

2024-2025 Operating Budget Training Budget Entry

Conducted by the Budget Office
Ken Gloeckner & Angela Crosby



Training Topics

- Entry Window Dates and Training Opportunities
- Resources
- Budgeting Guidelines & Reminders
- Adaptive Planning (ADP)
 - Browser Compatibility
 - System Overview
 - Using ADP for Budget Entry



Budget Entry Timeline & Training

- Budget Entry Timeline
 - March 15: Canvas site updated, and resources refreshed
 - March 21-27: Remote Zoom trainings offered
 - March 25 (Tentative): ADP opens for Operating Budget early-entry
 - March 25 (Tentative): Position Budgeting opens for early-entry
 - April 1: Official ADP open
 - April 14: Position Budgeting deadline
 - April 21: Budget Entry deadline
 - May 10: Budget Office reviews deadline
 - May 13-17: Approver window
- Training
 - Canvas Organization
 - Pre-recorded presentations
 - User Manuals, Job Aids
 - Live, remote training access



Optional Workshops & Resources

- Workshops
 - Workshops are being offered, by appointment only, via Microsoft Teams, Zoom, or in-person at the Training Center on select days.
 - **At the time of your appointment, please be prepared!**
 - Visit the [2024-25 OB Entry Workshop calendar](#) link and identify available dates and times. Then email your appointment request to budget@fsu.edu. Please indicate whether you need assistance with Position Budgeting, Operating Budget, or both.
- Additional resources
 - Budget Preparer Listing as of 03/31/2024
 - Listing of Departments where the Budget Manager is not also a Preparer
 - Training Presentations
 - Adaptive Planning User's Manuals
 - Detailed listing of active General Ledger accounts (Revenue and Expense) with mapping to the sub-budgetary accounts
- These resources and more information are available via the Canvas Org and at <https://budget.fsu.edu/OperatingBudgetInfo>.



Security and Responsibility

- You will only have access to departments (or levels in ADP) if:
 - you are listed as a Budget Preparer in OMNI ChartField Values, and
 - you have the FSU_BUD_BUDGET_PREPARER eORR role.
- Review and update department designations
 - FI query: FSU_CF_DEPT_ALL_DESIGNATIONS
- Confirm Preparers have the appropriate role(s)
 - FI query: FSU_BUD_ADP_ROLES
- Budget Preparers are responsible for budget entry for **all** funds associated with a department ID (e.g., 046000-110 and 046000-140).



Salary

- No across-the-board increases or bonuses have been approved at this time
- Do not budget for any across-the-board salary increases or bonuses
 - The University will work with our collective bargaining units on future contracts as needed.
 - If across-the-board increases are approved, the Budget Office will assist with adjusting both E&G and non-E&G budgets accordingly at that time.



Fringe Benefit Pools

- Effective July 1, 2024, the University will adopt fringe benefit pools.
- Fringe benefit pool percentages will be applied to salaries/wages as determined by the employee's administrative plan, job code, and employee class.
- The appropriate fringe benefit pool will be provided for
Position Budgeting



Fringe Benefit Pools

| Pay | Group | Type | Draft 2024-2025 Rate ¹ | Identifier |
|----------|---------------------------|----------|-----------------------------------|---|
| Base | Clinical Faculty | Salaried | 26.3% | Salary Plan = 022 and Employee Class = Clinical |
| Base | Faculty | Salaried | 30.0% | Salary Admin Plan = 022 or 022A (excluding Employee Class = Clinical) |
| Base | Executive Service | Salaried | 30.0% | Salary Admin Plan = 024 |
| Base | A&P | Salaried | 40.5% | Salary Admin Plan = 021 (excluding Job Code = 9467, 9468, 9469, 9470) |
| Base | Charter School Faculty | Salaried | 47.1% | Salary Admin Plan = 022B |
| Base | USPS | Salaried | 53.0% | Salary Admin Plan = 023 |
| Base | Athletic Coaches | Salaried | 10.8% | Job Code = 9467, 9468, 9469, 9470 |
| Base | Post Docs | OPS | 19.7% | Job Code = M9189, M9189P |
| Base | Graduate Assistants | OPS | 8.3% | Job Code = M9182, M9183, M9184, W9185, Z9185 |
| Base | Students | OPS | 1.5% | Job Codes beginning with "A" |
| Base | OPS & Temps | OPS | 8.3% | All other OPS (excluding Job Codes M9182, M9183, M9184, M9189, M9189P, W9185, Z9185, or beginning with "A") |
| Non-Base | Bonuses and One-Time Pays | All | 5.3% | Any non-base pay without retirement applied (See list) |
| Non-Base | Overtime and Supplements | All | 18.2% | Any non-base pay with retirement applied (See list) |

