

FY 2025 Phase 1 Budget Guidelines

The FAMIS Budget Module will be available to approved budget creators from **Friday, February 2, 2024** until the close of business (5 pm) on **Friday, February 16, 2024**. The complete Budget Calendar is available on our website: budget.tamu.edu

Lump sum amounts for revenues and expenses are entered on Screen 599 by account. Allocations may be entered on Screen 562.

Central university allocations will be made prior to the opening of Phase I and users will be notified of the amounts. Check with your appropriate budget administrator for internal and departmental transfers.

Departments are asked to enter operating budgets within the limits of available resources for all accounts where revenue or expense activity is expected. Reserve balances should only be used in special one-time situations where a definite plan provides justification for a limited use of such balances. In self-supporting activities, total funds budgeted shall not exceed realistic estimates of income.

Budgeting accounts during the annual budget process reduces the need for transferring budget authority through Departmental Budget Requests (DBR's) once the new fiscal year opens.

Upon completion, the Phase 1 budget is submitted to the Board of Regents for approval and becomes the official Texas A&M University Budget for the upcoming fiscal year.

Phase 2 will begin later this summer where detailed salary information is modified in the Position Budgeting Application (PBA) and salary amounts will feed to account budgets in FAMIS. The FAMIS Budget Module will re-open in Phase 2 to allow for budget adjustments. **Please remember to budget adequate budget capacity in Phase 1 to cover all anticipated expenses as the budget cannot be increased or decreased in total from Phase 1 to Phase 2.**

Access to FAMIS Budget Screens

Budget creators must have update access to FAMIS budget screens in order to enter budget or allocations. Access is restricted by FAMIS department or division code. New access or updates is granted using [FD-805: Financial Systems Access Request Form](#).

Current users who had update access to the FAMIS Budget Module screens in the previous year will automatically have their update access turned on prior to the beginning of Phase I. If you have changed departments since last year, you may need to submit a new FD-805 to make sure you have update access for your new department.

New users who will be accessing the FAMIS Budget Module for the first time, please submit an FD-805 listing each department for which you need access.

Please note that access to FAMIS is managed by Financial Management Operations-Access & Security. The Office of Budget & Planning is unable to resolve any issues with access to FAMIS budget screens. Any access difficulties should be reported to that department at (979) 458-5555 or accesshelp@tamu.edu.

Budget Categories that creators will see on FAMIS Screen 599 are listed below. Note that not all categories are available on every account as certain categories are restricted by account range. Contact the Office of Budget & Planning if you need further assistance.

Revenue Category	Guidance
State Appropriations	Amounts detailed in the State Appropriation.
Available University Funds-AUF	Annual distributions from the Permanent University Fund
Statutory Tuition	Rate is fixed by the THECB and includes both resident and non-resident tuition
Designated Tuition & Differential Tuition (238xxx, 239xxx, 24xxxx)	Estimated based on rates established by the Board of Regents and includes both Variable and Guaranteed Rates
University Advancement Fees (237xxx)	The University Advancement Fee is a required fee charged to all Texas A&M University students. The University Advancement fee funds services such as advising, the Career Center, Writing Center, technology and libraries as well as administrative services such as ID services, the campus bus system, billing and refunds, access for students to discounted software and many of the services provided through the Division of Student Affairs.
Program Fees	Program Fees are charged for Graduate programs; budgeted at the college level
Mandatory Fees -Recreational Sports Fee -Student Health Services Fee -University Center Fee	Mandatory fees charged to undergraduate students and are budgeted at the department level. Use 1,750,000 semester credit hours as an estimate. Headcount estimates to use are 152,000 (Fall 69,000; Spring 62,000; Summer 21,000)
Other Misc Fees	Various fees budgeted at the department level
Waivers & Exemptions	Waivers & exemptions allow special groups of Texas residents or non-residents to enroll and pay a reduced amount of tuition and/or fees. Offset amount budgeted as Scholarship Expense.
Contracts & Grants	Include a realistic estimate based on historical trends and information on future activities. These amounts may be budgeted as "lump sum" amounts as the budgets do not post to accounting for the next FY.
Gifts	Generally budgeted in 5xxxx. Include a realistic estimate based on historical trends and information on future gifts. These amounts may be budgeted as "lump sum" amounts as the budgets do not post to accounting for the next FY.
Student Financial Assistance	Pell Grants and other student financial awards
Sales & Service	Include a realistic estimated based on historical trends and know events in the next FY. This category includes auxiliaries & designated service departments (27xxxx).
Investment Income	For those departments paying the Auxiliary Assessment, earnings should be calculated at 1.5% the of the average monthly balance. Estimates may be requested from University Accounting Services.
Miscellaneous & Other Operating Income	Other forms of income not included in any of the above categories or outside the definition of operating revenue. Generally budgeted by the Office of Budget & Planning. Please contact us for further guidance.

