FIU Foundation, Inc.

Budget Manual

FY 2020-21

A document to guide and assist finance managers in the annual forecast and budget process.

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OVERVIEW

This budget manual will provide you with information and guidelines on how to calculate your FIU02 FY 2019-20 Forecast, build your FY 2020-21 Budget, and enter both into PantherSoft's delivered Standard Budget tool.

You will be required to forecast the last four months of FY 2019-20 (March 1, 20209 – June 30, 2020) and budget all 12 months of FY 2020-21 (July 1, 2020 – June 30, 2021). Please provide both of these projections on a cash basis.

The budget submission process includes budgeting by line item through FIU's on-line budgeting tool in PantherSoft Financials. This line item detail will help you throughout the year in coding actual monthly revenues and expenditures and understanding operating performance. This in turn will facilitate the decision-making process and assist with variance analysis and reporting.

The following table summarizes the forecast and budget process:

FY 2019-20 Forecast (Actual Ledger)			
Time period	**Initial Data Source**	**Action Required by Budget Manager**	**Goal**
07/01/2019 to 02/28/2020	Actual amounts in the PantherSoft system for 7/1/2019 – 2/28/2020	*No action required*	Project FY 2019-20 revenues and expenses using current year actuals
03/01/2020 to 06/30/2020	Cash installments due between 3/1/2020 – 6/30/2020 for existing pledges in Raiser's Edge as of 1/31/2020 have been pre-populated	**Enter projections based on knowledge of revenues and expenses expected over the next 4-month period**	Project final revenues and expenses for each project through June 30, 2020

FY 2020-21 Budget (Requested Ledger)			
Time period	**Initial Data Source**	**Action Required by Budget Manager**	**Goal**
07/01/2020 to 06/30/2021	Cash installments due between 7/1/2020 – 6/30/2021 for existing pledges in Raiser's Edge as of 1/31/2020 have been pre-populated	Input expected revenues and expenses for FY 2020-21	Create a monthly line-item budget that reflects the departments' anticipated activities for FY 2020-21

CHAPTER 1 – ORIGINAL BUDGET

OVERVIEW

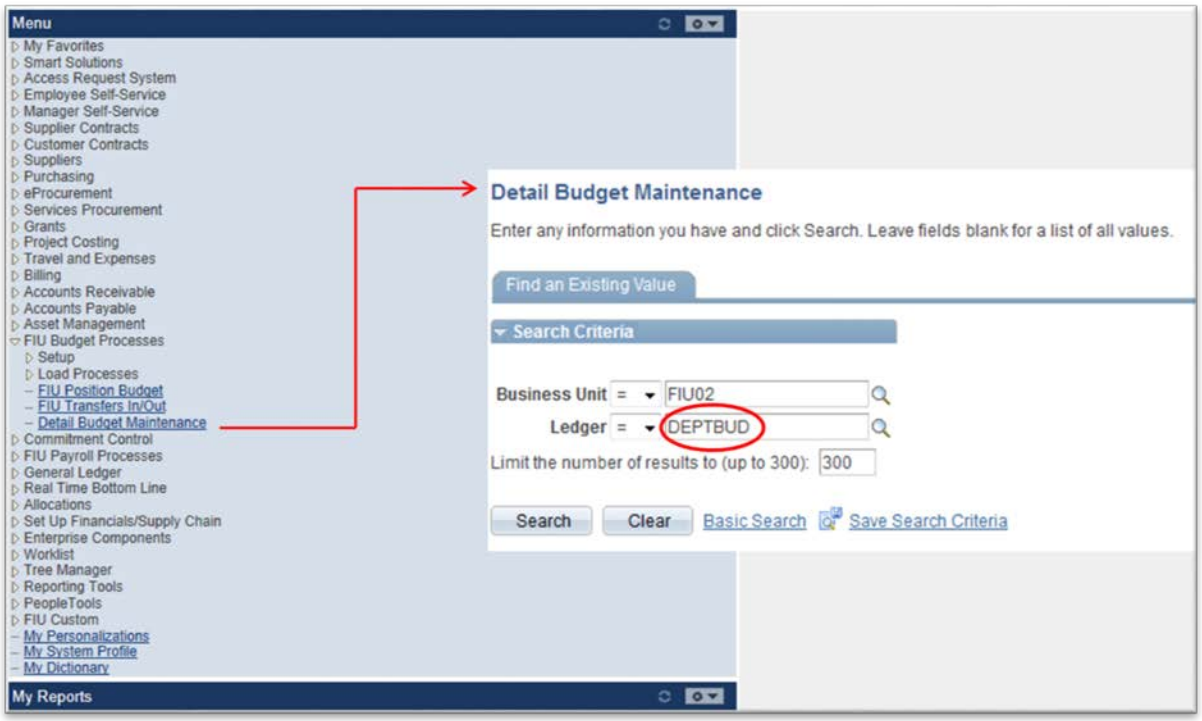
Original Budget is the **current** year's entire annual budget. It is available to you as a reference when forecasting the financial activity of your unit for the remainder of the current fiscal year.

Note: The original budget is view only; you cannot change the original budget data in PantherSoft.

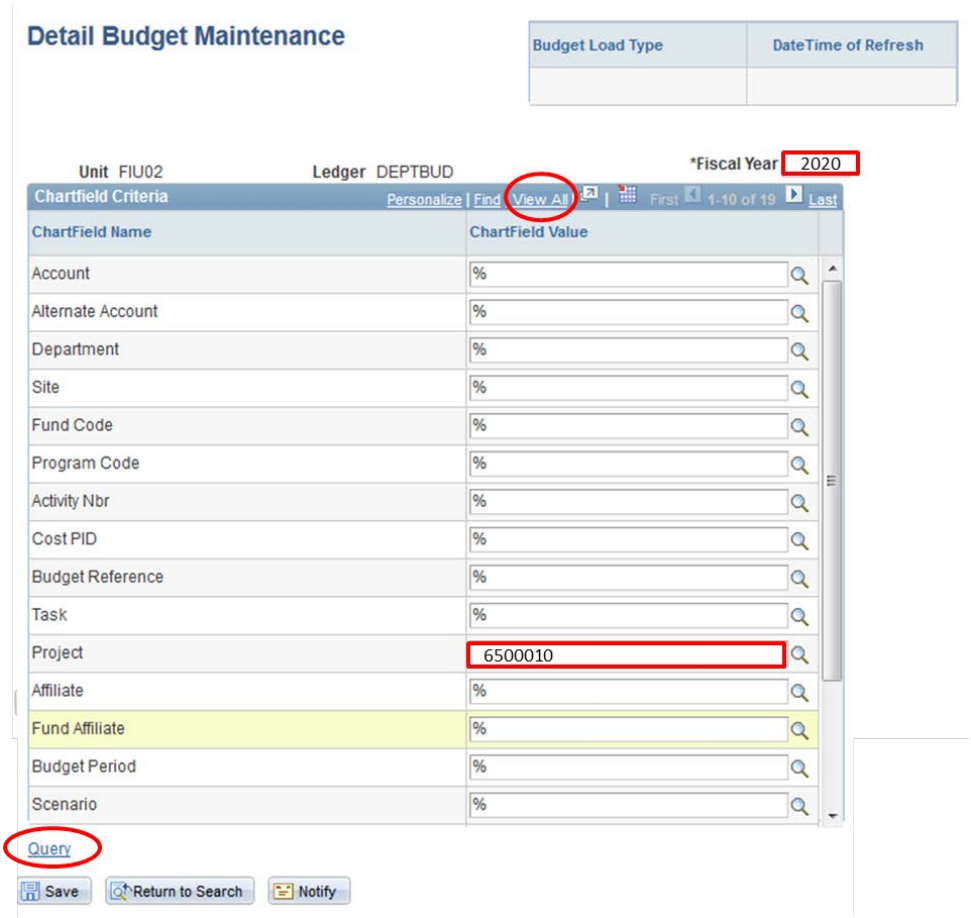
The Original Budget is recorded in the ledger DEPTBUD.

