

E&G Rate and Salary Budgets

An overview of E&G salary and benefits



FLORIDA STATE UNIVERSITY

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Introduction



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Common terms

- **Rate** is the annualized rate of pay for a filled, vacant, or reserved position.
- **Salary** sometimes used interchangeably for rate or rate plus benefits.
- **Budget** and **Allocation** sometimes used interchangeably.



E&G Rate and Budgeting

- **E&G Rate** is a useful budget tool.
 - Benefits fluctuate more frequently.
 - Benefits are more complicated.
- Ignore E&G benefits.



Budget and Allocation

- E&G Operating Budget
 - Continuation of current budget plus any changes
 - Created in April during the entry window
 - Effective July 1, booked in OMNI Financials
- Changes throughout year (**recurring** and **non-recurring**)
 - University paid pay increases
 - Allocations from the Provost
 - Allocations from the Budget Office
 - E&G Rate Allocation Changes (form)
 - Various adjustments (many non-recurring)



Budgetary Accounts

- General Ledger (GL) accounts “roll up” to **Budgetary Accounts**
 - Useful way of summarizing budgets while retaining some level of detail
- Salary and benefit budgetary accounts
 - Faculty salary (710200) and benefits (710299)
 - A&P salary (710300) and benefits (710399)
 - USPS salary (710400) and benefits (710499)



9 Month Faculty salary “roll up”

GL Account	GL Account Descr	Budgetary Account	Budgetary Account Descr
710111	12 Month Faculty	710200	Budget Faculty
710112	Fac Annual Leave Sep Payout	710200	Budget Faculty
710113	Fac Sick Leave Sep Payout	710200	Budget Faculty
710114	9 Month Faculty	710200	Budget Faculty
710115	Summer Faculty	710200	Budget Faculty
710116	10 Month Faculty - DRS	710200	Budget Faculty
710118	Faculty Bonus Pay	710200	Budget Faculty
710241	Social Security Match- Faculty	710299	Budget Faculty Benefits
710242	Medicare Match - Faculty	710299	Budget Faculty Benefits
710251	Tchrs Retire Match - Faculty	710299	Budget Faculty Benefits
710252	Def Ben Retire Match - Faculty	710299	Budget Faculty Benefits
710253	ORP Def Cont Match - Faculty	710299	Budget Faculty Benefits
710254	PEORP Def Cont Match - Faculty	710299	Budget Faculty Benefits
710255	Add'l Deferred Comp - Faculty	710299	Budget Faculty Benefits
710261	Pretax Admin Assess - Faculty	710299	Budget Faculty Benefits
710272	Health Ins Cont - Faculty	710299	Budget Faculty Benefits
710282	State Life Ins Cont - Faculty	710299	Budget Faculty Benefits
710291	State Disab Ins Cont - Faculty	710299	Budget Faculty Benefits

A list of how GL accounts “roll up” to which budgetary account is available on the Budget Office website under Training & Resources > Job Aids > Budget > “GL Account Roll Ups”



Faculty and Support Rate

Faculty

- Balanced by Gail
- Rate pool positions can be designated by department
- Filled E&G positions may be budgeted differently than how employees are appointed
- Unused E&G faculty salary budget can be converted

A&P/USPS (“Support”)

- Balanced by Ken
- Rate pool positions start with 0009xxxx
- All filled positions are always budgeted how employees are appointed
- Unused support rate does not convert/carryforward



Rate Tracking



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Rate Tracking Process

- Updating how much rate is assigned to each position, who is the current incumbent of the position, and other associated details
- Biweekly basis, following the Payroll cycle
 - **Thursday:** Last day of pay period
 - **Friday:** Time entry deadline
 - **Monday:** Payroll is processed
 - **Tuesday-Thursday:** Rate tracking
 - Review changes, errors/exceptions, and make preliminary edits
 - Data loaded into Hyperion for balancing
 - Balance E&G positions and E&G allocation
 - Data finalized, edits made to OMNI HR, reports created
 - Create and post E&G “SAL” adjustment journals
 - Email notification sent



