



# BUDGET TRAINING MANUAL

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## Our Mission

### STRATEGIC HIGHLIGHTS

The University Budget Office supports the mission of Administrative Services, and the University, by providing operational management of appropriated resources and analytical review of fiscal issues impacting the institution. The University Budget Office is charged with the oversight of the entire University Budget, and therefore will interact through teamwork at all levels of the administration. It is through this interaction that the Budget Office provides its greatest service, supporting individual units in completion of their mission through effective communication and guidance on the utilization of resources.

### TRAINING HIGHLIGHTS

The staff of the University Budget Office is here to provide assistance wherever we can. With that in mind, we offer this training and manual as a means to assist you in the completion of your functions and reach the objectives of your individual units. Under no circumstances however this training should be considered our last available output to assist you in the completion of your task. If there is any assistance we can provide, please let us know.

David Vazquez  
Chief Budget Officer, University Budgets  
Florida Gulf Coast University

Megan Clipse  
Assistant Director, University Budgets  
Florida Gulf Coast University

## The Budget Trail

- Nearly 18 month cycle, begins with...
  - A system wide Legislative Budget Request (LBR) is created
  - The Board of Governor's (BOG) approve the LBR
  - The Governor's Office creates a budget
  - The House and Senate build budget offers in Chambers
  - The "Appropriations Dance Commences"
  - A Budget is born! A 3 day cooling off period begins before voting commences
  - Taxwatch gives the Governor a hand before making veto decisions
  - We finally get a number (May or June)
- While Tallahassee Talks Budget, FGCU Does Also
  - Planning and Budget Council
  - Budget Committee
  - Cabinet
  - University Board of Trustees

The University is constantly projecting, developing, and planning its internal distributions while monitoring the external environment.

## The Color of Money at FGCU

### THERE ARE ALL TYPES OF FUNDS AND SOURCES

- General Revenue (a.k.a. E&G, State Appropriations)
- Educational Enhancement (Lottery)
- Incidental Revenue (Tuition)
- Local Funds
  - Athletics
  - Activity and Service
  - Concessions
  - Financial Aid
- Auxiliary - \*Budget is permission to spend funds that YOU HAVE TO EARN
- Sponsored Research and Programs

### THE FUNDING SOURCE GOES A LONG WAY IN DETERMINING HOW FUNDS CAN BE USED!

### WHAT IS A FOAPAL?

*Every Cost Center of Funding Source has a FOAPAL*

- Unique combinations that generate your cost center
- Used to budget and record expenditures
- Very flexible accounting structure

### FOAPAL DEFINED

- **F**und Code – Type of funds (Aux, E&G, Grant, etc)
- **O**rganization Code – Department funds belong to
- **A**ccount Code – The type of cost associated (general expense, salary, etc)
- **P**rogram Code – Two digit code for the type of activity
- **A**ctivity Code – Do not worry about this one, we do not use it.
- **L**ocation Code – Do not worry about this one, we do not use it.

# BUDGET TRAINING

## Using the Index Code

### INDEX CODE

The INDEX code is the unique identifier for a unique Fund and Org combination

Title	Fund	Org	Index
<b>Budget Office</b> (Gen Rev)	10001	200900	200900
<b>VP Admin</b> (Gen Rev)	10001	200100	200100
<b>Foodservice</b> (Auxiliary)	14037	200100	14037

Fund 10001  
= General  
Revenue

Index Codes beginning  
with 14 or 15 are  
Auxiliary.

### CONNECTING THE "INDEX CODE"

General Revenue Fund: Index Code = Org. Code

Auxiliary/Activity/Athletics Funds: Index Code = Fund Code (usually)

### WHY USE AN INDEX CODE?

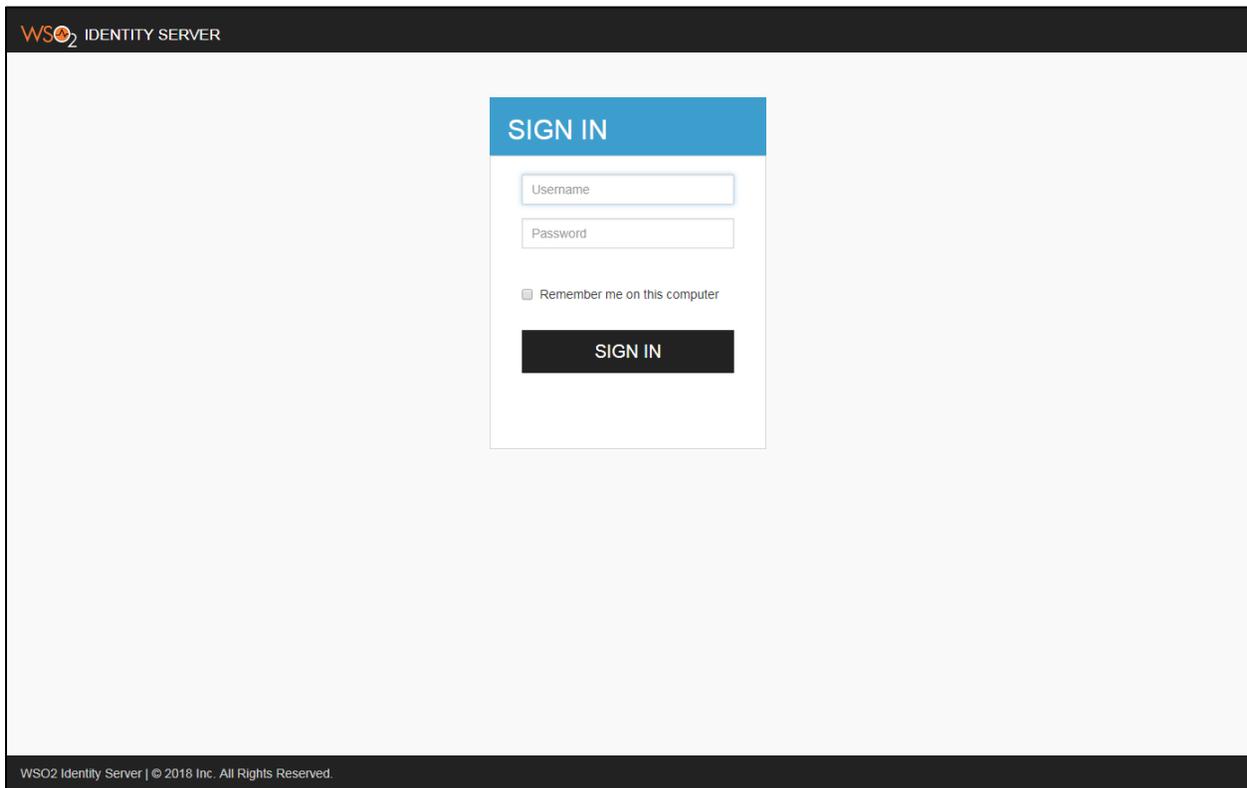
The index code is a unique identifier! Knowing the index code for your funds eliminates any fund/org. mix-ups.