VIEWING ORIGINAL BUDGET IN PANTHERSOFT

1. Login in to PantherSoft Financials and navigate to the *Detail Budget Maintenance page* using the links on the left-hand side of the page.
2. In the Business Unit enter FIU02 for FIU Foundation, and then click the ***magnifying glass*** button next to the Ledger field to open the Look Up Ledger box.
3. Select ledger **DEPTBUD**. The lookup window will close.
4. Click the ***Search*** button.

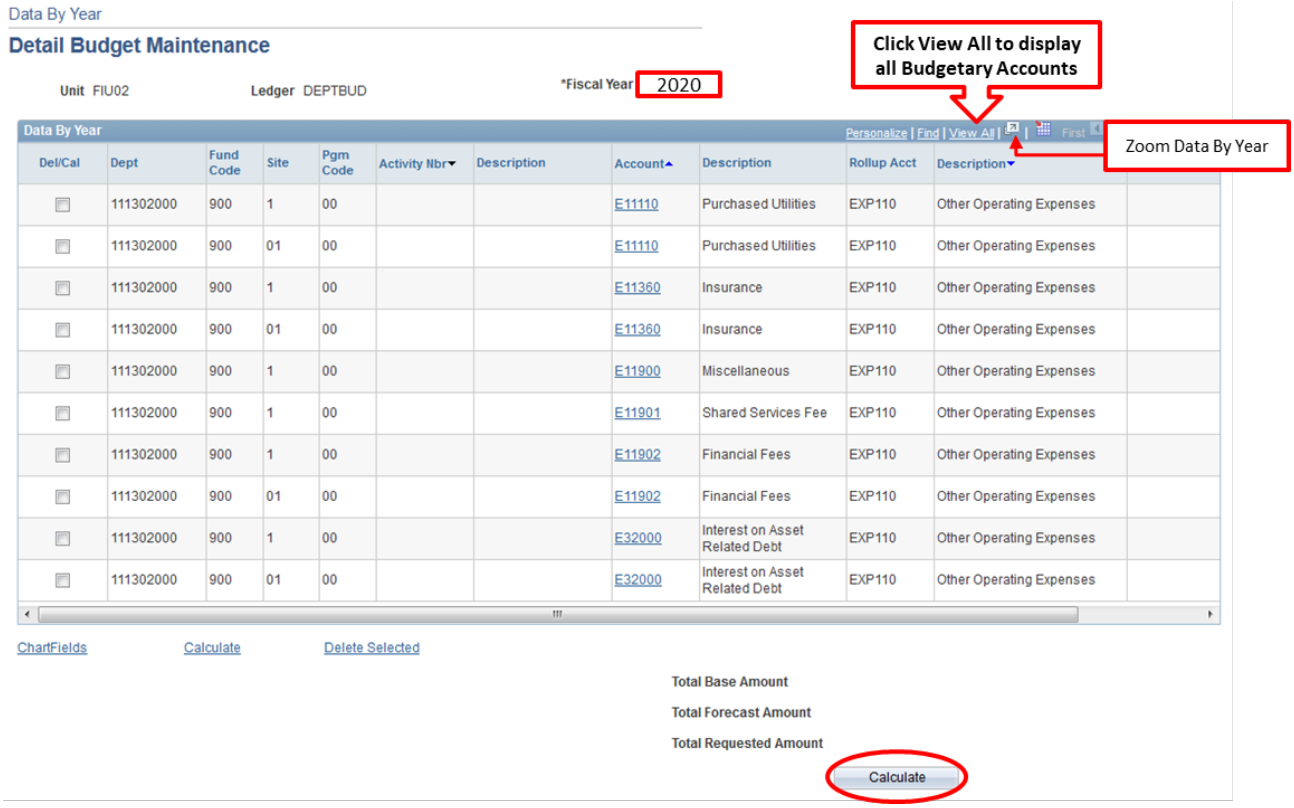


5. On the following screen enter Fiscal Year = 2020 and the Department ID or ***ProjectID***. To see the ***ProjectID*** field you may have to click the View All link.
6. For a complete listing of the Foundation's (FIU02) Project and Department IDs, please visit the Foundation's website at https://give.fiu.edu/business-governance/business-office/operating-budget/. The list provides Department IDs, Project IDs, Account Numbers, Fund Codes, Program Codes and Class Codes. Please keep in mind that projects created after January 31st. are not listed.
7. Click the Query link to proceed to the following screen.



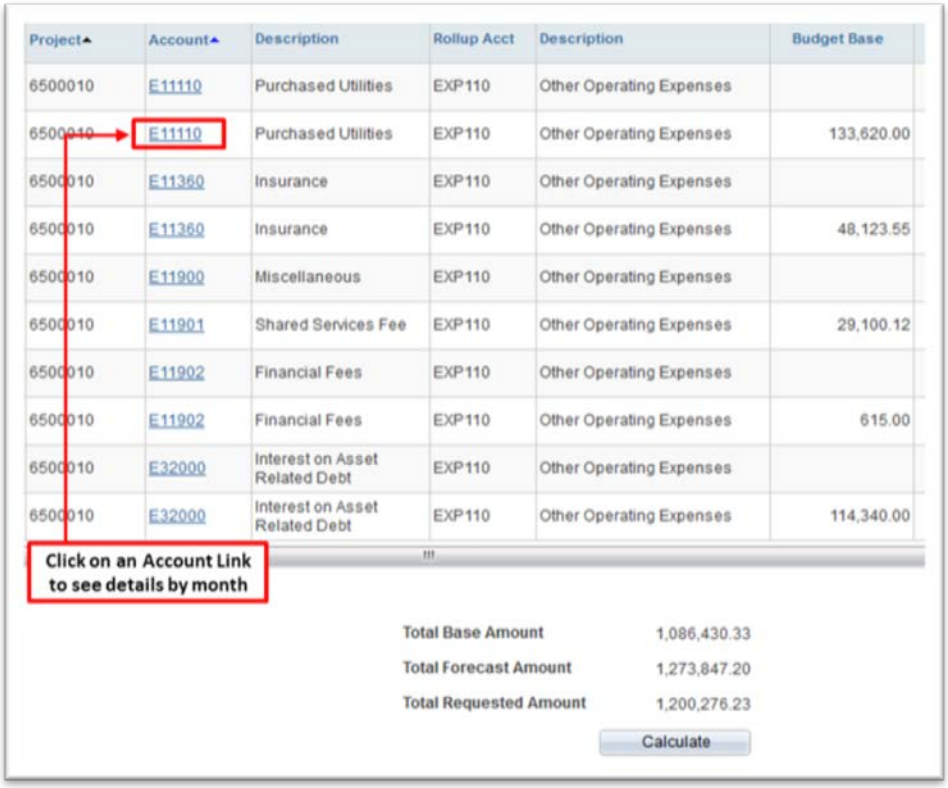
8. If applicable, click the View All link to see all combinations of Project and Account for your Department ID.

