start Date FY13</td>
<td>Funding End Date FY13</td>
</tr>
<tr>
<td>31030011</td>
<td>31030011</td>
<td>cost center shows here</td>
<td>3000</td>
<td>51031</td>
<td>TEACHING ASSISTANT</td>
<td>50%</td>
<td>5/1/2012</td>
<td>5/31/2013</td>
<td></td>
</tr>
<tr>
<td>31021001</td>
<td>31021007</td>
<td>cost center shows here</td>
<td>2101</td>
<td>51041</td>
<td>CLASSIFIED SALARIES</td>
<td>100%</td>
<td>5/1/2012</td>
<td>8/31/2013</td>
<td></td>
</tr>
<tr>
<td>31355006</td>
<td>31355006</td>
<td>cost center shows here</td>
<td>5500</td>
<td>51051</td>
<td>WAGES</td>
<td>100%</td>
<td>5/1/2012</td>
<td>8/31/2013</td>
<td></td>
</tr>
</tbody>
</table>

**REMEMBER:** If sorting on the Payroll worksheet, do not sort just a few rows or columns at a time. Select the entire sheet by selecting the box in the upper left corner of the worksheet before sorting.
Payroll: New and Vacant Positions

Follow the steps in this section when budgeting for new positions or when adding additional funding lines for an existing employee.

When budgeting for New Positions which have already been approved for FY13. An approved New Positions Request form and PAN must be submitted to Budget before the Budget Analyst will create new positions for faculty, A&P, and classified positions. New Position Request forms are not required for TAs, RAs, or hourly student workers.

To add new positions to the payroll worksheet:

1. Click on the Add-Ins menu.
2. Click on the Enter new employee into Payroll button.
The form below will appear:

![Add Employee to Payroll Form](image)

Follow the guidelines below when entering information:

- **Name**: enter if known, otherwise leave blank.
- **UTD Employee ID**: enter if known, otherwise leave it blank.
- **Position Number**: enter correct number if known; enter “New” if the number has not been created yet.
- **FTE**: enter a number between 0.01 and 1.0.
- **Distribution Percent**: enter a number between 0.01 and 1.0.
  
  Example: 1.0 = 100% 0.5 = 50%
- **Pay group**: This is one field that may be left blank if you are unsure of what to enter.
- **Pay Rate at 100%**: For hourly employees, enter the hourly rate. For faculty and TAs, enter the 9-month academic rate at 1.0 FTE. For classified and A&P staff, enter the 12-month annual rate at 1.0 FTE.
- **Compensation Rate Frequency**:
  - Semi-monthly or hourly employees = H
  - Faculty, TAs, and lecturers = 9
  - Classified staff, A&P staff, post-docs, and RAs = 12
• Account Code: Enter the appropriate salary account code. Note: For hourly employees, enter 51051 not 51050.

• Once all information is entered, click on the orange Add Employee button. The form will close on its own once all of the hidden formulas have been copied to the new row. This process takes a few seconds.

• The new payroll record or funding line will be added to the bottom of the list and is highlighted in green.

• Please note: When copying the formulas for the new employee data row, the FY12 FTE, FY12 pay rate, longevity and benefits information from the row above will be copied down to the unused columns of the new employee row. You will need to follow the steps below to update the amounts in these fields:

** This is the only time it is ok to enter data into a column that is not orange.

1. FTE: The FTE you entered on the Enter New Employee Form appears correctly in column S; however, if you click the + to see the override columns, you will notice the FY12 FTE in column T from the row above was copied down. This will not impact the cost calculation; however, it may cause confusion and the value in column T on the green rows should be deleted.

2. Pulled Pay Rate for FY12: The pay rate you entered on the Enter New Employee Form appears correctly in column W; however, if you click the + to see the override columns, you will notice the FY12 Pay Rate in column X for the row above was copied down. This will not impact the cost calculation; however, it may cause confusion and the value in column X on the green rows should be deleted.