Rate Tracking Balancing

- **Recurring** E&G salary allocation = position details
- E&G allocation adjusted
 - Provost or Budget Office amendments
 - E&G Rate Allocation Change form
- E&G position details adjusted
 - Vacant E&G positions are adjusted
 - Department may need to change an employee's funding



E&G “SAL” adjustments journals

- **Recurring (to balance E&G Rate Variance report)**
 - Rate and benefits adjustments
- **Non-recurring**
 - Payouts and overtime reimbursement
 - Additional pay reimbursement, reconciliation
 - Overlap reimbursement



E&G rate adjustments

- **Recurring** budget transfers based on position changes

Department ID	Bud Acct	Fund Code	Budget	Positions	Adjustment
070000 - Dean Coll of Arts & Sciences	710300	110 - E&G General Revenue	942,582.10	873,392.59	(69,189.51)
074000 - Biological Science	710400	110 - E&G General Revenue	634,481.40	637,114.63	2,633.23
084000 - Physics	710300	110 - E&G General Revenue	261,120.91	323,420.56	62,299.65
088000 - Statistics	710400	110 - E&G General Revenue	59,227.92	58,227.92	(1,000.00)
089000 - Psychology	710400	110 - E&G General Revenue	492,314.32	444,314.32	(48,000.00)
089000 - Psychology	710300	110 - E&G General Revenue	334,640.26	384,640.26	50,000.00
090000 - Humanities	710300	110 - E&G General Revenue	0.00	36,151.95	36,151.95
090000 - Humanities	710400	110 - E&G General Revenue	32,895.32	0.00	(32,895.32)
			2,757,262.23	2,757,262.23	0.00



E&G benefits adjustments

- **Recurring** budget transfers to make benefits avail bal = \$0

DeptID	Department Desc	Fund	Account	Budget	Encumb	Expense	Avail Bal
001000	President's Office	110	710299	0.00	0.00	0.00	0.00
001000	President's Office	110	710399	170,096.05	0.00	170,096.05	0.00
001000	President's Office	110	710499	25,556.37	0.00	25,556.37	0.00
001003	President's Teaching Awards	110	710299	4,697.94	0.00	4,697.94	0.00
001009	Student Veterans Center	110	710399	84,155.14	0.00	84,155.14	0.00
004000	General Counsel	110	710399	192,389.53	0.00	192,389.53	0.00
004000	General Counsel	110	710499	4,206.17	0.00	4,206.17	0.00
005000	Ofc of IG Services	110	710399	207,527.20	0.00	207,527.20	0.00
005000	Ofc of IG Services	110	710499	25,673.49	0.00	25,673.49	0.00
010000	VP Finance & Administration	110	710299	0.00	0.00	0.00	0.00
010000	VP Finance & Administration	110	710399	139,833.11	0.00	139,833.11	0.00
010000	VP Finance & Administration	110	710499	3,429.32	0.00	3,429.32	0.00
010003	VP F&A Reserve	110	710399	18,483.14	0.00	18,483.14	0.00
011000	Enterprise Resource Planning	110	710399	1,211,418.58	0.00	1,211,418.58	0.00
012000	Administrative Services	110	710399	0.00	0.00	0.00	0.00



Reports

- Position adjustments are made in Hyperion SALARY
- Data sent from Hyperion to BI to produce several reports
 - **E&G Rate Variance** report shows difference in rate from the previous pay period (“Previous”) and the current pay period (“Current”) for all E&G funded positions
 - **Budgeted Position** report shows rate and benefits details for all fund sources (E&G, Auxiliary, Designated, C&G, etc.)
 - **E&G Filled Vacant** report is central office report for summarized detail of how much rate is filled or vacant
- All reports are available in BI (no historical data)
- E&G Rate Variance reports archived on SharePoint site



E&G Rate Variance

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E&G Rate Variance Home Catalog Favorites Dashboards New Open Signed In As

Overview Detailed Report

Last Run Information

Data as of the pay period ending 6/29/17.