¹Revised 3/25/2024; DHHS approval pending



E&G

- E&G allocations in Adaptive Planning are based on recurring balances from OMNI-FI as of 3/31/24. To request adjustments:
 - For non-salary adjustments within a unit, the Budget Preparer should email budget@fsu.edu with the details of the request.
 - For salary adjustments, or those that increase or decrease a unit's total allocation, the Budget Preparer must provide an E&G Rate Allocation Change Form, a Provost Amendment memo, or a Budget Office Amendment memo to support the request.
- Any legislative adjustments resulting from the Governor's actions will be communicated by the Budget Office to impacted department(s) directly.
- **Budget Preparers must fully budget Recurring and Non-Recurring funds to \$0.00.**
- Please confirm you are entering budget correctly as Recurring or Non-Recurring.
 - The recurrence can be found on the budget entry worksheet, and the provided widgets will indicate your available non-salary allocation remaining for each.



Carryforward

- Carryforward budget entry should reflect your anticipated FY2024-25 Carryforward Spending Plan.
- The required 7% reserve will continue to be held by the Central Reserve.
- Budget Preparers may choose to budget less than the Total Available for the Budget Year, resulting in a positive Estimated Unallocated Balance.
 - The Estimated Unallocated Balance cannot be a deficit. If needed, adjust the budget entry.
- Use the Balance Estimate sheet to move carryforward balances across Department IDs.



Non-E&G

- Overhead Assessments will be preloaded.
- Vending allocations will be preloaded.
 - You may budget for the preloaded revenue amounts and any anticipated remaining fund balance on 6/30/24.
 - Do not change the revenue amount.
- For Technology Fee, budget to spend your estimated 6/30/24 remaining fund balance only.
 - Do not budget for anticipated revenues.
 - For example, if you estimate having \$2,000 at 6/30/24 and anticipate receiving \$10,000 next year. Only budget what you plan to spend from the \$2,000 at 6/30/24.
- For Foundation Funds departments, on 599, please enter a revenue budget amount on budgetary account 691100 that is equal to your expense budget entry.
 - Once saved, the Foundation Fund Balance Estimate on the Balance Estimate sheet should be \$0.



Non-E&G – Student Credit Hours

- Estimated enrollment data is provided to assist departments who need to estimate student fee revenue.
- Since non-resident students pay both in-state fees and out-of-state fees, in all cases, the in-state figures provided are inclusive of relevant out-of-state totals.
 - For example, on the next slide, the total undergrad main campus student credit hours paying the in-state rate is 904,559, which includes 110,869 non-resident student credit hours. 110,869 non-resident student credit hours also pay the out-of-state fees.
- Fee schedules are available at <https://studentbusiness.fsu.edu/tuition-fees>



Non-E&G – Student Credit Hours

- SCH for Fundable Non-Medical/Non-College of Medicine programs (calculated per hour):

| Campus/Program/Career | In-State Rate | Out-of-State Rate |
|------------------------------------|------------------|-------------------|
| Main Campus – Undergraduate | 904,559 | 110,869 |
| Main Campus – Graduate | 170,136 | 41,162 |
| Panama City Campus – Undergraduate | 20,000 | n/a |
| College of Law – Main | 22,860 | 3,570 |
| College of Law – Online | 9,570 | 1,990 |
| Total | 1,127,125 | 157,591 |