### ACCOUNT POOL CODES

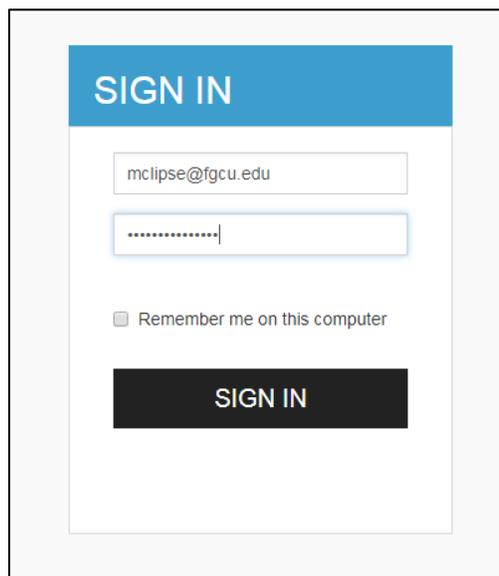
- 6100** Salaries
- 6115** Cell Phone Allowances
- 6200** Temporary Employment (OPS)
- 6300** Employer Contributions (Benefits)
- 7300** Other Operating Expenses
- 7300C** Charge Backs (Reoccurring Expenses – Copy Charges, Postage, Freight and Telephones)
- 7300T** Travel
- 7500** Capital Expenditures
- 8200** Transfer Out (8% Overhead Assessment tied to Auxiliaries)

## Getting Started with Banner 9 Finance

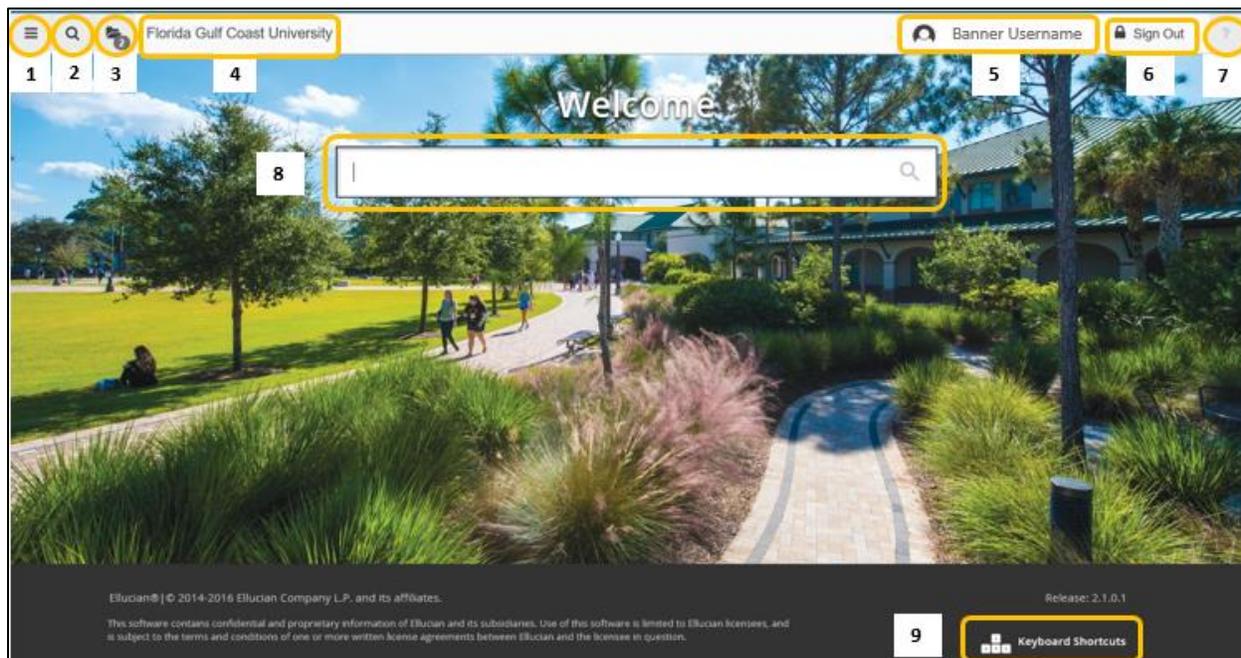
➔ <http://banner.fgcu.edu/> ➔



Banner 9 is now web-based and will run on most internet browsers (Google Chrome, IE, Firefox, etc). You will be directed to the single sign-on page where you will login using your full email address and password:



## Banner 9 Finance Home (Landing) Screen



There are 9 areas of the Landing Page to use in navigation of Banner 9

1. **Menu Icon: (CTRL+ M)** The Menu icon is located in the upper left corner of the Application Navigation Toolbar. Click on the icon to open the Banner Menu, and expand the options by selecting ">". Continue expanding the options to locate individual Pages. Select the Page you are interested in opening and click on the name or hit the Enter key on your keyboard.
2. **Search Icon: (CTRL+SHIFT+Y)** The search Icon (magnifying glass) is located on the Application Navigation Toolbar, just to the right of the Menu icon. Click this icon to open the search window. You may then enter the descriptive name of the Page or the Banner acronym for the Page you are searching for.
3. **Recently Opened Icon: (CTRL+ Y)** The Recently Opened icon is located on the Application Navigation Toolbar, just to the right of the Search icon. It will display with a count of Pages opened after opening a Page. To access a listed (recently opened) Page, click the icon and select the desired Page from the list.
4. **Home Page:** Displays the name of the University; selecting this at any point during navigation will return you to the Landing Page.
5. **Banner User Name:** Displays the Banner Username of the person logged into the account.
6. **Sign Out button: (CTRL+ SHIFT+F)** Use the Sign Out link in the upper right corner when closing the application (instead of closing your browser window) to ensure that you are logged out of Banner 9.
7. **Help Icon: (CTRL+ SHIFT+L)** Select the Help icon (?) to display information about the Page you are currently viewing.
8. **Search Box:** Enter the descriptive name or Banner acronym of the Page you are searching for to display options. Click on the desired entry or use the Enter key on your keyboard to access the Page.

**Keyboard Shortcuts:** Application Navigator Page has a set of keyboard shortcuts, which you can review by clicking on Keyboard Shortcuts at the bottom right corner of the Page.

**\*\*Please reference the Banner 9 user-guide provided by BTS for more detailed navigational instructions\*\***

## Banner Activity Column Titles & Meanings

The primary forms used for budget management are:

**FGIBDST** – Organization Budget Status Form

**FGIBAVL** – Budget Availability Status Form (Used by Procurement to determine if budget is available to complete purchases.)

**FGITBSR** – Trial Balance Summary Form

What do these letters mean?

**F** Finance

**G** General Ledger

**I** Inquiry Form

**BAVL** Budget Available

**BDST** Organizational Budget Status

**TBSR** Trial Balance Summary

**Adjusted Budget** – Amount of budget posted for this index for the fiscal period.

**YTD Activity** – Amount of budget that has been used (year to date).

**Commitments** – Budget from last Fiscal Year that is committed to cover a specific expense in the current fiscal year.

**Available Balance** – Represents the budget available for use for each specific account type.

# BUDGET TRAINING

## FGIBAVL

### Budget Availability Status Form at the Pool Level

Used by Procurement to determine budget availability to process purchases.

Florida Gulf Coast University | Miss Megan Nicole Clipse | Sign Out

Budget Availability Status FGIBAVL 9.3.6 (FGTR)

Chart: L Fiscal Year: 17 Index: 200900 Commit Type: Both Fund: 10001 General Revenue Approp Organization: 200900 Budget Office Program: 61 General Administration Account: 6100

Control Organization: Control Program:

Control Account: Pending Documents:

Get Started: Complete the fields above and click Go. To search by name, press TAB from an ID field, enter your search criteria, and then press ENTER.

This screen displays the available balance for a particular FUND-ORG, the budget balance at a pool level and identifies the accounts to which they belong.

