Additional Guidance on Position Control - Also see the Budget Development Application User Guide.

**Position Control:** A report of compensation expense accounts for each fund center with detail of positions (by employee name and position number) within each account. All compensation accounts must be budgeted on a position by position basis. Below is a list of commonly used accounts.

- 51111 SALARY FACULTY REGULAR FULL TIME - Commonly used for full professors (eg. Assoc. Professor)
- 51121 SALARY FACULTY REGULAR PART TIME - Commonly used for partial FTE faculty (eg. .5 FTE)
- 51123 SALARY TEMPORARY PART-TIME FACULTY - Commonly used for adjunct instructors
- 51211 SALARY NON-FACULTY REGULAR FULL TIME - Commonly used for full time staff.
- 51221 SALARY NON-ACADEMIC REGULAR PART TIME - Commonly used for part time staff (eg. wage account hires)

**NOTE:** Position control will automatically populate with a list of current faculty and staff from the January payroll data.

**Adding Positions** – Double click on any compensation expense account to reveal a list of names currently paid from this account. Click at the bottom of the list of names to reveal a new line item. Click on the tabs “Additional Info” and “Show Names” to add the following details for each position:

1. **Position**: position number from banner – Obtain from banner or Finance Director.
2. **Job Title or Staff Name**: Add the Job title here. Click on “Show Names” to add the employee first and last name.

**ALL positions that have been previously terminated (between July 1 – January 31) must be manually added.**

**NEW Positions**: Any new position requested as part of the budget process MUST be identified with the last name of “NEW” along with a comment describing the position. The job title for NEW positions should be as descriptive as possible (eg: Research Administrator)

**VACANT Positions**: Any existing position (i.e. previously approved and filled) in which there is no current employee filling the position MUST be identified with the last name of “VACANT” along with a comment indicating when the position will be filled (eg. To be filled in February). Be sure to indicate both the job title AND position number for all vacant positions.

**NOTE:** Budgeting a NEW or VACANT position does not automatically authorize the hire or recruitment of a NEW or VACANT position. Appropriate authorization must be obtained to recruit for such a position prior to recruitment.

**FY14 Position Forecast**

The Banner Salary for each position is the January 2014 effective salary and should NOT be used as the position forecast. The following formula for position forecasts can be used (adjusted according to the start or end date of the position)

\[
\text{July 1, 2013 thru December 31, 2013 Salary (Obtain from December payroll report or Finance Director).} \\
\text{+ (Banner Salary populated in McBud / 12 ) x 6 (or # of months remaining in FY14).} \\
\text{FY14 Total Salary Forecast}
\]

**FY15 Position Budget**

The position budget should reflect the existing banner salary adjusted for external funding and/or early termination or other event impacting the annual salary. Merits are automatically calculated by McBud and should NOT be budgeted on the position control.
The following fields are relevant to the FY15 position budget.

1. **Banner Salary** – Existing approved banner salary including FY14 merit increase (where applicable). *Use as reference only.*

2. **Banner FTEs** – Field pulled directly from banner and cannot edit. *Use as reference only.*

3. **FY15 FTE** – Represents the Full Time Equivalent between 0 and 1. (eg. .5 for 50% or half time FTE). Required Field to be updated.

4. **FY15 Budget** – Should reflect the banner salary and continuing into FY15. Required field to be updated for all NEW, VACANT, and continuing positions from FY14.

**Updating FTES:** An accurate FTE count is critical to the budget process. Partial FTEs (eg. .5 FTE) should be justified with a comment indicating the source of funds for the remaining FTE (eg. .5FTE funded by DoD grant July 1 – June 30)

**Supplemental Compensation/ Bonuses**

All supplemental compensation and bonuses should be justified and budgeted using a separate line item with comments. Indicate SUPP COMP or BONUS on the last name and/or comments field.