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| --- | --- |
|  | Institution:\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ |
|  | Includes the following for the 2022-23 LAR: |
|  | Title Sheet |
|  | Table of Contents |
|  | List of Schedules Not Used/Not Applicable |
|  | Administrator’s Statement |
|  | Organizational Chart |
|  | Biennial Budget Overview Schedule |
|  | (2.A) Summary of Base Request by Strategy |
|  | (2.B) Summary of Base Request by MOF |
|  | (2.C) Summary of Base Request by Object of Expense |
|  | (2.D) Summary of Base Request Objective Outcomes |
|  | (2.E) Summary of Exceptional Items Request |
|  | (2.F) Summary of Total Request by Strategy |
|  | (2.G) Summary of Total Request Objective Outcomes |
|  | (3.A) Strategy Requests |
|  | (3.A.1) Program-Level Request |
|  | (3.B) Rider Revisions and Additions Request |
|  | (3.C) Rider Appropriations and Unexpended Balances Request |
|  | (4.A) Exceptional Items Request Schedules |
|  | (4.B) Exceptional Item Strategy Allocation Schedules |
|  | (4.C) Exceptional Item Strategy Requests |
|  | (6.A) HUB Supporting Schedule |
|  | (6.B) Current Biennium One-Time Expenditure Schedule |
|  | (6.F) Advisory Committee Supporting Schedule |
|  | (6.G) Homeland Security Funding Schedule |
|  | (6.H) Estimated Total of All Funds Outside the GAA |
|  | (6.I) 10% Biennial Base Reduction Options Schedule |
|  | (6.J) Summary of Behavioral Health Funding (UTHSCH, UTHSCT, and TTUHSC only along with any institution requesting this funding in an exceptional item) |
|  | (6.K) Budgetary Impacts Related to Recently Enacted State Legislation Schedule |
|  | (6.L) Document Production Standards |
|  | (8) Summary of Requests for Capital Project Financing |
|  | Schedule 1A Other Educational and General Income |
|  | Schedule 1B Health-related Institutions Patient Income |
|  | Schedule 2 Selected Educational, General and Other Funds |
|  | Schedule 3A Staff Group Insurance Data Elements (ERS Schools and UTMB Only) |
|  | Schedule 3B Staff Group Insurance Data Elements (UT/A&M) |
|  | Schedule 3D Staff Group Insurance Data Elements –Supplemental (UTMB, UTHSCH, TTUHSC, Texas Forest Service, and any other institution with an active TDCJ Correctional Managed Care contract ) |
|  | Schedule 4 Computation of OASI |
|  | Schedule 5 Calculation of Retirement Proportionality and ORP Differential |
|  | Schedule 6 Constitutional Capital Funding |
|  | Schedule 7 Personnel |
|  | Schedule 8A Proposed TRB Projects Schedule (for each TRB project) |
|  | Schedule 8B Tuition Revenue Bond Issuance History |
|  | Schedule 8C Tuition Revenue Bonds Request by Project |
|  | Schedule 9 Non-formula Support Information |
|  |  |
|  | **ABEST Status:**  Determine that all errors have been cleared from ABEST for the Budget Status report (go to ABEST under “Agy Status” then “Budget Status” and view report) |
|  | Determine that all errors have been cleared from ABEST for the Base Recon Status (go to ABEST under “Agy Status” then “Base Recon Status” and view report) |
|  | **Administrator’s Statement:**  For System Offices and Independents, include a reference to the Board of Regents being listed on the Organizational Chart |
|  | For System Offices and Independents, include a list of programs recommended for consolidation or elimination by the Coordinating Board |
|  | Includes a reference to the institution policy on background checks |
|  | Verify that it includes a discussion of the purpose of any new funding requested |
|  | Verify that it includes discussion of 10% Base Reduction Exercise |
|  | Provide information on programs identified as exceptions to the baseline request limitation - debt service (all institutions) and behavioral health service programs (UTHSC Houston & UTHSC Tyler) |
|  | Review for Consistency with System/Independent Institution Priorities |
|  | **Organizational Chart:** |
|  | Includes a box for the Board of Regents at the top of the chart. For Systems and independents this would include the names, terms of office and hometowns of the BOR members. |
|  | Includes VP’s and above (Key positions that report directly to the president) |
|  | Has brief description of each function |
|  | Appears to have total FTEs |
|  | **Sch 2.B Summary of Base Request by MOF:**  Review MOF Sch 2B for reasonableness and completeness to ensure that all appropriated fund sources are presented |