9. The numbers on the screen below will be blank until you click the ***Calculate*** button.



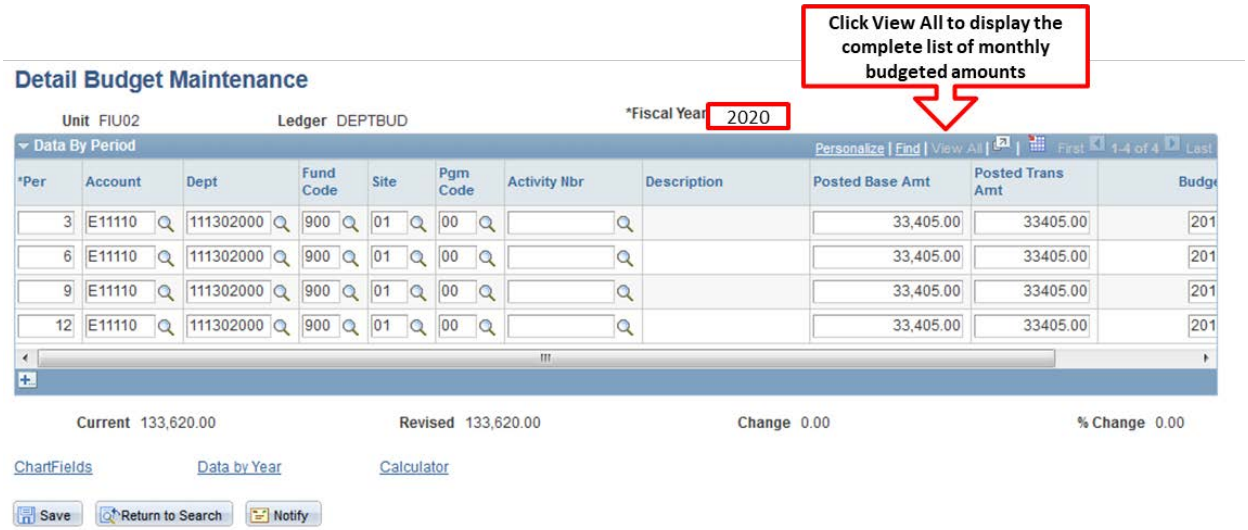
10. If you wish to see all the information without scrolling, click on the ***zoom out*** button.

11. Click the hyperlink for a revenue or expense account of the project to see the monthly budgeted amounts for that account on the Data By Period screen.



Project	Account	Description	Rollup Acct	Description	Budget Base
6500010	E11110	Purchased Utilities	EXP110	Other Operating Expenses	
6500010	E11110	Purchased Utilities	EXP110	Other Operating Expenses	133,620.00
6500010	E11360	Insurance	EXP110	Other Operating Expenses	
6500010	E11360	Insurance	EXP110	Other Operating Expenses	48,123.55
6500010	E11900	Miscellaneous	EXP110	Other Operating Expenses	
6500010	E11901	Shared Services Fee	EXP110	Other Operating Expenses	29,100.12
6500010	E11902	Financial Fees	EXP110	Other Operating Expenses	
6500010	E11902	Financial Fees	EXP110	Other Operating Expenses	615.00
6500010	E32000	Interest on Asset Related Debt	EXP110	Other Operating Expenses	
6500010	E32000	Interest on Asset Related Debt	EXP110	Other Operating Expenses	114,340.00

12. If applicable, click the View All link to see the complete list of monthly budgeted amounts for that account.



CHAPTER 2 - THE FORECAST

OVERVIEW

The forecast is your best estimate of your unit's financial performance through the end of the current fiscal year. The forecast for FY 2019-20 is comprised of 8 months of actuals (July 2019 to February 2020) pre-populated for you in PantherSoft and 4 months of projections (March 2020 to June 2020) that you will be required to enter. Expected pledge payments (cash installments) due between March 2020 and June 2020 for existing pledges in Raiser's Edge as of 1/31/2020 will also be pre-populated for you in PantherSoft using budget account R14001. Although these amounts will not be grayed out in DBM, they will be view only and therefore cannot be changed. Budget managers must still enter cash installments on gifts expected to be received over the last 4 periods of the current fiscal year that are either new or not tied to a signed pledge/ gift agreement as of 1/31/2020.

RESPONSIBLE PARTIES: ALL UNITS

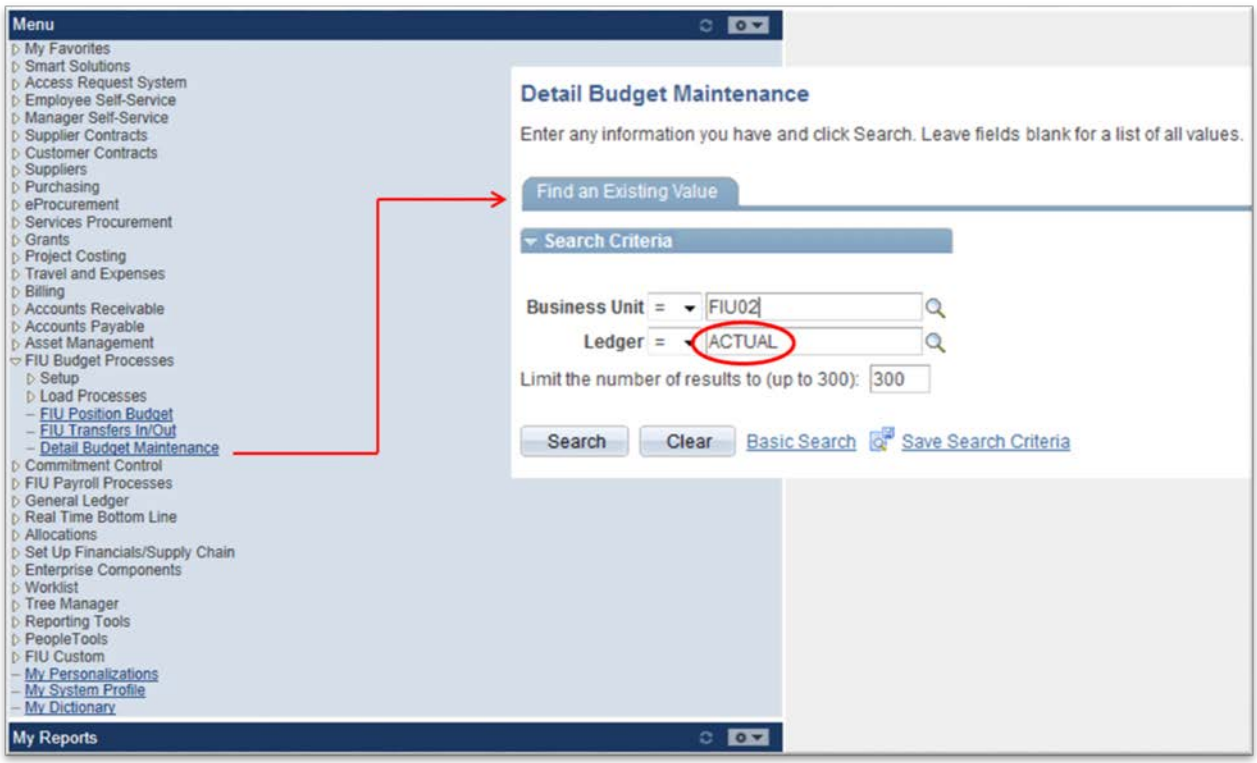
- Budget managers are responsible for forecasting endowed revenues (gifts to corpus only), non-endowed revenues and expenses in the ACTUAL ledger for FIU02 for each project – including ones without an original budget – for the remaining 4 months of the current fiscal year (FY 2019-20).

- The forecast should be comprised of the revenues and expenses you really anticipate to collect over the next 4 months, not simply the difference between your original budget and year-to-date actuals.

- Forecasted expenses for periods 9 – 12 must be less than or equal to the February 29th ending spendable balance plus forecasted non-endowed revenues, net of the 3% gift fee where applicable, for periods 9 – 12 for each project.