Insert the INDEX CODE <tab>, select **Uncommitted** and now you **MUST** enter ACCOUNT (use 6100 to see all of the account codes available). Click **Go** or press ENTER.

Florida Gulf Coast University | Miss Megan Nicole Clipse | Sign Out

Budget Availability Status FGIBAVL 9.3.6 (FGTR)

Chart: L Fiscal Year: 17 Index: 200900 Commit Type: Both Fund: 10001 General Revenue Approp Organization: 200900 Budget Office Start Over

Account: 6100 Salaries & Benefits - Pool Account Program: 61 General Administration Keys ... Control Account: 6100 Control Program: Pending Documents:

Account	Title	Adjusted Budget	YTD Activity	Commitments	Available Balance	Pending Documents
5100	Salaries & Benefits - Pool Account	183,749.00	182,980.41	0.00	768.59	<input type="checkbox"/>
6300	Employer Contributions - Pool ...	0.00	0.00	0.00	0.00	<input type="checkbox"/>
7300	Other Operating Expense - Pool...	400.00	220.43	0.00	179.57	<input type="checkbox"/>
7300C	Charge Back Pool Acct	1,432.00	932.16	0.00	499.84	<input type="checkbox"/>
7300T	Travel Pool Account	2,753.19	1,633.67	0.00	1,119.52	<input type="checkbox"/>
<b>Total</b>		<b>188,334.19</b>	<b>185,766.67</b>	<b>0.00</b>	<b>2,567.52</b>	

ADJUSTED BUDGET - YTD ACTIVITY - COMMITMENTS = AVAILABLE BALANCE

Record 1 of 5

In order to view the available balance for a different FUND-ORG, click **Start Over** or <(F5)> on your keyboard

The Available Balance Total on this form includes reservations created by requisition in process and requisitions that are complete in the approval process in addition to approved and posted requisitions. Displaying this inclusive balance will help you prevent NSF transaction during the requisition process.

# BUDGET TRAINING

## FGIBDST

### Organization Budget Status Form

\*Reflects completed transactions, not the remaining or available budget.

Florida Gulf Coast University | Miss Megan Nicole Clipse | Sign Out

Organization Budget Status FGIBDST 9.3.6 (FGTR)

Chart: L Florida Gulf Coast University | Fiscal Year: 17

Index: 200900 | Query Specific:

Include Revenue:  | Account: | Commit Type: Uncommitted

Accounts: | Fund: 10001 General Revenue Approp

Organization: 200900 Budget Office | Account: |

Program: 61 General Administration | Activity: |

Account Type: | Location: |

Get Started: Complete the fields above and click Go. To search by name, press TAB from an ID field, enter your search criteria, and then press ENTER.

Enter your **INDEX CODE** <tab> which will populate the remaining necessary fields. Under the **Commit Type** drop down, select **Uncommitted** in order to see information from this fiscal year.

Committed items must be used by Dec. 31st each year. This is money that has been encumbered (ex: a PO that remains unpaid from last FY).

*Tip: If Include Revenue Accounts is checked, the net total for Available Balance will not display. Uncheck Include Revenue Accounts to show net total for Available Balance.*

Once you have the requested information in the selected fields, click .

A new screen will appear listing the financial information in account code order or line item detail. To go back and input another FUND and ORG click .

Florida Gulf Coast University | Miss Megan Nicole Clipse | Sign Out

Organization Budget Status FGIBDST 9.3.6 (FGTR)

Chart: L Florida Gulf Coast University | Fiscal Year: 17 | Index: 200900 | Budget Office | Query Specific Account:  | Include Revenue Accounts:  | Commit Type: Uncommitted

Organization: 200900 Budget Office | Fund: 10001 General Revenue Approp | Program: 61 General Administration | Account: | Account Type: | Activity: | Location: |

ORGANIZATION BUDGET STATUS

Account	Type	Title	Adjusted Budget	YTD Activity	Commitments	Available Balance
6100	L	Salaries & Benefits - Pool Account	182,449.00	0.00	0.00	182,449.00
6106	L	A & P Salary	0.00	181,680.41	0.00	-181,680.41
6115	L	Cell Phone Allowance	1,300.00	1,300.00	0.00	0.00
6301	L	Social Security	0.00	0.00	0.00	0.00
6314	L	Optional Retirement Plan	0.00	0.00	0.00	0.00
6402	L	State Health-Employer's Contrib	0.00	0.00	0.00	0.00
6403	L	State Life-Employer's Contrib	0.00	0.00	0.00	0.00
6406	L	FGCU Basic Life Plan	0.00	0.00	0.00	0.00
7123	E	Professional Fees Other	0.00	0.00	0.00	0.00
7300	E	Other Operating Expense - Pool ...	400.00	0.00	0.00	400.00
7300C	E	Charge Back Pool Acct	1,432.00	0.00	0.00	1,432.00
7300T	E	Travel Pool Account	2,561.00	0.00	0.00	2,561.00
7302	E	Long Distance Charge	0.00	21.01	0.00	-21.01
7307	E	Depart Equip Charge	0.00	911.15	0.00	-911.15
7333	E	In State Travel	0.00	1,483.07	0.00	-1,483.07
7340	E	Registration Fee with Travel	0.00	0.60	0.00	-0.60
7377	E	Equip Under \$5000	0.00	5.99	0.00	-5.99
7731	E	Comp Software Under \$5000	0.00	214.44	0.00	-214.44
<b>Net Total</b>			-188,142.00	-185,616.67	0.00	

Record 1 of 18

20 Per Page

\*\*Beware of default view! If you have more lines than the defaulted 20, you will need to select the drop down arrow to view more\*\*

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## FGIBDST (Transaction Detail)

Florida Gulf Coast University | Miss Megan Nicole Clipse | Sign Out

Organization Budget Status FGIBDST 9.3.6 (FGTR)

Chart: L Florida Gulf Coast University | Fiscal Year: 17 | Index: 200900 | Budget Office | Query Specific Account:  | Include Revenue Accounts:  | Commit Type: Uncommitted

Organization: 200900 | Budget Office | Fund: 10001 | General Revenue Approp | Program: 61 | General Administration | Account: | Account Type: | Activity: | Location:

ORGANIZATION BUDGET STATUS

Account	Type	Title	Adjusted Budget	YTD Activity
6100	L	Salaries & Benefits - Pool Account	182,449.00	0.00
6106	L	A & P Salary	0.00	41.00
6115	L	Cell Phone Allowance	1,300.00	0.00
6301	L	Social Security	0.00	0.00
6314	L	Optional Retirement Plan	0.00	0.00
6402	L	State Health-Employee's Contrib	0.00	0.00
6403	L		0.00	0.00
6406	L		0.00	0.00
7123	L		0.00	0.00
7300	L		400.00	400.00
7300C	L		0.00	1,432.00
7300T	L	Travel-00, Account	2,561.00	0.00
7302	E	Long Distance Charge	0.00	21.01
7307	E	Depart Equip Charge	0.00	911.15
7333	E	In State Travel	0.00	1,483.07
7340	E	Registration Fee with Travel	0.00	0.60
7377	E	Equip Under \$5000	0.00	5.99
7731	E	Comp Software Under \$5000	0.00	214.44
Net Total			-188,142.00	-185,616.67

1) Click in any field you want to see detail of, and then select the "RELATED" icon.

2) Use the RELATED icon to view any further detail page such as FGIOENC for encumbrances or FGITRND Transaction Detail.