Expense Category	Guidance
Personnel Costs: Salaries	
-Faculty Salaries	Salaries for positions classified as Faculty. Faculty Salaries may be budgeted as “lump sum” amounts in Phase 1 and distributed to the appropriate accounts in Phase 2.
-Non-Faculty Salaries	Salaries for positions classified as Non-Faculty or Staff. These salaries may be budgeted as “lump sum” amounts in Phase 1 and distributed to the appropriate accounts in Phase 2.
-Graduate Assistant-Teaching & Lecturers	Budgeted as a lump sum amount that carries over into Phase II as grad positions salary adjustments are not included in the Position Budgeting Application (PBA).
-Graduate Assistant-Research & Non-Teaching	Budgeted as a lump sum amount that carries over into Phase II as grad positions salary adjustments are not included in the PBA.
-Summer Teaching	Lump sum amount that sets aside funding for faculty in summer teaching positions.
-Unallocated Salaries-Faculty	New Faculty positions must have advance written approval and completed the Presidential Hiring Authorization process through the Office of Faculty Affairs.
-Unallocated Salaries – Non-Faculty	New positions and title changes for existing positions. These are for positions for which costing allocations will not be assigned in Workday. (Positions with costing allocations will be fed to Non-Faculty Salaries.) New positions and title changes must have advance written approval through the appropriated administrative channels.
-Unallocated Merit-Faculty	Lump Sum amounts in Phase 1 that will be allocated to positions in Phase 2. Do not budget merit without guidance from the Office of Budget & Planning.
-Unallocated Merit – Non-Faculty	Lump Sum amounts in Phase 1 that will be allocated to positions in Phase 2. Do not budget merit without guidance from the Office of Budget & Planning.
Personnel Costs: Wages	Includes student workers, temporary part-time employees, termination lump sum payouts, and supplemental compensation. The current minimum wage for student workers and other temporary employees is \$7.25 per hour. In addition, this category will contain anticipated overtime costs for both wage and classified positions. Wage and classified employees who work in excess of 40 hours per week must be compensated at 1.5 times their regular rate of pay, unless the extra hours worked are banked as compensatory time.
Personnel Costs: Longevity	Longevity pay shall be paid to eligible employees at the rate of \$20 per month for each two years of lifetime service credit. The maximum monthly longevity amount caps on the 42nd year of service or a maximum of \$420/month. Longevity on E&G Salaries is paid from central funds and should not be budgeted on E&G salary accounts.

Expense Category	Guidance
Personnel Costs: Benefits	Users are encouraged to estimate benefit costs using the Projected Rates for Estimated Benefits included in Attachment 2. Specific benefits rates are also included on Attachment 2.
-Retirement	Membership in the retirement system (TRS and ORP) will begin at the time of employment.
-Social Security & Medicare (FICA)	Old Age and Survivor’s Insurance (OASI) will be withheld and matched up to a salary limit by calendar year. There is no salary limit for Medicare (OAH).
-Worker’s Compensation Insurance (WCI)	Assessments for the System WCI fund are based on past claims experience and based on salaries
-Unemployment Compensation Insurance (UCI)	Appropriate rates for unemployment compensation are determined at the university level and charged based on salaries.
-Accrued Compensable Absences (ACAP)	Assessment on leave eligible salaries to generate funds for accrued vacation pay at end of employment
-Group Insurance Premiums (GIP)	The amount of the employer contribution for each state employee will be prorated according to the sources of funds from which his/her salary is budgeted. Part-time employees will only receive one half of the State contribution for group insurance. Members may supplement part-time graduate students up to the full-time rate from non-appropriated funds.
Utilities	Budget guidance on utility billings should be directed to Utilities & Energy Services: Utilities Website .
Scholarships & Scholarship Discounts	Awards to TAMU students only. Staff awards & tuition rebates should be budgeted in Operations & Maintenance.
Capital Equipment	Capital assets are items whose value is \$10,000 or greater AND have a useful life of greater than one year. This includes equipment, furniture, software, licenses (intellectual property), etc. Building maintenance and repair that does not extend the usual life of the building should be expensed and not capitalized.
Operations & Maintenance	All other operating expenses not listed above should be budgeted in Operations & Maintenance. Budget Guidance on IT departmental billings should be directed to Technology Services: IT Billing Website

Other Notes:

Budgeted Expenditures: Departments must ensure budgeted expenditures do not exceed estimated funds available (Beg Balance + Revenues + Net Transfers). In self-supporting activities, total funds budgeted shall not exceed realistic departmental estimates of income and balances brought forward. Caution should be used in budgeting balances brought forward as these budgets must be sustainable in future years.