|  | Review variances in MOF 704 & 770 for reasonableness. Note significant fluctuations. |
|  | General Revenue for FY2020-21 should tie to General Revenue Conference Committee version. Rider Appropriations, including direct appropriations made in Art IX, should then be added in a separate line item. |
|  | Identify Unexpended Balance with correct authority. Should be referenced as Rider Appropriation if authority is provided by rider or Article IX provision. Unexpended Balance category is only used if specifically identified as such in the bill pattern (e.g. “U.B.”). |
|  | Governor’s vetoes must be negative entries |
|  | Interagency Transfers are included |
|  | Identify Supplemental Appropriations SB 500 from 86th Leg (UT Austin, UH, UH Clear Lake, UH Downtown, UH Victoria, Texas Southern, Lamar, LIT, Lamar-Orange, Lamar-PA, TSTC System, Texas A&M Forest Service) |
|  | Institutions with License Plate Trust funds should identify separately as Fund 0802. Adjust to actuals – revised receipts (similar to base reconciliation submission). |
|  | All Institutions that Assess Board Authorized Tuition (Ed. Code Sec. 54.008) should identify that separately as Fund 704. Amount ties to Schedule 1A. |
|  | Patient income is **NOT** included |
|  | FTEs on 2.B = Strategy Totals |
|  | FTEs tie to Schedule 7 |
|  | FTEs within 50 FTEs or 110% of the FTE cap (whichever is less) should be referenced as a Rider Appropriation - Article IX, Section 6.10(a)(2). Those FTEs that exceed 50 FTEs or 110% of the institution FTE cap should be reported as “Unauthorized Number Over (Below) Cap” as LBB never actually approves requests to exceed the cap. |
|  | Review FTEs versus institution’s request to exceed FTE cap submitted to LBB for FY 2019. Ensure variances are appropriate and explainable. |
|  | GR Requested for 2022-23 = LBB Base + TRB |
|  | Totals for Other E&G should tie to Schedule 1A except for 2022 and 2023 (due to formula strategies). For 2022 & 2023, Sch 1A should equal or exceed Sch 2.B |
|  | Board Authorized Tuition (704) = Sch 1A (2019-21 Only) |
|  | Permanent Health Fund amounts to match new allocation. Include revised receipts for distribution adjustments and for interest income. |
|  | **Sch 2.D Summary of Base Request Objective Outcomes:**  Performance Measures have been completed |
|  | **Sch 2.G Summary of Total Request Objective Outcomes:**  Do Performance Measures have impact from Exceptional Items? This is not typical. |
|  | **Part 3.A – Strategies**:  Amounts are not requested in FY 2022-23 formula strategies (I&O, Teaching Experience, Infrastructure, GME, Research, Mission Specific, Comprehensive Research Fund, Core Research Support and Texas Research University Fund) |
|  | No amounts are reported in FY 2019-21 for Teaching Experience Supplement, and Formula Hold Harmless. These are typically reported in the I&O strategy. |
|  | Language for formula strategies and for Staff Group Insurance, Worker’s Comp, and TPEG are consistent with TASSCUBO-provided guidance. |
|  | For Non-formula Support (formerly Special Item) Strategy Requests, the Mission Statement from Schedule 9 should be used as the “Strategy Description and Justification” per the TASSCUBO guidance. |
|  | For Non-formula Support (formerly Special Item) Strategy Requests, the “Internal and External Factors” section should reference Schedule 9 consistent with the TASSCUBO guidance. |
|  | TRB expense is equal to the appropriation total net of any lapses that may have occurred. |
|  | TRB debt service requested for 2022 and 2023 agrees to System provided totals |
|  | No GR reported as a method of finance on Staff Group Insurance, TPEG, Organized Activities, and Dental Loan |
|  | 2020-21 Tobacco Endowment Strategy requests are at least as much as budgeted distributions from endowments (All HRIs, UT System, UT Austin, UTRGV, UTEP, UH, and Sam Houston State University) |
|  | The staff group insurance strategy should only be funded with General Revenue Dedicated and should match what is reported in Schedule 1A only (not Schedule 1B). |
|  | Patient Income funds and FTEs are NOT included in the strategies |
|  | For institutions with license plate trust funds, include in Institutional Enhancement MOF |
|  | Includes explanation of biennial change |