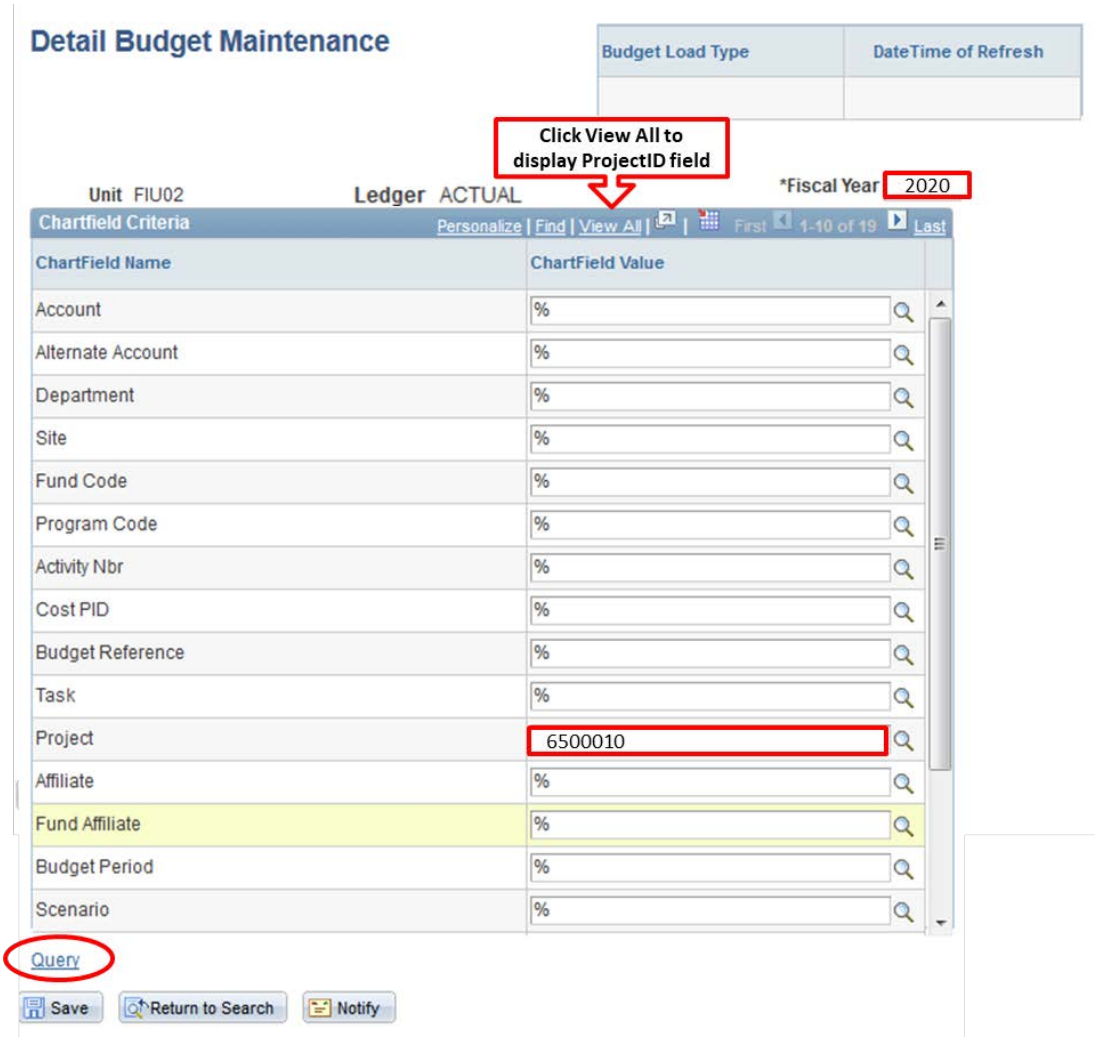
ACCESSING THE ACTUAL LEDGER

1. In the Business Unit enter FIU02 for FIU Foundation, and then click the ***magnifying glass*** button next to the Ledger field to open the Look Up Ledger box.
2. Select ledger ACTUAL. The lookup window will close.



3. Click the ***Search*** button.

4. On the following screen enter Fiscal Year = 2020 and the Department ID and/or ProjectID. To see the ProjectID field you may have to click the View All link.



5. Click the Query link to proceed to the following screen.

6. The numbers on the screen below will be blank until you click the ***Calculate*** button.

Data By Year

Detail Budget Maintenance

Unit FIU02 **Ledger** ACTUAL ***Fiscal Year** 2017

Data By Year — Personalize | Find | View All | First 1-10 of 17 Last

Del/Cal	Dept	Fund Code	Site	Pgm Code	Activity Nbr	Description	Project	Account	Description	Rollup Acct	Description
	111302000	900	1	00			6500010	E11110	Purchased Utilities	EXP110	Other Operating Expenses
	111302000	900	01	00			6500010	E11110	Purchased Utilities	EXP110	Other Operating Expenses
	111302000	900	1	00			6500010	E11360	Insurance	EXP110	Other Operating Expenses
	111302000	900	01	00			6500010	E11360	Insurance	EXP110	Other Operating Expenses
	111302000	900	1	00			6500010	E11900	Miscellaneous	EXP110	Other Operating Expenses
	111302000	900	1	00			6500010	E11901	Shared Services Fee	EXP110	Other Operating Expenses
	111302000	900	1	00			6500010	E11902	Financial Fees	EXP110	Other Operating Expenses
	111302000	900	01	00			6500010	E11902	Financial Fees	EXP110	Other Operating Expenses
	111302000	900	1	00			6500010	E32000	Interest on Asset Related Debt	EXP110	Other Operating Expenses
	111302000	900	01	00			6500010	E32000	Interest on Asset Related Debt	EXP110	Other Operating Expenses

ChartFields Calculate Delete Selected

Total Base Amount

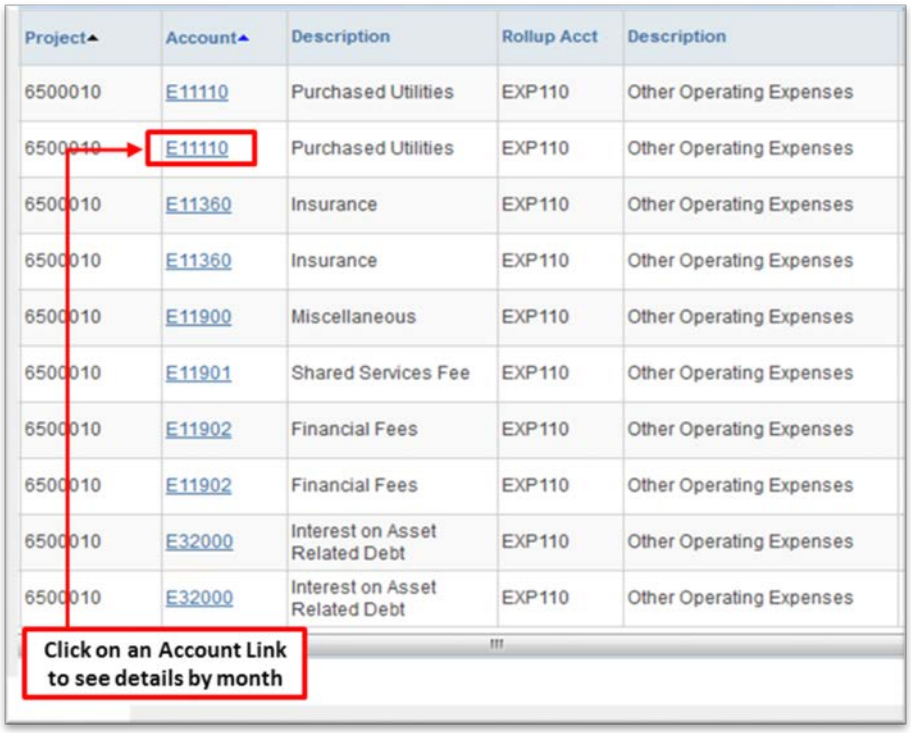
Total Forecast Amount

Total Requested Amount

Calculate

ENTERING THE FORECAST IN THE ACTUAL LEDGER

1. Click the hyperlink for the revenue or expense account of the project that you would like to view.



Project	Account	Description	Rollup Acct	Description
6500010	E11110	Purchased Utilities	EXP110	Other Operating Expenses
6500010	E11110	Purchased Utilities	EXP110	Other Operating Expenses
6500010	E11360	Insurance	EXP110	Other Operating Expenses
6500010	E11360	Insurance	EXP110	Other Operating Expenses
6500010	E11900	Miscellaneous	EXP110	Other Operating Expenses
6500010	E11901	Shared Services Fee	EXP110	Other Operating Expenses
6500010	E11902	Financial Fees	EXP110	Other Operating Expenses
6500010	E11902	Financial Fees	EXP110	Other Operating Expenses
6500010	E32000	Interest on Asset Related Debt	EXP110	Other Operating Expenses
6500010	E32000	Interest on Asset Related Debt	EXP110	Other Operating Expenses