Use of Reserves:

1. Departments may budget reserves (carry forward balances) as a source of funding for their expenditure budget to fund one-time expenses in the next fiscal year. This is entered as Beginning Balance.
2. Caution must be used, however, as these are seen as temporary funds and not sustainable for future years.
3. Beginning balances are not allowed on the following four centrally-allocated account ranges as unspent balances automatically carry forward into the next fiscal year:
 - Educational & General (E&G) 1xxxx
 - Designated Tuition (DT) 24xxxx
 - University Advancement Fees (UAF) 237xxxx
 - Available University Funds (AUF) 29xxxx
4. Contact the Office of Budget & Planning for further guidance.

Attachment 1 - Contacts

Functional Area	Tasks	Phone	E-Mail
Budgets			
Office of Budget & Planning		(979) 862-7777	budget@tam.u.edu
Mark Herzog	General guidance FAMIS budgets in Phase 1 & 2 Central allocations	(979) 862-2371	herzog@tam.u.edu
Shelly Janac	General guidance PBA & Workday assistance in Phase 2 FAMIS budgets in Phase 1 & 2 Debt Service	(979) 458-2822	s-janac@tam.u.edu
Dannah Pembelton	General guidance Revenue forecasting	(979) 862-2364	dpembelton@tam.u.edu
Operational Accounting			
Linda Kettler	Current FY budget revisions & DBR's Freezing/deleting accounts	(979) 845-0978	l-kettler@tam.u.edu
Accounting & Reporting			
University Accounting Services	Setting up new accounts Freezing/deleting accounts Changes on Attribute & Department screens		new-accounts@tam.u.edu
FAMIS Access			
Access & Security	Access to FAMIS screens & Canopy		accesshelp@tam.u.edu

Attachment 2 - Rates

Projected Rates for Estimated Benefits	
Faculty	20.4%
Staff	29.4%
Graduate Student	11.1%
Student	1.8%
Temp-Casual	9.5%

Group Insurance Premiums (estimated)			
Coverage Level	Full Time	Part-Time	Grad Assistants
Employee Only	\$ 957.04	\$ 478.37	\$ 274.34
Employee and Spouse	\$ 1,257.76	\$ 628.70	\$ 543.98
Employee and Children	\$ 1,165.97	\$ 582.82	\$ 582.82
Employee and Family	\$ 1,380.23	\$ 689.95	\$ 689.95
Waiver	\$ 483.40	\$ 244.05	N/A

Retirement Rates		
Teacher's Retirement (TRS)	Employer contribution	8.25%
	Employee contribution	8.25%
Optional Retirement Program (ORP)	Employer contribution	6.60%
	Employer contribution (ORP Supplement)	1.90%
	Employee contribution	6.65%

FICA		
Total Rate		7.65%
OASI (Social Security)	Calendar Year 2024 up to \$168,600	6.20%
	Calendar Year 2025 up to \$174,900	6.20%
OAHI (Medicare)	No limit	1.45%

Other Rates		
Worker's Compensation Insurance (WCI)		0.17%
Unemployment Compensation Insurance (UCI)		0.05%
Accrued Compensable Absences (ACAP)		0.95%
Longevity	Maximum \$420	\$20 month for every 2 years of service
Minimum Wage		\$ 7.25
Working Hours		2088

Attachment 3: Budget Pools

Budget Category	Feeds to Pool	Description
Faculty Salaries	1100	Salaries - Pool
Non-Faculty Salaries	1100	Salaries - Pool
Graduate Assistant-Teaching & Lecturers (GAT & GAL)	1100	Salaries - Pool
Graduate Assistant-Research & Non-Teaching (GAR & GANT)	1100	Salaries - Pool
Summer Teaching	1005	Lump Sum Salaries
Unallocated Salaries-Faculty	1005	Lump Sum Salaries
Unallocated Salaries-Non Faculty	1005	Lump Sum Salaries
Wages	1700	Wages - Pool
Longevity	1100	Salaries - Pool
Benefits	1800	Benefits - Pool
Utilities	1000	All Expense Pool
Scholarships & Scholarship Discounts	1000	All Expense Pool
Capital Equipment	8000	Capital Outlay - Pool
Operations & Maintenance	1000	All Expense Pool