- Headcount for Medical/College of Medicine Programs (calculated by year or semester):

| Campus/Program/Career | In-State Rate | Out-of-State Rate |
|-----------------------|---------------|-------------------|
| Nurse Anesthesia | 98 | n/a |
| Physician Assistant | 178 | 13 |
| Medical | 490 | 8 |



Capital Projects

- Capital Project transfers should be requested via the Adaptive Planning Operating Budget Dashboard Transfers tab.
 - Use separate lines for each project.
 - The Department ID will be the same for both the Transfer Out and the Transfer In.
 - The most commonly used funds are:
 - 802 – projects funded by E&G-Carryforward
 - 826 – projects funded by Auxiliaries
 - Transfer budget account codes are:
 - 780125 – Transfers Out
 - 691525 – Transfers In
 - For fully-approved projects, include the existing project number in the Comment field of the Transfer Request sheet. For example, CM2300999.
 - For projects not yet requested or without an approved New Project Budget form, include a brief description of the anticipated project in the Comment field of the Transfer Request sheet.
- Carryforward capital project requests must also be included on your Carryforward Spending Plan for FY2024-25.
- **Inclusion does NOT constitute project approval and does NOT guarantee the project will be prioritized for completion.**



General Reminders

- Correct fund balance deficits by 3/31/24.
- As needed, Budget Preparers should work with Budget Managers to determine budget needs.
- Do not enter \$0 budgets (leave the field blank).
- Include any 2023-24 encumbrances expected to roll forward in your 2024-25 budget, such as purchase orders.
- Do not include items from your Budget Request submission. If items are approved by University Administration prior to the June Board of Trustees meeting, they will be communicated by the Budget Office to impacted department(s) directly.



“Other” Type Sub-Budgetary Accounts

- Use “other” accounts only if appropriate
 - Other OPS should only be used for OPS overtime, some Athletics staff wages, etc.
 - Other Expense should only be used for subscriptions, memberships, etc.
 - Utilize the Detailed listing of active General Ledger accounts (Revenue and Expense) with mapping to the sub-budgetary accounts to determine appropriate sub-budgetary account.
- New for FY2024-25 - Preparers must complete the “Other Expense” tab on the Operating Budget Dashboard for any 740017 Other Expense request. The sum of the request from that tab will feed into the appropriate location on the Budget Entry tab once the user saves their entry.



Reviews & Reports

- New for FY2024-25 – we have added the Reviews & Reports tab to the Operating Budget Dashboard to provide brief descriptions and links to ADP reports addressing each of the most common errors identified through the budget review process.
- Reports include:
 - Remaining Balances – to ensure users fully budget E&G and that budget for Non-E&G matches expectations.
 - No Entry/Request – provides a listing of departments with \$0 budget entry but without a “No Entry/Request” status on the Department and Fund Tracker.
 - Invalid Budget Entries – returns any budget entry on a department and fund combination not found on the Combinations tab.
 - Non-Recurring E&G Budget – returns any non-recurring E&G budget.
 - Budgeted Salary/Wages without Benefits – returns combinations where wages or salary were budgeted without corresponding benefits.
 - OCO < \$5,000 – returns any budgeted combinations in an OCO sub-budgetary account where the amount is less than \$5,000.
 - Foundation Budget – returns budget entry for fund 599 where the preparer did not enter revenue in budgetary account 691100 equal to the total of the requested expense budget.



Adaptive Planning

- What is Adaptive Planning?
 - Cloud-based budgeting solution
 - Enterprise license
 - “Real time” reports and intuitive user interface
 - Allows for approval workflow, comments, and more
- Browser compatibility
 - Workday recommends the Firefox and Chrome browsers.
 - If you encounter issues with any browser, contact budget@fsu.edu
- Operating Budget Dashboard
 - Confirm you are using the correct version! **“2024-25 Operating Budget”**