Click on an Account Link to see details by month

The Detail Budget Maintenance page shows each of the first 8 months of the current fiscal year in which there was activity as view only since these are actuals and therefore cannot be changed. It also shows expected pledge payments (cash installments) due between periods 9 and 12 for existing pledges in Raiser's Edge as of 1/31/2020. These cash installments were pre-populated for you in PantherSoft using budget account R14001, which is specific to pre-populated pledge payments, and are also view only.

You will have the ability to enter the forecasted revenue and expense amounts for each project for the remaining months of the fiscal year, Period 9 (March 2020) through Period 12 (June 2020).

2. Click the plus sign "+"in order to add lines for the remaining periods.

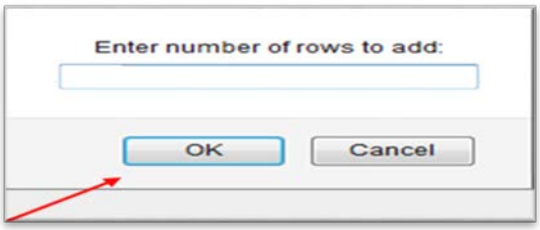
Detail Budget Maintenance

Data By Period

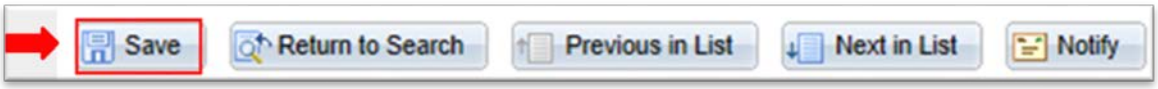
*Per	Account	Dept	Fund Code	Site	Pgm Code	Activity Nbr	Description	Cost PID	Bud Ref	Task	Project	Posted Base Amt	Posted Trans Amt
3	E11110	111302000	90C	01	00						6500010	33,405.00	33405.00
6	E11110	111302000	90C	01	00						6500010	33,405.00	33405.00
8	E11110	111302000	90C	01	00						6500010	33,405.00	33405.00
9	E11110	111302000	90C	01	00						6500010	33,405.00	33405.00

Return

3. Type in the amount of rows you would like to add, then click ***OK*** button.

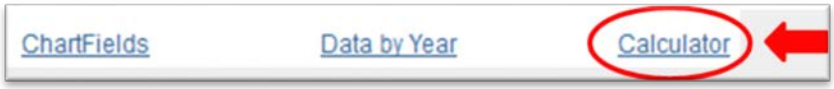


4. Once all changes have been made to this account, click on the ***Save*** button to go back to the main page and continue with your forecast for another account.

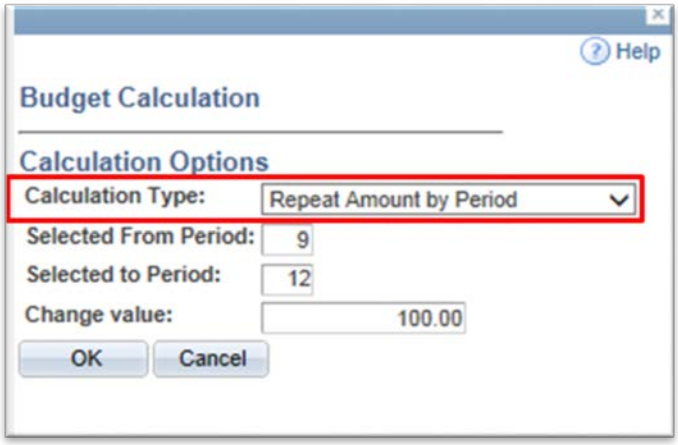


USING THE CALCULATOR TOOL

At the bottom of the Data By Period page is the ***Calculator*** link (this is not the same as the ***Calculate*** button).



The calculator is a shortcut for entering forecasted numbers for many periods. It is very useful for various calculation types.



• **Add by Period:** This option allows an amount to be entered in the Change Value field and adds this amount to the specified month(s). e.g. If March – June has an existing value of $200 and the change value entered is $100, the system allocates $300 per month.

• **Adjust by Percent:** This option allows an amount to be entered in the Change Value field and adjusts the amounts by a user defined percentage. e.g. If March – June each has a value of $200 and a change value of 5% is selected, the system allocates $210 per month. Type 5 in the calculator if a 5% increase is needed OR -5 if a decrease of 5% is required.

• **Repeat Amount by Period:** This option allows an amount to be entered in the Change Value field and repeats the amount for the remaining months. e.g. If March – June each has a value of $200 and you set the change value to $100, the system allocates $100 per month.

• **Spread Evenly by End of Qtr:** spreads the amount entered in the Change Value evenly across periods 3, 6, 9 and 12 regardless of value entered in Selected From Period and Selected to Period fields; e.g. $1,200 Spread Evenly by End of Qtr allocates $300 in periods 3, 6, 9 and 12.

• **Spread Evenly by Beginning of Qtr:** spreads the amount entered in the ***Change Value*** evenly across periods 1, 4, 7 and 10 regardless of value entered in ***Selected From Period*** and Selected to Period fields; e.g. $1,200 spread evenly by Beginning of Quarter allocates $300 in periods 1, 4, 7 and 10.