Record 15 of 18

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The balance on this form will not tie to the one found on FGIBAVL because this form does not take into account reservations created by requisition in-process and completed requisition in the approval process. Only requisitions that have been approved, completed and posted are included in the commitments column of this form.

To access **transaction details** (budget transfers, invoices, etc) for specific accounts, click the transaction you wish to access, and at the top right of the screen click  and **Transaction Detail Information** (FGITRND).

# BUDGET TRAINING

## TRANSACTION DETAIL INFORMATION

Florida Gulf Coast University | Miss Megan Nicole Clipse | Sign Out

Detail Transaction Activity FGTRND 9.3.6 (FGTR) | ADD | RETRIEVE | RELATED | TOOLS

COA: L Fiscal Year: 17 Index: 200900 Fund: 10001 Organization: 200900 Account: 7333 Program: 61 Activity: Location: Period: Commit Type: Uncommitted Start Over

Account	Organization	Program	Field	Amount	Increase (+) or Decrease (-)	Type	Document *	Transaction Date *	Activity Date *	Description	Commit Type	Fa
7333	200900	61	YTD	-13.47	-	IPNC	S0334059	03/16/2017	03/16/2017	Enterprise Rent a Car	U	10
7333	200900	61		-18.48		IPNC	S0333656	03/10/2017	03/10/2017	Embassy Suites - Altamonte Springs	U	10
7333	200900	61	YIU	-25.20		IPNC	S0333657	03/10/2017	03/10/2017	Embassy Suites - Altamonte Springs	U	10
7333	200900	61	YTD	-12.60	-	IPNC	S0333655	03/10/2017	03/10/2017	Embassy Suites - Altamonte Springs	U	10
7333	200900	61	YTD	235.20	+	IPNI	S0333036	03/03/2017	03/03/2017	Embassy Suites - Altamonte Springs	U	10
7333	200900	61	YTD	31.00	+	IPNI	S0333029	03/03/2017	03/03/2017	7-Eleven Inc	U	10
7333	200900	61	YTD	117.60	+	IPNI	S0333030	03/03/2017	03/03/2017	Embassy Suites - Altamonte Springs	U	10
7333	200900	61	YTD	131.97	+	IPNI	S0332951	03/02/2017	03/02/2017	Enterprise Rent a Car	U	10
7333	200900		YTD	172.48	+	IPNI	S0332952	03/02/2017	03/02/2017	Embassy Suites - Orlando - Jamaican	U	10
7333	200900	61	YTD	13.88	+	IPNI	S0332949	03/02/2017	03/02/2017	P-CARD VENDOR	U	10
7333	200900	61	YTD	18.38	+	IPNI	S0332950	03/02/2017	03/02/2017	Chevron USA Inc	U	10
7333	200900	61	YTD	50.15	+	INEI	I0287159	03/02/2017	03/02/2017	Vazquez, David	U	10
7333	200900	61	YTD	92.00	+	INEI	I0286895	02/28/2017	02/28/2017	Clipse, Megan Nicole.	U	10
7333	200900	61	YTD	250.00	+	IPNI	S0312671	07/08/2016	07/08/2016	Caribe Royale Orlando Resort	U	10
7333	200900	61	YTD	250.00	+	IPNI	S0312672	07/08/2016	07/08/2016	Caribe Royale Orlando Resort	U	10
7333	200900	61	YTD	21.70	+	IPNI	S0312668	07/08/2016	07/08/2016	Racetrac Petroleum Inc	U	10
7333	200900	61	YTD	33.00	+	IPNI	S0312669	07/08/2016	07/08/2016	7-Eleven Inc	U	10
7333	200900	61	YTD	88.50	+	IPNI	S0312670	07/08/2016	07/08/2016	Enterprise Leasing Company of FL LL	U	10
7333	200900	61	YTD	23.96	+	INEI	I0273764	07/01/2016	07/01/2016	Vazquez, David	U	10
7333	200900	61	YTD	23.00	+	INEI	I0273731	07/01/2016	07/01/2016	Clipse, Megan Nicole.	U	10
			<b>Total</b>	<b>1,483.07</b>	<b>+</b>							

1 of 1 | 50 Per Page | Record 1 of 20

QUERY Record: 1/20 FGTRND.DISPLAY\_ADCT\_CODE [1] ellucian

Above, all completed transactions in the selected account code for the current fiscal year.

**Type** – BD1=Budget posting, BD2=Permanent budget adjustment, BD4=Temporary budget adjustment

**Document** – L##### Budget Load, J##### Journal Voucher receipt for transfer, JE = Journal Entry (Controller's Office), E= Encumbrance, I=Invoice/P-Card, S0 = Standing Order

To access transaction details (budget transfers, invoices, etc) on any of your specific accounts, click the transaction you wish to access, click on **RELATED, Query Document Type** (repeat the process to drill down even further).

## FGITBSR

### Trial Balance Summary Form

Auxiliary Cash Position – Cash collected, spent and the amount of remaining = cash

The screenshot shows the search interface for the Trial Balance Summary Form. At the top, it displays the user's name 'Miss Megan Nicole Clipse' and a 'Sign Out' button. Below this is a search bar with the text 'Florida Gulf Coast University'. The main form area contains several input fields: 'COA: \*' with a dropdown menu, 'Fund: 15024' with a dropdown menu, 'Account:' with a dropdown menu, 'Fiscal Year: \* 18' with a dropdown menu, 'OR Fund Type:' with a dropdown menu, and 'OR Acct Type:' with a dropdown menu. A green 'Go' button is located to the right of the 'Fiscal Year' field. Below the form is a grey instruction box that reads: 'Get Started: Complete the fields above and click Go. To search by name, press TAB from an ID field, enter your search criteria, and then press ENTER.'

This screen will be beneficial to you if you have **AUXILIARY** funds or any accounts that handle **CASH**. Activity and Service cash - Sponsored Research, or Athletics - **FUND=INDEX** for these.

In this screen you will leave the default settings as shown above but you will have to insert your **FUND ONLY** in the box above.

Use  to view your fund balance and cash position as of today.

The screenshot shows the results table for the Trial Balance Summary Form. The table is titled 'CURRENT FUND BALANCE' and has columns for 'Acct Type', 'Account', 'Description', 'Beginning Balance', 'Debit/Credit', 'Current Balance', and 'Debit/Credit'. The table contains 14 rows of data, including a total row for 'ALL ACCOUNTS'. The 'Current Fund Balance' is 18,372.37 Credit. The table also includes a footer with 'Record 1 of 11' and a 'SAVE' button.

Acct Type	Account	Description	Beginning Balance	Debit/Credit	*	Current Balance	Debit/Credit	*
1A	1120	Cash Interfund	17,229.12	Debit		18,149.37	Debit	
1C	1302	Accounts Receivable Fees		243.00	Debit	223.00	Debit	
2A	2101	Accounts Payable		0.00	Credit	0.00	Credit	
3A	3011	Revenue Control		0.00	Credit	13,600.25	Credit	
3A	3013	Budgeted Revenue Control		0.00	Debit	12,500.00	Debit	
3A	3021	Expenditure Control		0.00	Debit	12,700.00	Debit	
3A	3023	Budgeted Expenditure Control		0.00	Credit	14,000.00	Credit	
3A	3041	Encumbrance Control		0.00	Debit	0.00	Debit	
3A	3043	Reserve for Encumbrance		0.00	Credit	0.00	Credit	
3A	3051	Budgeted Change to Fund Balance		0.00	Debit	1,500.00	Debit	
4A	4120	Fund Balance	17,472.12	Credit		17,472.12	Credit	
	Total	ALL ACCOUNTS		0.00			0.00	
						Current Fund Balance	18,372.37	Credit

## Gulfline/Banner Self-Service

1. Open Internet Explorer and click on the Gulfline link through the FGCU Homepage (top right corner).
2. This link should have taken you to a screen where it will ask you for your user ID and pin. The user id will be your University Identification Number (UIN) and the password will match your computer login initially. Press enter and this should take you to the Welcome screen. It should read: **Welcome (Your Name), to the WWW Information System.**
3. Once in Banner Gulfline, please click on the Finance tab. If you are unable to see this option, contact the Budget Office.