* Fiscal Year: FY18

School: AS - College of Ar

Area: --Select Value--

Department: --Select Value--

Fund: 110 - E&G Genera

Salary Admin Plan: --Select Value--

Version Types: Current;Previous;\

[E&G Variance Help](#)

E&G Rate Variance
Time run: 7/12/2017 12:25:34 PM

Funding School	Salary Admin Plan	Fund Codes-Description	Funded FTE			E&G Rate		
			Previous	Current	Variance	Previous	Current	Variance
AS - College of Arts & Sciences	USPS	110 - E&G General Revenue	106.91411	106.91411	0.00000	4,127,570.72	4,127,570.72	0.00
		121 - Tuition Differential	0.91589	0.91589	0.00000	31,085.90	31,085.90	0.00
	USPS Total		107.83000	107.83000	0.00000	4,158,656.62	4,158,656.62	0.00
	A&P	110 - E&G General Revenue	93.50000	93.50000	0.00000	4,272,538.70	4,272,538.70	0.00
		A&P Total	93.50000	93.50000	0.00000	4,272,538.70	4,272,538.70	0.00
	Faculty		110 - E&G General Revenue	512.75000	512.75000	0.00000	49,614,628.57	49,697,913.74
		121 - Tuition Differential	74.00000	74.00000	0.00000	6,703,856.00	6,698,855.60	5,000.40
Faculty Total			586.75000	586.75000	0.00000	56,318,484.57	56,396,769.34	(78,284.77)
AS - College of Arts & Sciences Total			788.08000	788.08000	0.00000	64,749,679.89	64,827,964.66	(78,284.77)

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Budgeted Position

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Budgeted Position
Home Catalog Favorites Dashboards

Budgeted Positions by Funding Dept

Budgeted Positions by Home Dept

Last Run Information

■ Data as of the pay period ending 6/29/17.

Instructions

Please note: Running the report by division may take a few minutes to process. For most users, it is recommended to run by school level (or lower).

* Fiscal Year
FY18

Funding Division
DIV AA - Academ

Funding School
AS - College of Ar

Funding Area
--Select Value--

Funding Department
--Select Value--

Fund
--Select Value--

Salary Admin Plan
--Select Value--

Version Types
Current

[Budgeted Position Variance](#)
[Help](#)

Budgeted Position Department Level Report
Time run: 7/12/2017 12:27:22 PM

Funding Division	Funding School	Funding Area	Funding Department ID
DIV AA - Academic Affairs	AS - College of Arts & Sciences	059 - Ctr Ocean Atmos Prediction Stu	059000 - Ctr Ocean Atmos Prediction Stu



Rate Reports Archive (on SharePoint)



Office 365 | SharePoint

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- [Training & Resources](#)

[Budget Office Only](#)

- [Matt's Reports](#)
- [Staff Leave Calendar](#)

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Welcome to the Budget Office's SharePoint Site!

Any new additions, features, or changes to this SharePoint site will be listed in the announcements to the right. Please make sure to review the announcements before contacting the Budget Office for any questions you may have about this site.

The recommended web browsers for this site are Internet Explorer (version 8 or higher) and Firefox (version 38 or higher). Additionally, Chrome and Safari appear to work but if you encounter any issues while using these browsers, please try to use either Internet Explorer or Firefox and let us know if the issue persists. Lastly, Windows 10 users may experience issues: If you receive an error stating that a file cannot be opened in Excel, please contact Ken Gloeckner.

Thanks,
Budget Office Team



Budget & Available Balances



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E&G Salary Budget

- Recurring and Non-Recurring
- Rate is recurring (“**annualized** rate of pay”)
- Non-recurring E&G salary budget
 - Additional pays (some are recurring like ADSs and Shift Pays)
 - Payouts (leave and compensatory time)
 - Overtime
 - Overlaps
 - “Add backs”
 - Conversions
 - Summer salary
 - Other budget transfers (to clean up deficits, etc.)