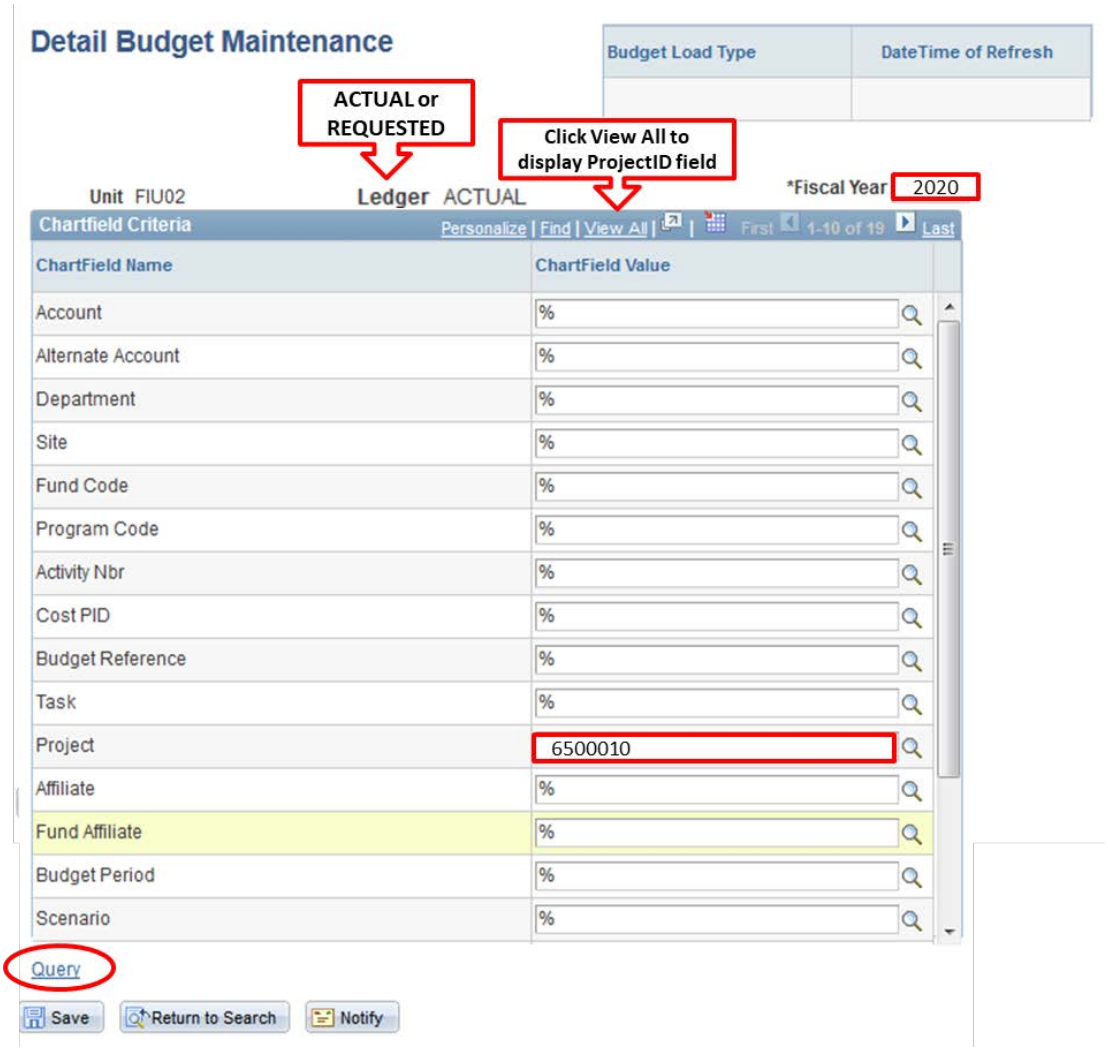
• **Spread Evenly by Period:** This option allows an amount to be entered in the Change Value field and spreads this amount evenly over the remaining months. e.g. $200 spread evenly over 4 months allocates $50 per month.

Once you have made your changes using the Calculator, click the **OK** button to see your changes reflected monthly.

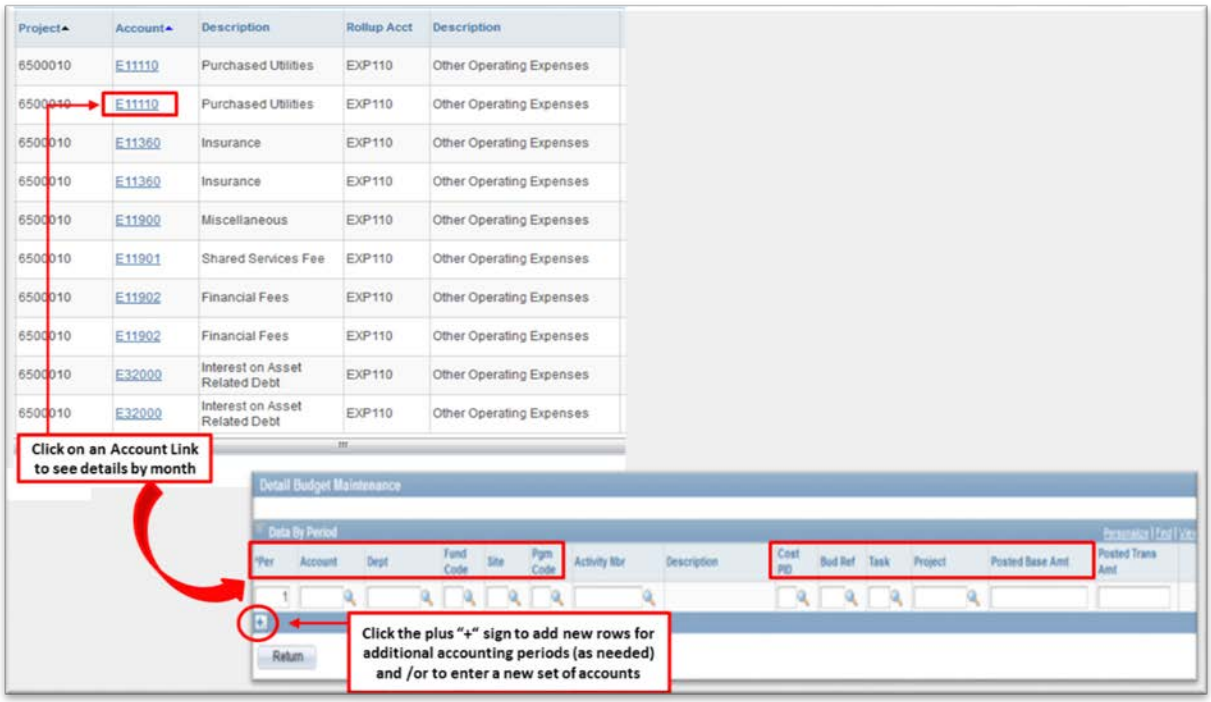
Adding Project IDs in the Budget Tool

Project IDs created after January 31, 2020 and/or Project IDs without revenue or expense transactions during the first 8 months of FY 2019-20 must be added to the budget tool. Please do not add new project ID's for new gifts for which a project that does not yet exist (refer to the Budgeting at Detailed Account Level section, page 20).

To add a new project ID, access the **ACTUAL** or **REQUESTED** ledger and enter the new Project ID. Click the Query link to proceed to the following screen.



Click the Account lint to proceed to the next screen.



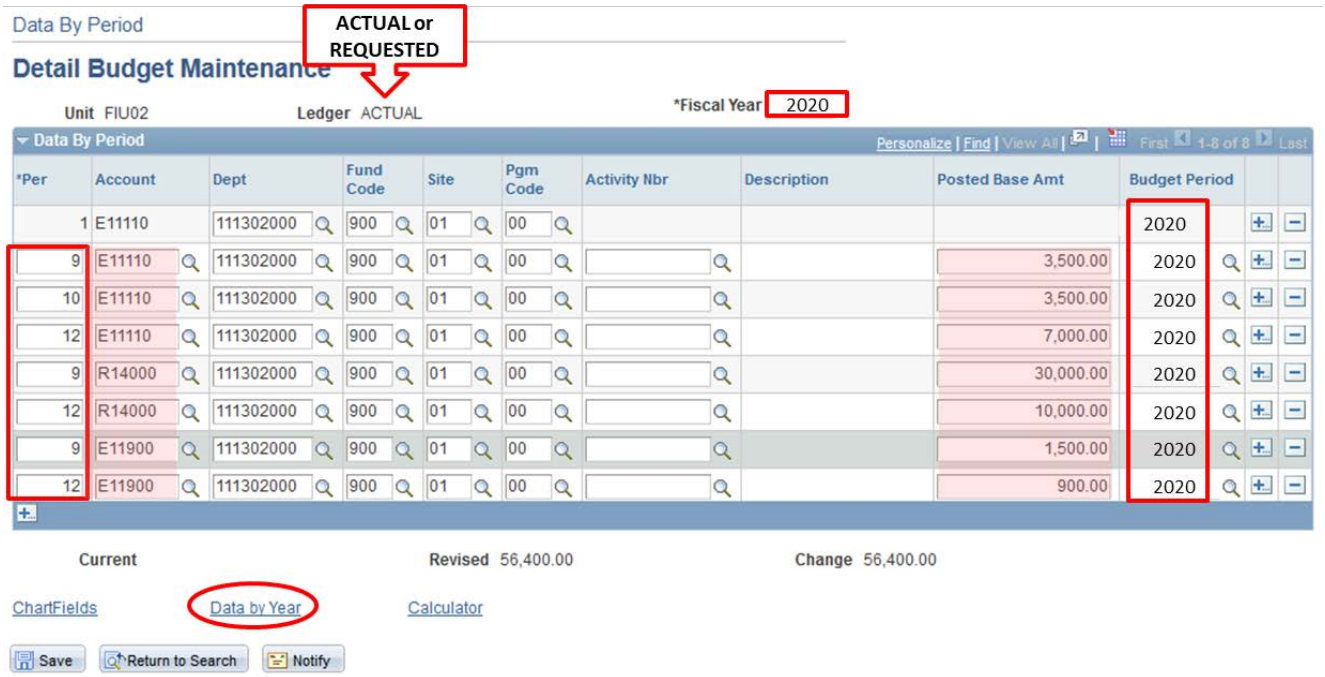
Fill in only the following cells:

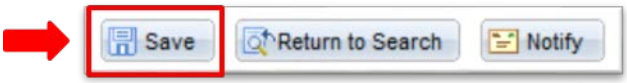
1. ***Per*** (change the number to reflect the period for which you are forecasting)
2. ***Account***
3. ***Dep***t
4. ***Fund Code*** (900 or 903) – (refer to information about funds, page 18)
5. ***Site*** (always choose 1 in Actual Ledger for Forecast and 01 in Requested Ledger for Budget)
6. ***Pgm Code*** (should always be **00**)
7. ***Project***
8. ***Posted Base Amount***

IMPORTANT: Do not enter data into the **Activity Nbr**, **Bud Ref** or **Task** cells.

For a complete listing of the Foundation's (FIU02) Project and Department IDs, please visit the Foundation's website at *https://give.fiu.edu/business-governance/business-office/operating-budget*. The list provides Department IDs, Project IDs, Fund Codes, Site Code, and Program Codes. Please keep in mind that projects created after January 31st are not listed.

Once all forecast lines have been added, click the ***Data by Year*** link and ***Save*** your changes in PantherSoft.


Data By Period
ACTUAL or REQUESTED
Detail Budget Maintenance
Unit FIU02
Ledger ACTUAL
*Fiscal Year 2020
Data By Period
Personalize | Find | View All
First 1-8 of 8 Last
*Per | Account | Dept | Fund Code | Site | Pgm Code | Activity Nbr | Description | Posted Base Amt | Budget Period
1 | E11110 | 111302000 | 900 | 01 | 00 | | | | 2020
9 | E11110 | 111302000 | 900 | 01 | 00 | | | 3,500.00 | 2020
10 | E11110 | 111302000 | 900 | 01 | 00 | | | 3,500.00 | 2020
12 | E11110 | 111302000 | 900 | 01 | 00 | | | 7,000.00 | 2020
9 | R14000 | 111302000 | 900 | 01 | 00 | | | 30,000.00 | 2020
12 | R14000 | 111302000 | 900 | 01 | 00 | | | 10,000.00 | 2020
9 | E11900 | 111302000 | 900 | 01 | 00 | | | 1,500.00 | 2020
12 | E11900 | 111302000 | 900 | 01 | 00 | | | 900.00 | 2020
Current
Revised 56,400.00
Change 56,400.00
ChartFields
Data by Year
Calculator
Save
Return to Search
Notify


Save
Return to Search
Notify

CHAPTER 3 - THE BUDGET

OVERVIEW

The budget for FY 2020-21 is comprised of 12 months of revenue and expense projections from July 2020 to June 2021. Expected pledge payments (cash installments) due during that period for existing pledges in Raiser's Edge as of 1/31/2020 will also be pre-populated for you in PantherSoft using budget account R14001, which is specific to pre-populated pledge payments. Although these amounts will not be grayed out in DBM, they will be view only and therefore cannot be changed. Budget managers must still enter cash installments on gifts expected to be received over next fiscal year that are either new or not tied to a signed pledge/ gift agreement as of 1/31/20.

- Budget managers are responsible for entering a 12-month budget for endowed revenues (gifts to corpus only), non-endowed revenues and expenses in the REQUESTED ledger for FIU02 for each project in their area, including projects that do not yet exist but are expected between now and June 30, 2021.
- Please refrain from using the straight-line method in budgeting revenues and expenses.
- Please keep in mind that historical revenues and expenses are not necessarily an indication of future revenues and expenses.
- Revenue budgets are jointly developed by Deans and the Senior Vice President of University Advancement with input from unit Development Officers. Expense budgets should be compiled by budget managers with guidance from their unit's leadership.
- Budget managers must ensure that FY 2020-21 budgeted expenses are less than or equal to forecasted ending spendable balance on June 30, 2020 (including endowment distributions) plus budgeted non-endowed revenues for FY 2020-21, net of the 3% gift fee where applicable, for each project.
- Building Funds budgets are entered into PantherSoft by the Foundation based on assumptions developed in collaboration with each unit and Facilities Management. Unit budget managers are required to communicate expected new Building Fund gifts and planned transfers to the University for construction to the Foundation Business Office for inclusion in the budget.

FUNDS

Budget project revenues and expenses using the following fund codes:

- Use Fund 900 for non-endowed revenues
- Use Fund 903 for endowed revenues
- Use Fund 900 for ALL expenses regardless of unit or expense type

ACCOUNTS

Use budgetary account R14000 to forecast and budget revenues.

Use the following budgetary accounts to forecast and budget expenses:

Reimbursements to FIU:

- Use budget account ***E57000*** to budget all other expenses
- Use budget account ***E57001*** to budget equipment expenses
- Use budget account ***E57002*** to budget scholarships reimbursed to FIU
- Use budget account ***E57003*** to budget construction expenses
- Use budget account ***E57004*** to budget salaries reimbursed to FIU

All other expenses:

- Use the University Budgetary Accounts

Budget managers need to budget expenses using the University's detailed budgetary accounts (refer to the Appendix - Budgetary Accounts page 43).

SOURCES OF REVENUE

There are three possible sources of revenue:

1) Cash installments (pledge payments) on existing gifts:

   a. Expected pledge payments in FY 2020-21 for existing pledges in Raiser's Edge as of 1/31/2020 will also be pre-populated for you in PantherSoft using budget account R14001, which is specific to pre-populated pledge payments. Although these amounts will not be grayed out in DBM, they will be *view only* and therefore cannot be changed.

   b. Any past *due pledge* payments anticipated to be collected next fiscal year. These will **not** be pre-populated thus require entry into the budget tool if expected.

2) Expected contributions not tied to a signed pledge/ gift agreement such as outright discretionary gift, board dues, etc.

3) Cash installments on expected NEW GIFTS (those for which a gift agreement has not yet been established) as of January 31, 2020. This data will be compiled and reviewed by the Foundation's CEO to ensure alignment with the Capital Campaign goals. Final revenue projections for NEW gifts will be returned to the unit budget managers for entry in the budget tool. New gift revenue budgets should be consistent with goals included in Advancement's fund-raising matrix and the overall goals and direction of the $750 million Capital Campaign.

   New Gifts will not have their own Project IDs until agreements have been signed. Until they do, budget revenues and expenses for new projects in the last Project ID of your unit which begins with the first 2 digits associated with your unit followed by "99999" (e.g. Athletics' Project ID **40**99999). It is important that the budget manager keep a detailed record of all the budgeted revenues and expenses "lumped" together under this project for future variance reporting.