Once you are in the Finance link you will find a page like below:

Finance

Budget Queries  
Encumbrance Query  
View Document  
Budget Development

[ Budget Queries | Encumbrance Query | View Document | Budget Development ]

RELEASE: 8.7

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# BUDGET TRAINING

## BUDGET QUERIES

This screen will allow you to create reports to monitor your budget activity. It runs off of the same database as Banner.

The screenshot shows a web browser window with the URL [https://gulfline.fgcu.edu/pls/fgpo/bwfkprvu.P\\_Budget\\_Start](https://gulfline.fgcu.edu/pls/fgpo/bwfkprvu.P_Budget_Start). The page header includes the Florida Gulf Coast University logo and the word "GULFLINE". A navigation menu contains tabs for "Personal Information", "Student", "Financial Aid", "Faculty Services", "Employee", and "Finance". Below the menu is a search bar with a "Go" button and links for "MENU", "SITE MAP", "HELP", and "EXIT".

### Budget Queries

To create a new query choose a query type and select Create Query. To retrieve an existing query choose a saved query and select Retrieve Query.

**Create a New Query**

Type

- Budget Status by Account
- Budget Status by Account
- Budget Status by Organizational Hierarchy
- Budget Quick Query

**Retrieve Existing Query**

Saved Query

- None

Retrieve Query

[ [Budget Queries](#) | [Encumbrance Query](#) | [View Document](#) | [Budget Development](#) ]

RELEASE: 8.3

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After selecting the type of query, click on **Create Query** and you will get the following screen:

# BUDGET TRAINING

## OPERATING LEDGER DATA

Budget Queries

Select the Operating Ledger Data columns to display on the report.

<input checked="" type="checkbox"/> Adopted Budget	<input checked="" type="checkbox"/> Year to Date
<input checked="" type="checkbox"/> Budget Adjustment	<input checked="" type="checkbox"/> Encumbrances
<input checked="" type="checkbox"/> Adjusted Budget	<input checked="" type="checkbox"/> Reservations
<input checked="" type="checkbox"/> Temporary Budget	<input checked="" type="checkbox"/> Commitments
<input checked="" type="checkbox"/> Accounted Budget	<input checked="" type="checkbox"/> Available Balance

Save Query as:

Shared

[ [Budget Queries](#) | [Encumbrance Query](#) | [View Document](#) | [Budget Development](#) ]

RELEASE: 8.3

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*Select the information you need displayed by checking the box.*

**Adopted Budget:** Original budget as given at the beginning of the fiscal year on July 1<sup>st</sup>

**Budget Adjustment:** The combination of all temporary and permanent budget transfers

**Adjusted Budget:** Total of the adopted budget plus the adjustments

**Temporary Budget:** The total of temporary budget adjustments only

**Accounted Budget:** Total budget allotted during the fiscal year

**Year to Date:** Expenditures made year to date

**Encumbrances:** Purchase orders established

**Reservations:** Pending requisitions

**Commitments:** Total of encumbrances and reservations

**Available Balance:** Total adjusted budget less all commitments and expenditures

*Click **continue** to get to the following screen:*

# BUDGET TRAINING

Budget Queries

Fiscal year: 2016 Fiscal period: 12  
Comparison Fiscal year: None Comparison Fiscal period: None  
Commitment Type: Uncommitted

Chart of Accounts: L Index: 200900  
Fund: 10001 Activity:   
Organization: 200900 Location:   
Grant: Fund Type:   
Account: Account Type:   
Program: 61

Include Revenue Accounts  
Save Query as:   
 Shared  
Submit Query

[ Budget Queries | Encumbrance Query | View Document | Budget Development ]

RELEASE: 8.3

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Once you have Fiscal Year, Period, and Commitment Type jump straight to the **Index** tab and type in your specific account. Click **Submit Query** and Gulflines will refresh the page with the Fund, Organization and Program Code. **Hit Submit Query** again when you are ready to view the report.



# BUDGET TRAINING

## Rate Transfers

To submit a Rate Transfer please fill out this form and submit it to the budget office by fax (X1010), inter-office mail, or e-mail ([mclipse@fgcu.edu](mailto:mclipse@fgcu.edu)).



### RATE TRANSFER REQUEST

Organization/Division: \_\_\_\_\_

Date: \_\_\_\_\_



#### Rate Justification


*\*If Rate Transfer occurs across Orgs. you must also submit a Budget Transfer Request\**

	Fund	Org.	Account Code	Position No.	Current Rate	Increase	Decrease	New Rate
1								
2								
3								
4								
5								
6								
7								
8								

Requester \_\_\_\_\_

Date \_\_\_\_\_

Total: \_\_\_\_\_

Dean/Director or Above \_\_\_\_\_

Date \_\_\_\_\_

Acad. Affairs Budget Officer \_\_\_\_\_

Date \_\_\_\_\_

#### Administrative Use Only

Processing Complete: \_\_\_\_\_

Date: \_\_\_\_\_

9/25/2010

This form can be found on the Budget Office Website:

<http://www.fgcu.edu/BudgetOffice/forms.html>

## Budget Manager Responsibilities

### THE BUDGET MANAGER:

- Serves as the official contact for the department concerning financial matters
- Ensures that the department's financial affairs operate in accordance with the University's Policies and Procedures
- Maintains departmental balances. Department's Available Balance (E&G) and Available Cash Balance (Auxiliary funds, non E&G) should remain positive. Negative balances require immediate attention; transfers will not be processed before the negative balance is resolved.
- Submits Annual Operating Budget. In preparation for the new fiscal year, budget submissions are posted at the end of the fiscal year. The submissions are based on expenditure reports, budget reports, and anticipated amendments.
- Processes and/or submits the required documentation. With the approval of the appropriate persons, the budget manager is responsible for processing amendments to an index's rate, budget, and other matters as needed.
- Responsible for navigating and interpreting the University's online financial systems. Budget managers are responsible for attending Budget Office training sessions to garner the necessary skills used to operate and understand Banner and Gulflin data.

## Negative Account Balances

### BUDGET MANAGEMENT POLICY (3.025)

The University Budget office is responsible for the management and oversight of the departmental budgets. The University Budget Office is at its discretion, will complete budget transfers or other financial transitions in order to rectify budgets which are negative at the “pool” level. This policy does not apply to the Sponsored Research Trust Fund.

This policy requires all departments maintain a positive budget.

This policy is created to provide the University Budget Officer with the authority to properly manage various departmental budgets, as well as the University budget in order to assure the University meets its financial obligations for responsible management of University funds.