|  | **Sch. 3.A.1 – Program Level Request Schedule:**  Programs should match those used in the LBB State Budget by Program |
|  | Should break out Institutional Enhancement to identify programs these funds are financing. *UT System recommends Institutional Enhancement being broken down by NACUBO categories.* |
|  | Totals tie to all funds in 3.A Strategies plus sum of 4.A exceptional item requests |
|  | **Sch. 3.B – Rider Revisions:**  Review appropriateness of rider revisions |
|  | Suggest additional revisions and/or date changes |
|  | **Sch. 3.C – Rider Appropriations and Unexpended Balances Requests:**  It is unlikely that this schedule would be used. Review any schedules provided for appropriateness. |
|  | **Sch. 4.A**  Exceptional Items requested have received appropriate institutional and/or System approvals. |
|  | Institutions must identify exceptional item request as existing or new initiatives. Existing implies that an institution is requesting additional funding for an item for which it currently receives funding. For existing programs, identify when the program was established. This should be in the Description/Justification section. |
|  | If the exceptional item is used to contract with an outside entity, identify the type of contracted service (e.g. information technology, communications, etc.) This should be in the Description/Justification section. |
|  | Exceptional Items must be prioritized. |
|  | Does the narrative appear adequate based on professional judgement? The “Internal and External Factors” section can reference Schedule 9. Information on Schedule 9 includes: major accomplishments, prior funding, formula eligibility, non-general revenue sources of funding, and consequences of funding (See list on Page XX of LAR instructions for more detailed information). |
|  | Strategy allocations appear appropriate for each exceptional item. Additions to existing items are tied to those strategies, new programs are tied to the generic “Exceptional Item” strategy. |
|  | Institutions could suggest lower priority programs or other cost savings to help fund exceptional item request |
|  | Additional information is included if exceptional item request involves information technology (IT) components, future “out-year” costs and FTEs (2024, 2025 and 2026), or likely involves contract awards in excess of $50,000 (see pages XXX of LAR instructions). |
|  | If an exceptional item is requested for capital funding, is it also included on the Sch 8 – Summary of Requests for Capital Financing Schedule. This would not be typical but could occur particularly for disaster related (i.e. Hurricane Harvey) items. |
|  | Is an exceptional item included for debt service on all new Tuition Revenue Bond requests on Schedule 8.A. |
|  | **Part 6. A. Historically Underutilized Business (HUB) Supporting Schedule:** The schedule has been completed. Institutions should ensure that the data agrees to the previously reported HUB information. |
|  | **Part 6. B. Current Biennium One-time Expenditure Schedule:**  It is unlikely this form would be used. Review the appropriateness of any forms prepared. |
|  | **Part 6. F. Advisory Committee Schedule:**  Committees reported are only those for which reimbursements are being funded with appropriated funds. |
|  | **Part 6. G. Homeland Security Funding Schedule:**  The schedule only includes expenditures from federal funds and for all expenditures related to Hurricane Harvey. |
|  | Activities reported in Part A relate to preventing terrorism as defined on page XX of the LAR instructions. |
|  | Activities reported in Part B relate to capture those activities relating to natural or man-made disasters such as wildfires, hurricanes, floods and tornadoes. This includes Hurricane Harvey activities and should be consistent with information submitted to the LBB in the monthly survey. |
|  | Hurricane Harvey FEMA Public Assistance Program funds should use CFDA 97.036.002. See LAR instructions Page XX for more info. |
|  | Amounts in the expenditure and MOF sections equal. |
|  | **Part 6.H - Funds Outside GAA:**  Correct higher education format used as provided by the LBB. |
|  | Amounts appear properly classified? |
|  | **Part 6.I – 10% Biennial Base Reduction Options Schedule:**  Total equals the 10% reduction amount provided by LBB |
