FY2023NCOMEENENEGUDHNES (as of March 1, 2022)

SALARIES

Guidelines will be placed here when available https://www.umedu/firance/salary.guidelines-budget-building

Note Salary expense for represented employees without conent bargining agreements can apply a 2% in new efor the purposes of rate calculation and burget development. The FV24 rate calculation will incorporate any innexes that result from ratified collective bargining agreements that occurate or the FV23 Exate submission.

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| The State of Vernort minimum vage is \$1255 per hour (202) | Mrimm(2023) | ŞIBD |
|--|--------------------|---------------|
| HENHIS | | |
| UMRegular Rate | E5991 | 47.0 % |
| UVMMedical Group | E5996 | 184% |
| UVMCivil Service | E5992 | 349% |
| GradStudents (accounts 55010) 55080 55080 only) | E5998 | 7.4 % |
| Post Doc Associate | E5998 | 32.5 % |
| PostDocFellow | E5997 | 32.5 % |
| Tavable Sturberts (account 55212 orly) | E5995 | 84 % |
| Temporarywage employees | E5994 | 90% |

THEHONE&NETWORKRATE

Rut Rate for Administration (\$50 in FV22) \$50

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|---------------------------------|----------------------------------|--------------|--|------|
| | assets | | | |
| E4870 | Subsidy-Contribution from non IE | IB095 | RCIrchect Reinbusenert - Irchect from RCs | |
| | source | | | |
| E4890 | Central ESupport FABOrly | IB100 | Ruinnert Tiansfer-Use for equip depreciation | |
| E4895 | RCInthect Recovery - budget in | H8649 | Addition to Fürd Bakarče – Centribution to net | EAGE |

assets

BLDGETBLIDNGGUDHNISKRNOM/EXENSEACIMIES

Rate Calculations

Orlythose incone/expense activities that charge grants or have arrual budgets greater than \$100 km ist submit a rate calculation electronically (Excel with formulas included) to E4B no later than <mark>Tilesday, April 12th</mark>.

Activity narragus are encouraged to submit nate calculations as soon as complete. This will allow time for review achiesing issues, and approval prior to submitting the activity's FY2023 budget through Axiom.

Certification

All firence nanages with Incone/Expense activities must sign archeteum the Certification attesting to accuracy of the existing MOU archatecalculation

Line Item Budgeting

Eachinome/expense activity must burget projected annual revenue equal toprojected annual expenses in Axiom Burget in whole dollars only no cents

Revenue Function Codes

Auxiliaries (103) Used when recording reverues generated in correction with the University's auxiliary enterprises, including Res Life, etc.

Sales & Services of Februational Activities (107) Used for revenue associated with Sales and Service of educational activities. Examples include revenue generated through sponsors in portion from the revenue & Event services, etc.

Oher Reverue (109) Used when recording all operating reverue not identified as tuition and fees, auxiliary, government gants and contracts, at letics fees, or sales and service

Revenue Account Codes

General University/ESupport (E489) – Aportion of the revenue generated may be burgeted as a subsidy from a specific General University burget, not by the Dept/Dean/VPlevel. If you have been notified that a portion of your activity revenue will be subsidized in this fashion, the agreed upon amount is to be burgeted in this account.

Unit/Department Support (E1870) - Aportion of the revenue generated may be budgeted as a subsidy from a specific unit.

Use of Price Year Fund Balance (E1619) – If a positive fund balance from the price year(s) exists, or employed the price as a source of revenue thus reducing the amount charged to use as crashidy required.

Expense Account Codes

Salaries and Wages (Multiple) - Burget and drage to the appropriate Elevel.

Benefits on Salaries/Wages (Multiple) - UMRegular (E5991); UMMedical (E5993); UMMCivil Service (E5992); Grad Sturkents (E5993); Tavable Sturkents (E5995); Temp (E5994); Post Doc Associates (E5993), Post Doc Fellows (E5997)

Operating (Multiple) - Burget and dange to the appropriate Elevel.

Epipment Cost Tiansfer (ESICC) – Budget using this elevel for transfers to an equipment seeve. An equipment schedule must be included with the budget materials submitted with the rate calculation with the budget materials submitted with the rate calculation with the rate calcul