Upon close of the fiscal month, the University Budget Officer will review budgets and identify those areas with negative balances at the pool level, and/or funds where revenues do not meet expenses. When necessary, the University Budget Officer will reallocate resources from within the unit to rectify negative balances or negative cash balances. Prior to doing so, the Budget Officer will notify the appropriate department personnel via email of the negative position. Departments will have three business days from the notification to rectify any outstanding issues before action will be taken by the University Budget Officer. In the event that a budget transfer is used to solve a negative balance, such transfer will be processed as a non-recurring amendment.

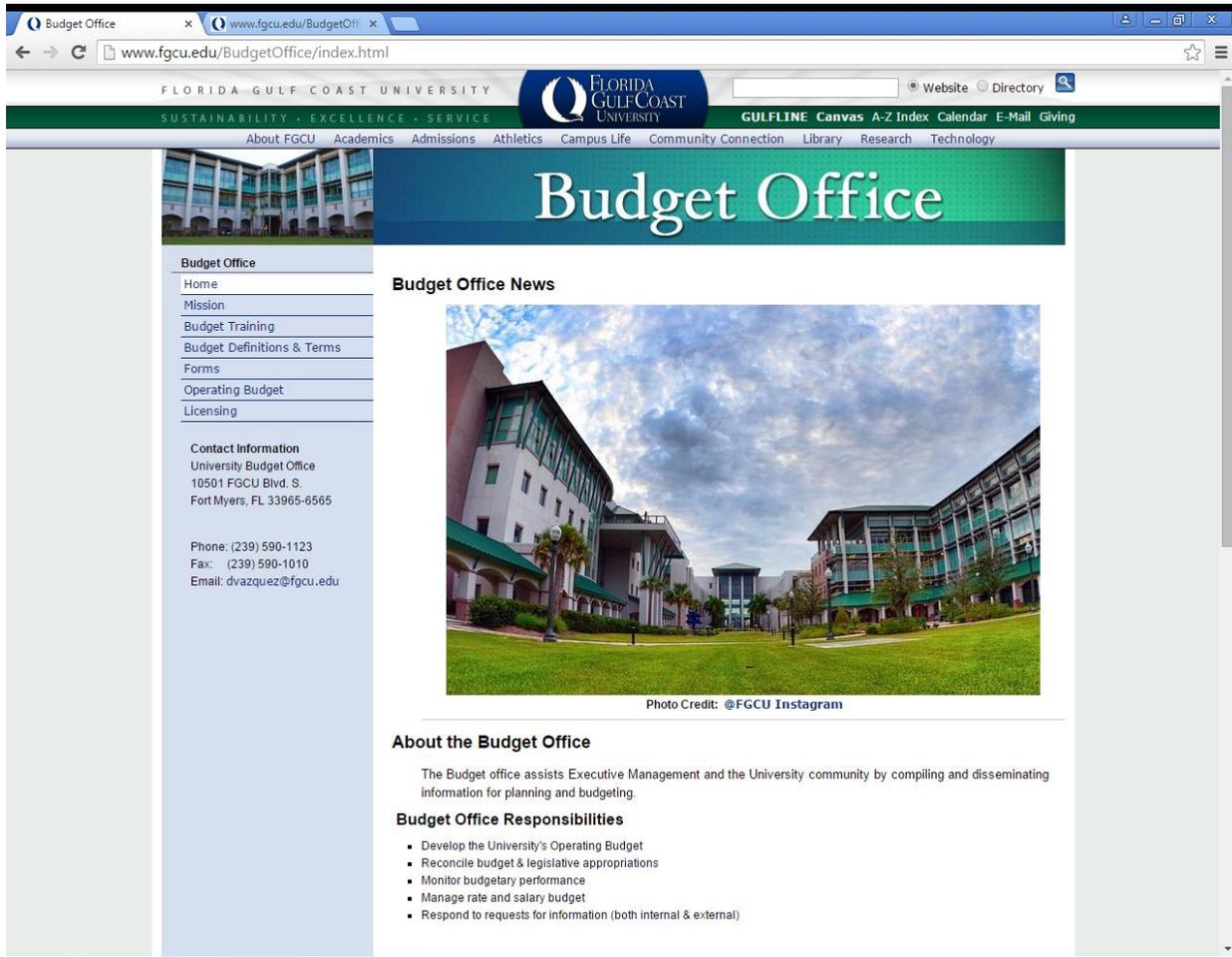
Should the University Budget Officer reallocate budget to rectify a negative balance, or if its actions otherwise impact the financial resources of a given unit, said unit will be notified once such adjustments are made.

*For a complete description of Policy 3.025 visit:*

*[http://www.fgcu.edu/generalcounsel/files/policies/3\\_025\\_Budget\\_Management\\_Policy\\_1\\_27\\_10.pdf](http://www.fgcu.edu/generalcounsel/files/policies/3_025_Budget_Management_Policy_1_27_10.pdf)*

## University Budgets Website

➡ <http://www.fgcu.edu/BudgetOffice/index.html> ⬅



The screenshot shows the Florida Gulf Coast University Budget Office website. The browser address bar displays [www.fgcu.edu/BudgetOffice/index.html](http://www.fgcu.edu/BudgetOffice/index.html). The website header includes the university logo and navigation links such as "About FGCU", "Academics", "Admissions", "Athletics", "Campus Life", "Community Connection", "Library", "Research", and "Technology". A green banner prominently features the text "Budget Office".

On the left side, there is a navigation menu with the following items:

- Budget Office
- Home
- Mission
- Budget Training
- Budget Definitions & Terms
- Forms
- Operating Budget
- Licensing

Below the menu is the "Contact Information" section:

**Contact Information**  
University Budget Office  
10501 FGCU Blvd. S.  
Fort Myers, FL 33965-6565

Phone: (239) 590-1123  
Fax: (239) 590-1010  
Email: [dvazquez@fgcu.edu](mailto:dvazquez@fgcu.edu)

The main content area features a "Budget Office News" section with a large photograph of a modern university building. Below the photo, it says "Photo Credit: @FGCU Instagram".

Below the news section is the "About the Budget Office" section, which states: "The Budget office assists Executive Management and the University community by compiling and disseminating information for planning and budgeting."

Finally, there is a "Budget Office Responsibilities" section with a bulleted list:

- Develop the University's Operating Budget
- Reconcile budget & legislative appropriations
- Monitor budgetary performance
- Manage rate and salary budget
- Respond to requests for information (both internal & external)

Here you can download forms, access budget reports and much more.

If you have any questions feel free to contact the Budget Office.