Journals

myFSU
OMNI Financials

Favorites ▾ Main Menu ▾ > Commitment Control ▾ > Budget Journals ▾ > Enter Budget Transfer

Budget Header | Budget Lines | Budget Errors

Unit FSU01 Journal ID 0000274064 Date 07/01/2017

Ledger Group CC_EXP_GRP Fiscal Year 2018 Period 1

Control ChartField Fund Code Currency USD

Budget Header Status Posted Rate Type CRRNT

Budget Entry Type Recurring Transfer Exchange Rate 1.00000000 📄

Cur Effdt 07/01/2017

Budget Type Expense

Parent Budget Options

- Generate Parent Budget(s)
- Use Default Entry Event

Parent Budget Entry Type

Attachments (1) ←

Long Description
E&G Rate Allocation Change form: Rate transferred from Human Sciences to Information Technology Services for merit increase for p.54277 (Kukus).

Alternate Description

Save Return to Search Previous in List Next in List Notify Refresh Add Update/Display

[Budget Header](#) | [Budget Lines](#) | [Budget Errors](#)



E&G Allocation reports

myFSU | Business Intelligence

E&G Allocations (Recurring) ←

E&G Allocations (Recurring) School Level Data ↓ ↓ ↓
 Time run: 7/12/2017 3:13:03 PM

Group	Division	School	Fund Id	Fund Desc	Budget Faculty	Budget A&P	Budget USPS	Total
University	Academic Affairs	College of Arts & Sciences	110	E&G General Revenue	49,650,376.24	4,272,538.70	4,127,570.72	58,050,485.66
		College of Arts & Sciences Total			49,650,376.24	4,272,538.70	4,127,570.72	58,050,485.66
	Academic Affairs Total				49,650,376.24	4,272,538.70	4,127,570.72	58,050,485.66
University Total					49,650,376.24	4,272,538.70	4,127,570.72	58,050,485.66

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E&G Allocation reports (detail)



Dept ID	Dept ID Description	Journal Date	Journal Id	Long Description	Budget Faculty	Budget A&P	Budget USPS	Total
070000	Dean Coll of Arts & Sciences	10/7/2016	0000260371	October 7, 2016 Staff Merit Increase	0.00	12,921.00	1,835.00	14,756.00
		10/20/2016	SAL0000025	Rate + Benefits Adjustments, Pay Period I, 10/7/16 - 10/20/16	0.00	405.00	0.00	405.00
		11/3/2016	SAL0000028	Rate + Benefits Adjustments, Pay Period J, 10/21/16 - 11/3/16	0.00	2,029.94	0.00	2,029.94
		11/17/2016	SAL0000032	Rate + Benefits Adjustments, Pay Period K, 11/4/16 - 11/17/16	0.00	-1,798.00	0.00	-1,798.00
		12/1/2016	0000262398	November 18, 2016 FLSA Increases	0.00	5,674.70	0.00	5,674.70
			SAL0000035	Rate + Benefits Adjustments, Pay Period L, 11/18/16 - 12/1/16	0.00	45,159.63	0.00	45,159.63
		12/15/2016	0000263300	December 2, 2016 Out-of-Unit Faculty Market Adjustment	1,798.35	0.00	0.00	1,798.35
		1/1/2017	0000263605	Recurring rate transfers to balance the Arts & Sciences Fund 110 and 121 Faculty Salary allocations following the exchange of positions 54180 (Berry) and 54700 (Fleckenstein) between funds	-6,715.13	0.00	0.00	-6,715.13
			SAL0000042	Rate + Benefits Adjustments, Pay Period N, 12/16/16 - 12/29/16	0.00	-3,316.01	0.00	-3,316.01
		1/12/2017	SAL0000046	Rate + Benefits Adjustments, Pay Period O, 12/30/16 - 1/12/17	0.00	-3,746.81	0.00	-3,746.81
		1/26/2017	SAL0000051	Rate + Benefits Adjustments, Pay Period P, 1/13/17 - 1/26/17	0.00	-5,077.46	0.00	-5,077.46
		2/9/2017	SAL0000055	Rate + Benefits Adjustments, Pay Period Q, 1/27/17 - 2/9/17	0.00	-3,717.95	0.00	-3,717.95
		2/23/2017	SAL0000061	Rate + Benefits Adjustments, Pay Period R, 2/10/17 - 2/23/17	0.00	-1,695.74	0.00	-1,695.74
		2/27/2017	0000266767	Biological Science has reclassified A&P Technology Specialist p. 51778 to Faculty Computer Research Specialist p. 55206 and rate is being transferred to fund the faculty position.	0.00	-10,560.80	0.00	-10,560.80
		3/9/2017	SAL0000065	Rate + Benefits Adjustments, Pay Period S, 2/24/17 - 3/9/17	0.00	35,076.84	0.00	35,076.84
070000 Total					1,487,468.62	941,971.25	190,998.02	2,620,437.89