|  | Reductions are not applied against formula strategies |
|  | Reductions are made in 2.5% increments. 1st 2.5% followed by 2nd 2.5%, etc. |
|  | **Part 6.J – Behavioral Health Funding Schedule:** Required for agencies listed on LAR Instructions Page XX or those requesting behavioral health appropriations for FY 2022-23 biennium, along with any institution requesting a behavioral health exceptional item. Relevant types of services are identified on LAR Instruction page XX. |
|  | The request for FY 2022-23 should be broken down between mental health services and substance abuse services. |
|  | Ensure that a copy of 6.J is provided to the Health and Human Services Commission simultaneously with submission of the LAR. |
|  | **Part 6.K – Budgetary Impacts Related to Recently Enacted State Legislation:** Consistent with system recommendations on this the SB 1831 Unfunded Program report last fall, we do not expect activities to be reported on this schedule. If there are reported activities, review carefully to ensure propriety. |
|  | **Part 6.L – Document Production Standards:** The various systems do not anticipate that institutions would have any information to report based on having previously implemented many of these standards prior to FY 18 and FY 19 and/or using general revenue appropriated in the GAA primarily to pay salaries and not these types of expenses. If there are reported activities, review carefully to ensure propriety. |
|  | **Schedule 8 – Summary of Request for Capital Project Financing:**  Schedule should only be completed IF the institution has a Tuition Revenue Bond Request or capital exceptional item request (i.e. Hurricane Harvey recovery item) in a manner consistent with the example provided and using the LBB provided template. |
|  | **Sch 1A – Other E&G Income:**  Tuition appears appropriately reported |
|  | Institution has verified the following items:   |  | | --- | | * Designated Tuition is not included in Gross tuition | | * Waivers and Exemptions broken down for resident (excluding Hazlewood) and non-resident students * Hazlewood exemptions reported in a separate line. * Board Authorized Tuition (Sec 54.008) reported excludes remissions and exemptions. * Other items follow TASSCUBO Sch. 1A guidelines * Gross tuition includes both statutory tuition and any increases charged for excessive hours. | |
|  | No tuition is reported on the line “tuition increases charged to undergraduate students with excessive hours above degree requirements (Ed Code 65.0595)” |
|  | Any amounts associated with excessive hours are reported on the line "tuition for repeated or excessive hours (Educ. Code Ann. Sec. 54.014)" including the statutory portion (non-resident rate or the $50/SCH resident amount) |
|  | Other E&G Income amounts for fiscal years 2019 through 2021 tie to the appropriated + revised receipts amounts on the Summary of Base Request by Method of Financing. |
|  | OASI ties to Sch 4 |
|  | TRS/ORP ties to Sch 5 |
|  | TPEG and Dental Loans ties to Strategy Requests |
|  | Staff Group Insurance ties to MOF amount for Other E&G Income on the Strategy Request |
|  | Organized Activities ties to Strategy request |
|  | Medical Loans should no longer be reported. Institutions with dental loans should report for FY 2019-23. |
|  | Interest on Funds in Local Depositories does not include interest related to Patient Income balances which should be reported on Schedule 1B. |
|  | **Sch. 1B – Health-related Institutions Patient Income:**  OASI ties to Sch 4 |
|  | TRS/ORP ties to Sch 5 |
|  | Staff Group Insurance within the strategies for Health Related Institutions should only be funded with General Revenue Dedicated and should match what is reported in Schedule 1A only |
|  | Interest on Funds in Local Depositories related to Patient Income balances held is reported here and not on Schedule 1A |
|  | **Schedule 2 – Grand Total, Educational, General and Other Funds:** |
|  | Report AUF Transfers (UT Austin, TAMU, Prairie View, UT System, TAMU System) |
|  | TAMU/UT System institutions report Higher Ed Group Insurance amounts per the appropriations bill for 2019-21 unless the System Office has reallocated in which case the institution should report the revised amount. |
|  | TEXAS Grants and other THECB transfers reported as appropriate. |