**We are here to help you!**

## Glossary

<b>Account Codes</b>	is the designation assigned by the Controller's Office to track expenditures, such as Revenues, Labor and Direct Expenditures.
<b>Administered Funds</b>	is a program component which includes those funds administered by the Board of Governors - General Office for education programs, medical training, student financial aid, and contract and grant activities of a system wide nature funded by federal, state or private agencies.
<b>Administrative and Professional (A&amp;P)</b>	is comparable to Instructional and Research Faculty positions, categorization of administrative and professional employees exempted from the Career Service Plan under Section 110.205(2) (f)2., F.S. (1980).
<b>Administrative Direction and Support Services (ADSS) - E&amp;G</b>	is a program component which includes the administrative, management and support services which assists in the delivery of academic programs of the university.
<b>Administrative Direction and Support Services (ADSS) Division of Colleges and Universities General Office</b>	is the program component which includes administrative support units which assist in the operation of the Board of Governors and the internal management services associated with the delivery of the programs and activities of the universities.
<b>Allocated Positions</b>	are the staff or faculty employment positions allocated for each fiscal year in the University Operating Budget. An allocated position exists whether it is filled with an employee or not.
<b>Allocation Summary</b>	is a document which contains the allocation of resources to the eleven universities, the Special Units and the Board of Governors General Office in accordance with the General Appropriations Act, the Implementing Legislation Bill, the Legislative Appropriation Workpapers, the Letter of Intent, and the SUS Strategic Plan.
<b>Annual Salary</b>	Rate is the salary to be paid a position on an annualized basis.
<b>Appropriation</b>	is the legal authorization to make expenditures for specific purposes within the amounts authorized in the appropriations act.
<b>Appropriations Act</b>	contains the fiscal authorization by the Legislature, based upon legislative budgets or based upon legislative findings of the necessity for an authorization when no legislative budget is filed, for the expenditure of amounts of money by an agency, the judicial branch, and the legislative branch for stated purposes in the performance of the functions it is authorized by law to perform.
<b>Authorized Position</b>	is a position included in an approved budget. In counting the number of authorized positions, part-time positions shall be converted to full-time equivalents.
<b>Authorized Position File</b>	is a data file that contains personnel and resource information related to individual employees and the utilization of personnel resources.
<b>Auxiliary Enterprise is a budget entity which</b>	is comprised of ancillary support units on each university campus. The major activities are student housing, food service, bookstores, central stores, facilities maintenance, and computer support.
<b>B</b>	
<b>Base Operating Funds or Estimated Expenditures</b>	is the starting point for the agency legislative budget request or allocation.

# BUDGET TRAINING

**Budget Entity** is the lowest unit to which funds are specifically appropriated in the appropriations act.

## C

**Collective Bargaining** is the performance of the mutual obligations of the public employer and the bargaining agent of the employee organization to meet at reasonable times, to negotiate in good faith, and to execute a written contract with respect to agreements reached concerning the terms and conditions of employment, except that neither party shall be compelled to agree to a proposal or be required to make a concession unless otherwise provided in this part.

**Concessions** are the generated resources from various vending machines located about the campuses. Since the methods of operation vary among the campuses, one should not attempt to correlate the level of revenue with the student population. For example, a larger campus might have fewer vending machines because strategically located food service units serve most of its need. Universities operate such locations as extensions of its food services operation, which is accounted for within the auxiliary enterprises budget entity.

**Continuing Appropriation** means an appropriation automatically renewed without further legislative action, period after period, until altered or revoked by the Legislature.

**Contracts and Grants** is a budget entity which contains activities in support of research, public service, and training. these activities are funded with awards from federal, state, local and private sources.

**Corridor Funding** the University is funded to generate specific numbers of annual FTEs at each level: Lower, Upper, Graduate Classroom, and thesis/ Dissertation. Florida Statutes provide that if the actual enrollment for any university is less than the funded enrollment by from zero to five percent for a fiscal year, the university shall receive full funding as allocated. If the actual enrollment for any university is less than the planned enrollment by more than five percent for any 2 consecutive fiscal years, the university's enrollment plan for the next year shall be reduced. If actual enrollment exceeds planned enrollment by more than 5 percent, an explanation of the excess shall be provided with the next year's enrollment plan. the analysis of enrollment conducted for implementing this subsection shall be based on the categories of enrollment used in the educational and general appropriations.

## D

**Departmental Account** is the lowest level of accumulation for preparation of the university's Operating Budget such as President's Office, University Controller's Office, Department of Chemistry, etc.

**Disbursement** is the payment of an expenditure.

## E

**Educational and General** is a budget entity that contains resources that provide educational opportunities to the citizens of Florida through instructional programs leading to formal degrees at the baccalaureate, masters, and doctoral levels; research directed toward solving technical, social and economic problems facing the state and nation; and public service programs which apply the expertise of university personnel in solving public problems.

**Educational and General** Appropriations by the Legislature are used to support instruction and non-instructional activities, research, public service, academic administration, and Type I Centers. the funds received are transferred into the traditional categories of Salaries and Benefits, Other Personal Services, Expenses, Operating Capital Outlay, and Electronic Data Processing.

# BUDGET TRAINING

<b>Established Position</b>	is an authorized position which has been classified in terms of its job and duties and pay plan as provided by law.
<b>Expenditure</b>	is the creation or incurrence of a legal obligation to disburse money.
<b>Expenditure Analysis</b>	is a document which reports the actual expenditures (fiscal and personnel) for the fiscal year ending the previous June 30 and includes total expenditures from all sources and distinguishes costs for master's and doctoral programs as well as direct, indirect, and full cost data.
<b>Expense</b>	is an expenditure category that covers such items as contractual services, commodities, and supplies of a consumable nature, current obligations, and fixed charges. Payments to other funds or local, state, or federal agencies are included in this budget classification of expenditures.

## F

<b>Fiscal Year of the State</b>	is the period of time beginning July 1 and ending on the following June 30, both dates inclusive.
<b>Fixed Capital Outlay</b>	is a budget entity and expenditure category which includes the resources related to real property (land, buildings, including appurtenances, fixtures and fixed equipment, structures, etc.), including additions, replacements, major repairs, and renovations to real property which materially extend its useful life or materially improve or change its functional use and including furniture and equipment necessary to furnish and operate a new or improved facility, when appropriated by the Legislature in the fixed capital outlay appropriation category.
<b>Florida Accounting Information Resource Subsystem (FLAIR)</b>	is the state system used for tracking revenue and disbursement activities within the state agencies.) Historical information from this file -- prior year expenditures -- is used as the initial point of developing a Legislative Budget Request and is also used as a comparison point in the approval of an Operating Budget.
<b>Front End Funded Programs</b>	are academic programs which will receive front end funding for planning and implementation for three years. During the fourth year, the recurring portion of the funds and associated positions in the Instruction and Research Program Component will be deducted. the enrollment associated with these programs will then become part of the enrollment workload issue for generating funds and positions to continue the programs.
<b>Full-time Equivalent (FTE) Enrollment (Annualized)</b>	A workload measure based on credit hours generated for each term divided by the appropriate undergraduate or graduate divisor. In Fall or Spring term, an FTE is equivalent to 15 credit hours at the undergraduate level or to 12 credit hours at the graduate level. In the Summer term, an FTE is 10 credit hours at the undergraduate level or 8 credit hours at the graduate level.
<b>Fund</b>	is a cash account which receives monies from designated sources such as the following: General Revenue Fund - state revenues Educational Enhancement Fund - lottery receipts Trust Funds - receipts from designated sources such as student fees, federal sources, etc.

## G

<b>General Appropriations Act and Summary Statement of Intent is</b>	a document developed pursuant to Section 216.77(1), Florida Statutes, the Chairmen of the House and Senate Committees on Appropriations jointly transmit a General Appropriations Act and Summary Statement of Intent to the Governor, State Comptroller, and Auditor General. the summary document compares the Governor's Budget Recommendations to the funds appropriated for the fiscal year. the Appropriations Act and intent documents are to be considered the approved
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# BUDGET TRAINING

operating budget for operational and fixed capital outlay expenditures for each state agency.

## Graduate Fee Waivers

Appropriations by the Legislature for graduate assistant fee waivers are used to fund graduate and fellowship fee waivers granted by the universities. the graduate assistant fee waivers are provided to students based on graduate credit hours taken and the number of hours worked.