Available Balances

Available Balance = Budget – Encumbrances – Expenses

- **E&G Budget** always includes both **recurring** and **non-recurring** (non-E&G budget is always non-recurring)
- Encumbrances can reflect both recurring (annual appointments) and non-recurring (bonus pay)
- Expenses reflect both recurring (regular payroll) and non-recurring (overtime, bonus pay, payouts, etc.)



E&G Salary Deficits

- Ignore E&G benefits!
- Common causes of salary deficits:
 - Rate adjustments journal
 - Timing (new appointment, increase, payout, etc.)
 - Unbudgeted additional pays
 - Summer salaries
 - Miscellaneous
 - Appointment mix up
 - Converted too much
 - Paychecks cents rounded weekly
- Fixes:
 - Budget transfer (budget)
 - Appointment change (encumbrance)
 - eRDF (expense)



Example: USPS to A&P

- A USPS employee making \$40,000 a year is promoted on December 1, 2017. Their position is reclassified from USPS to A&P (no pay increase).

Before the promotion:

Dept	Fund	Acct	Budget	Encumb	Exp	Avail Bal
555000	110	710400	40,000.00	21,609.20	18,390.80	0.00

After the promotion:

Dept	Fund	Acct	Budget	Encumb	Exp	Avail Bal
555000	110	710400	0.00	0.00	18,390.80	(18,390.80)
555000	110	710300	40,000.00	21,609.20	0.00	18,390.80



FAQs, Resources, & Links



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Frequently asked questions

- Why is my E&G salary available balance not what I expected?
- When is the best time to convert my unused faculty salary?
- A new employee was just hired into a position but I do not see that reflected on my reports in BI. Why?
- What is the “Business Manager” position that is on my report? The position number starts with 0009xxxx. Can I hire on it?
- I want to change how a position is budgeted. How do I do that?
- What should I be doing with the E&G Rate Variance report?



Additional Information

Training & Resources

Queries

+

Training Presentations

+

Job Aids

-

Budget

- [Departmental Guide to Budget Adjustments](#)
- [Overview of E&G Carryforward Balances](#)
- [BI Available Balance Report](#)
- [OMNI Budget Details](#)
- [OMNI Budgets Overview](#)
- [GL Account Roll Ups update as of 7/1/2017](#)
- [Budget Transfer Job Aid](#)

Salary

- [Budgeted Position Report](#)
- [E&G Allocation Report](#)
- [E&G Rate Variance Report](#)
- [Faculty Line Conversions Guide](#)
- [Rate & Salary Reports Access Instructions](#)
- [Guide to E&G Salary Budgets](#)

Other

- [OMNI Identifying Invalid Combos](#)



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Links

Budget Office website

<http://budget.fsu.edu>

Budget Office SharePoint

<https://fsu.sharepoint.com/sites/budget/>

Finance & Administration Financial Policies

<http://policies.vpfa.fsu.edu/policies-and-procedures/financial>



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