|  | Verify that Designated Tuition and Indirect Cost are reported. |
|  | Verify that Correctional Managed Care Contracts are reported (UTMB and TTUHSC only) |
|  | **Schedule 3A/3B/3D – Staff Group Insurance Data Elements:**  Schedule 3A is used to report ERS-insured employees. Schedule 3B is used for UT/A&M institutions. Schedule 3D is used for UTMB-TDCJ, UTHSCH-HCPC, TTUHSC-TDCJ and Texas Forest Service |
|  | No retirees are reported in the part time categories |
|  | Review reasonableness of Proportionality %’s to determine they equal 100% |
|  | Institution has performed the following items:   |  | | --- | | * Proportionality reported is the institutions best estimate of FY 2020 proportionality | | * Employee census is institution’s best estimate of actual enrollment as of 12/1/2020 * Retirees should be allocated between appropriated and non-appropriated sources in a proportion similar to current salary expenses and in a manner consistent with APS 11 instructions | |
|  | **Schedule 4 – Computation of OASI and**  **Schedule 5 – Calculation of Retirement Proportionality and ORP** **Differential:**  Verify that proportions tie between Sch 4 and 5 and FY 2020 to Schedule 3A or 3B as appropriate |
|  | OASI & Retirement Proportionality amounts ties to the amounts on Schedules 1A and 1B by funding source. |
|  | Verify that for TRS on Schedule 5, Gross E&G payroll is multiplied by 6.8% for all years to calculate the employer contribution to retirement programs. |
|  | Verify that for ORP on Schedule 5, Gross E&G payroll is multiplied by 6.6% for all years to calculate the employer contribution to retirement programs. ORP Differential should be multiplied by 1.9% for all years. |
|  | **Schedule 6 – Constitutional Capital Funding:**  Verify that TRB debt service is not included in the schedule. |
|  | Schedule should include only activities related to Capital exceptional items (i.e. Harvey recovery) and PUF Bonds. Non-UT/TAMU institutions may have HEF Bonds and/or HEF allocations. |
|  | Non-UT/TAMU institutions - Verify that the HEF appropriations agree to the amounts in *Education Code* Section 62.021. |
|  | **Schedule 7 – Personnel:**  Patient Income FTEs should be reported under Other Appropriated funds (itemized under other) |
|  | **Schedule 8A – Proposed TRBs:**  Verify that the System approved TRB is included. |
|  | **Schedule 8B – TRB Issuance History:**  Verify that information reported agrees to that provided by the institution’s system office or to source documents if not provided by the system. Debt issued in 2017 and prior biennia will agree to the Sch. 8B in the 2018-19 LAR. |
|  | **Schedule 8C** **– Tuition Revenue Bond Request by Project:**  Ensure that schedule ties to Strategy Request for each year |
|  | Verify that information is included and it agrees to that provided by institution system office. |
|  | **Schedule 9 – Non-formula Support (formerly Special Item) Information:**  Verify that one form is completed for each existing non-formula support item as well as for new exceptional item requests. |
|  | Verify that information is complete. Institution should ensure that the relevant information is included with sufficient detail as to adequately explain the activities funded and their related importance to the institution. |
|  | The name of the non-formula support item should match the strategy name exactly. |
|  | For the Institutional Enhancement strategy, list the name as “Institutional Enhancement (Academic and Student Support)”. |
|  | Dates when program was established and first funded can be different. |
|  | Ensure that categorization of non-formula support is appropriate. |
|  | Responses on formula funding should be limited to program development, enhancement or operations formula. For startup items that are expected to receive formula funding, the expectation should be communicated with all assumptions documented, including that the formula continues at the 20-21 rates. |
|  | Should not answer in both of these fields “Non-Formula Support needed on permanent basis/Discontinued” and “Non-Formula support associated with time frame”. The answer will be in one, with the other indicated as “n/a”.  Benchmarks should not be identified for long-term, continuing non-formula support items.  Ensure that it includes quantifiable performance metrics. |