## Grants and Aids

are contributions to units of governments or nonprofit organizations to be used for one or more specified purposes, activities, or facilities. Funds appropriated under this category may be advanced.

## I

## Instruction and Research

is a program component which contains the objective of transmitting knowledge, skills and competencies which allow eligible individuals to become practicing professionals or to pursue further academic endeavors, and to enhance the store of knowledge and technology. this program component when viewed in the legislative budget includes those activities previously referred to as Institutes and Research Centers which provides for organized programs of research, public service, library support and development which enhance the acquisition and dissemination of knowledge and technology in all disciplines and are known as Type I Centers.

## Intercollegiate Athletics

is a budget entity which contains revenues derived from student athletic fee that each university is authorized by Board of Governors rule to collect as a component of the mandatory fee schedule and from ticket sales. the UF athletic program is operated by a not-for-profit corporation rather than as an organizational unit of the university as are the other universities' intercollegiate athletic programs. the corporation also manages the athletic booster contributions, which is a major reason for the significant difference in the size of its budget, i.e., booster contributions at the other universities are collected and expended through an entity certified by the Board of Governors as a direct support organization (DSO).

## L

## Legislative Budget Request

is the formal document sent to the Legislature, filed pursuant to s. 216.023, F.S., or supplemental detailed requests filed with the Legislature, for the amounts of money such agency or branch believes will be needed in the performance of the functions that it is authorized, or which it is requesting authorization by law, to perform.

## Legislative Workpapers

contain the detailed legislative intent, in the form of computerized workpapers (D-3A's) for each department (agency), is provided through computer releases and reflects the Agency's Request, Governor's Recommendations, and the Legislative Appropriations. these computerized workpapers also identify those appropriations designated as nonrecurring.

## Library Resources

is an expenditure category used to request and expend funds related to books and other library materials.

## Library Resources

Appropriations by the Legislature for Library Resources are expended on books, resource materials, software systems, book binding, and memberships to library systems.

## Local Funds

are budget entities for the universities which contain operating resources for Student Activity, Intercollegiate Athletics, Concessions, and Student Financial Aid, and Self-Insurance Programs.

# BUDGET TRAINING

**Lump-Sum Appropriations** are funds appropriated to accomplish a specific activity or project which must be transferred to one or more traditional appropriation categories for expenditure.

## N

**New Space, as it relates to the Legislative Budget Request** is associated with new buildings or additional square footage scheduled to become operational during the upcoming fiscal year for which operating funds and employees are needed. A system formula is used in determining the dollars and positions to be requested for "new space".

## O

**Operating Budgets** are documents which detail the university's planned use of the funds and position which have been appropriated or approved for expenditure during a fiscal year. Operating Budgets are submitted to the Board of Governors for approval.

**Operating Capital Outlay** is the expenditure category which includes equipment, fixtures, and other tangible personal property of a non-consumable and nonexpendable nature, the value or cost of which is \$5,000 or more to agree with the revised regulation.

**Original Approved Budget** means the approved plan of operation of an agency or of the judicial branch consistent with the General Appropriations Act or special appropriations acts.

**Other Personal Services** is an expenditure category which includes the compensation for services rendered by a person who is not a regular or full-time employee filling an established position. This definition includes, but is not limited to, services or temporary employees, student or graduate assistants, persons on fellowships, part-time academic employees, board members, and consultants and other services specifically budgeted by each agency, or by the judicial branch, in this category.

**Out-of-State Fee Waivers** Appropriations by the Legislature are used to fund out-of-state fee waivers granted by the universities. The funds support undergraduate students, graduate assistants, and fellowships. The out-of-state fee waivers are provided to students based on credit hours taken and the number of hours worked.

## P

**Personyear** is a budgeting term calculated and based on a position budgeted in twelve months of activity and full-time portion of effort (1.0 FTE.)

**Physical Plant Management** is a program component which ensures that safe, adequate and proper facilities are available for use by students, faculty and staff; establishes an energy management function and improves the efficiency of cooling and heating systems through scheduled maintenance.

**Prior Year Adjustments** are the adjustments that are made to the current year allocation to reverse or establish actions that occur for a single year and correspond to the estimated expenditure in the budget request.

**Program Component** is the structure used to build a Budget Entity and includes an aggregation of generally related objectives which, because of their special character, related workload, and interrelated output, can logically be considered an entity for purposes of organization, management, accounting, reporting, and budgeting.

**Proviso** is language that qualifies or restricts a specific appropriation item(s) and which can be logically and directly related to the specific appropriation.

## S

# BUDGET TRAINING

**Salary Annualization** means the full-year funding for those positions initiated after July 1st of the previous year and provides funds for the full-year funding for salary increases or fringe benefits initiated after July 1st of the previous year.

**Salary Increase** means the rate and funds to enhance the current base rate of employees.

**Self-Insurance Programs** provide fire insurance, workmen's compensation, and general liability insurance coverage by the State of Florida. Prior years' claim data along with university statistics regarding campus size and numbers of employees are used by the Department of Insurance in determining each individual university's insurance assessments. these amounts are included in the State University System's Legislative Budget Request.

**Special category** includes amounts appropriated for a specific need or classification of expenditures.

**Student Financial Aid** Appropriations by the Legislature for student financial aid are used to support need and merit based student grants, scholarships, and loans to provide access and attract high achieving and talented students.

**SUS Strategic Plan** reflects the plan for the State University System of Florida. It incorporates and facilitates planning and decision-making and focuses resources on issues of greatest need; it also provides a framework within which each university can develop uniquely and as an element of a cohesive, integrated university system, fully responsive to the needs of the citizens of Florida.

## U

**USPS** is the University Support Personnel System - Categorization of SUS support employees exempted from the Career service pay plan under section 110.205 (2)d,FS.

## Fiscal Year Quarters & Budget Periods Timeline



July 1    Aug 2    Sept 3

Oct 4    Nov 5    Dec 6

Jan 7    Feb 8    March 9

April 10    May 11    June 12

**July:** FISCAL YEAR BEGINS ON JULY 1<sup>st</sup>  
Operating Budget posted for the Fiscal Year.

**Dec:** Halfway through the fiscal year. Perfect time to check the health of your budget moving forward.



**Jan 1<sup>st</sup>:** Unused encumbrances from prior fiscal year expire  
**March:** Deadline for permanent budget transfers  
**End of the Quarter:** Budget Development training begins.  
Department budget data posted.

**April:** Budget Submissions Due  
Online Budget Training Opens.  
Deadline for Temporary Budget Transfers without VP approval.  
**June:** FISCAL YEAR ENDS ON JUNE 30<sup>th</sup>

*Good Luck to each of you and please don't hesitate to contact the Budget Office for further assistance.*

# BUDGET TRAINING

## Contact Information

DAVID VAZQUEZ  
DIRECTOR, UNIVERSITY  
BUDGETS



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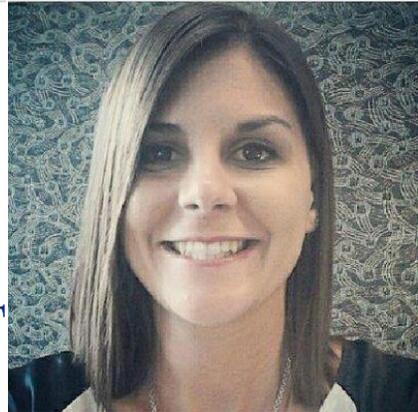


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FLORIDA  
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