3. The fringe benefits information was also copied from the row above and should be updated in the following columns:

   - Column BB for Longevity Cost.
   - Column BE for Hazardous Duty Total.
   - Column BJ for the medical premium.
   - Column BL for the retirement rate - enter one of the following:
     - 0.07 for TRS.
     - 0.09 for ORP.
     - 0.00 for non-eligible employees.

NOTE: It is ok to sort by employee name as long as the entire worksheet is selected before sorting. Click on the box to the left of column A in the header to select the entire worksheet.
Payroll: Budgeting Lump Sum Salaries and Wages

Follow the guidelines below when budgeting lump sums for salaries and wages:

1. Click on the “Enter New employee” button.
2. For employee name, enter LUMP SUM WAGES or LUMP SUM LECTURERS, etc.
3. FTE: Enter as 1.0.
4. Pay Rate at 100%: Total amount to budget.
5. Compensation Rate Frequency: Enter 12.
6. Cost Center: Enter the correct cost center to charge.
7. Account Code: Enter one of the account codes listed below. These are the only account codes for which lump sums may be budgeted.
   a. 51051 for hourly wages.
   b. Note, the Payroll Worksheet requires the use of account 51051 not 51050.
   c. 51031 for teaching assistants.
   d. 51032 for research assistants.
   e. 51024 for lecturers.
8. Distribution: enter 1.0.
9. Funding Start Date: enter 9/1/12.
10. Funding End Date: enter 8/31/13.
11. Click on “Add Employee.”
12. The form will close on its own. It is copying hidden formulas for the new payroll line so it takes a few seconds.
13. Once the form closes, the new LUMP SUM WAGES payroll line will be added at the bottom of the page and will be highlighted in green.

REMEMBER: When copying the formulas for the new data row, the FY12 FTE, FY12 pay rate, longevity and benefits information from the row above will be copied down to the unused columns of the new data row. You will need to follow steps 1-3 listed on page 20 to update the amounts in these fields to zero.
Payroll: Faculty and Teaching Assistants

It is especially important that fiscal officers validate the pay rates for employees in these positions which are denoted by pay groups MOC and MTA. These employees were setup as contract employees for FY12. PeopleSoft stores the pay rate for them as the contract cost for the semester appointed rather than the academic 9-month rate. As in past budgets, these rates need to be changed to reflect the 9-month pay-rate at 100% FTE.

The example below shows a TA contract cost in the pay rate field that already has the FTE applied. This rate needs to be changed to the 9-month academic rate at 100% for FY13.

Notice the change in the cost after the pay rate is corrected in the orange column:
Submitting the Workbooks

Once all work on the budget is complete, it must be reviewed by the appropriate dean, director, or vice president.

- Save the final copy of your workbook in your department's directory and add the word **FINAL** to the end of the file name.
- Save a PDF copy of the Budget Submission Form for FY2013 in the same directory. The form must be signed by the appropriate dean, director, or vice president.
  - A blank copy of the Budget Submission Form has been placed in each of the departmental folders.
- Complete the Summary of Contracts and Grants form if it applies and save a copy to the directory.
- Send an email to **budget@utdallas.edu** indicating that your workbooks are complete. Do **not** attach the workbook to the email. The Budget Office will copy your workbook from your directory to the appropriate drop box for either the Provost or Budget.
Mapping Drives for Workbooks

The Budget Directory to use is:

```
\\utdpsfs02\FY2013_budget_prep_production$
```

1. **Open up your** Start Menu, right-click on Computer.

2. **Select** Map Network Drive...

3. After the **Map Network Drive** window is displayed you can select the G: and type in your departments shared drive pathway (You can also check with a coworker for the pathway). Check **Reconnect at logon** so the drive will remap after a restart.

4. **Click Finish.**
### Conclusion: How This Information is Used

Information which is submitted in the Budget Development Workbooks is for the following:

1. **Budget Book for UT System:**
   a. Expenditures by NACUBO function, fund group, and object of expense.
   b. Supplemental reports on salaries.

2. **Legislative Appropriations Request for FY2014-2016.**

3. **Original budget which is uploaded for September 1.**