Using Endowment Earnings Distributions for Budgeting Expenses

All Foundation funds, including endowed funds, are pooled together for investment purposes. At the end of each quarter, each endowment receives its pro-rated share of the Foundation's investment earnings, including interest income and realized/unrealized gains and losses. At fiscal year-end (June 30th), the Foundation's Board of Directors determines what percentage – if any – of the endowment's annual earnings (credited to the reserve in fund 902 each quarter) will be available for spending and also determine the administrative fee to be charged to endowments.

In early April, the Foundation Business Office will provide each unit with the endowment earnings distribution amounts anticipated to be made on June 30th. These figures will be final unless there is a significant downturn in the market, at which point you will be immediately advised of changes by the Foundation Business Office. The forecasted June 30, 2020 spendable balances (in funds 900 and 901) along with the spending distribution provided in this scenario should be considered when budgeting expenses related to the corresponding endowment project for FY 2020-21. ***Please do NOT budget endowment earnings as revenue to your projects.***

Budgeting at Detailed Account Level

All scholarship expenses are to be budgeted using detail budget account ***E57002*** instead of expense roll-up account E11900. **Scholarship expenses budgeted in the Foundation (FIU02) should equal scholarship expenses budgeted on the university side (FIU01).**

Office of the President

Project Name	Project ID	Description	Account	Fund
Presidential Compensation	7020030	Salary	**E**71999	900
Presidential Compensation	7020030	Benefits	**E**71950	900
Presidential Compensation	7020030	Car Allowance	**E**76100	900
Presidential Compensation	7020030	Performance Bonus	**E**71517	900
Philanthropic Cultivation	7020031	Miscellaneous	**See Below**	900
President's Business Allowance	7020032	Miscellaneous	**See Below**	900
President's Travel Allowance	7020033	Miscellaneous	**See Below**	900

External Relations

Project Name	Project ID	Description	Account	Fund
Annual Fund	7010000	President's Council Dues	**R**14005	900
President's Council	7010012	Miscellaneous	**See Below**	900
Lobbying	7020016	Miscellaneous	**See Below**	900

UNIVERSITY ADVANCEMENT

Project Name	Project ID	Description	Account	Fund
Annual Fund	7010000	Unrestricted Annual Giving Revenues	**R**14002	900
Annual Fund	7010000	Foundation BOD Dues	**R**14004	900
Advancement Operations	7010010	Salaries	**E**71999	900
Advancement Operations	7010010	Non-Salaries	**See Below**	900
Annual Giving Campaign	7010011	Miscellaneous	**See Below**	900
Fundraising & Stewardship	7020020	Miscellaneous	**See Below**	900
Capital Campaign Funding	7020009	Salaries	**E**71999	900
Capital Campaign Funding	7020009	Non-Salaries	**See Below**	900
Board of Directors	7020011	Miscellaneous	**See Below**	900
Foundation Outreach Initiative	7020012	Salaries	**E**71999	900
Foundation Outreach Initiative	7020012	Non-Salaries	**See Below**	900
Alumni Association	7020024	Miscellaneous	**See Below**	900

In addition to the Projects listed above, Advancement Operations also budgets revenues and expenses for university-wide projects.

FOUNDATION BUSINESS OFFICE

Project Name	Project ID	Description	Account	Fund
Foundation Operations	7020010	Salaries	**E**71999	900
Foundation Operations	7020010	Non-Salaries	**See Below**	900
Foundation Operations	7020010	Audit	**E**72116	900
Foundation Operations	7020010	Insurance	**E**11360	900
NDMF Worker's Compensation Fees	7020013	Miscellaneous	**E**11900	900
Advancement MARC Building Lease	7020014	Rental of Buildings	**E**11541	900
FBOG Assessment	7020015	Miscellaneous	**See Below**	900
Foundation Marketing	7020019	Miscellaneous	**See Below**	900
Institutional Memberships	7020049	Miscellaneous	**See Below**	900
Financial Fees	7029980	Bank & Merchant Fees	**E**11902	900
Other Administrative Expenses	7029990	Miscellaneous	**See Below**	900
General Reserve Expenses	8000010	Professional Services	**E**72000	900
General Reserve Expenses	8000010	All Other Expenses	**See Below**	900
Investment Returns	8000010	Investment Income, Realized Gains and Losses, Unrealized Gains and Losses	**E**88000	900
Endowment Reserve	8000011	Miscellaneous	**See Below**	900

Project Name	Project ID	Description	Account	Fund
Endowment Reserve	8000011	Investment Income, Realized Gains and Losses, Unrealized Gains and Losses	**E**88000	900
MARC Building Expenses	6500010	Maintenance & Repairs	**E**61000	900
MARC Building Expenses	6500010	Utilities	**E**11110	900
MARC Building Expenses	6500010	Insurance	**E**11360	900
MARC Building Expenses	6500010	Custodial & Janitorial	**E**72107	900
MARC Building Expenses	6500010	Overhead	**E**11901	900
MARC Building Expenses	6500010	Remarketing Fee	**E**11902	900
MARC Building Expenses	6500010	Interest	**E**32000	900
MARC Building Expenses	6500010	Professional Services	**E**72000	900
MARC Building Expenses	6500010	Unrealized Gains and Losses	**E**88000	900
VP Allowances	Various	Miscellaneous	**See Below**	900

PERMANENT SALARIES & BENEFITS BUDGET ACCOUNTS

The following accounts are used to record salary expenses in the Detail Budget Maintenance page. They correspond to the **Employee Type** (Faculty, Administrative or Staff).

E71121 Faculty 12 Month Salaries

E71127 Faculty 12 Month Salaries - COM

E71122 Faculty 9 Month Salaries

E71123 Faculty Summer Salaries

E71124 Faculty Summer B

E71140 Administrative Salaries

E71150 Staff Salaries

All accounts listed include gross salaries.

E71153 Salary Overtime

Includes overtime, on-call pay and law enforcement incentives.

E71950 Fringe Benefits

Under the Pooled Fringe Benefit Rate methodology there is only one benefits account for faculty, administrative and staff employees. Benefits amounts are automatically calculated and populated in the Position Budget as a percentage of salary based on University-Wide Pooled Fringe Benefit Rates below.

E71999 University-wide Salary Adjustments
This budgetary account includes an estimated amount for university-wide salary adjustments such as across-the-board salary increases and associated fringe benefits.

TABLE 1

Benefits Percentages	
Employee Type	**%**
Admin or Faculty (excluding COM)	34.29 %
COM Faculty	24.42 %
Staff	49.29 %

For any law enforcement incentives and overtime, benefits, will need to be added to the amounts in Detail Budget Maintenance. Use the following table as a guide to calculate benefits:

TABLE 2

Benefits % - Overtime Payments	
Employee Type	**%**
Overtime and Law Enforcement Incentives	18.65 %
On-Call Pay	49.29 %

TEMPORARY EMPLOYEE BUDGET ACCOUNTS

The following accounts are used to record Temporary Employee expenses in the Detail Budget Maintenance page.

E71500 Temporary Employee Salary
Includes temporary employee salaries and overtime, student assistants excluding graduate student assistants.

E71505 Graduate Assistants
Includes graduate assistants, research assistants, & teaching assistants. Use the benefits rate of graduate student assistant.

E71510 Adjunct Faculty Salary
Includes adjunct faculty salaries. Use the benefits of non-student OPS.

E71511 Faculty, Admin, and Staff Overload
Additional Faculty, Administrative and Staff compensation for work outside the scope of the employee's regular duties and/or FTE. Use the benefits rate for non-student OPS.

E71517 **Other Earnings**
Despite being applicable to non-temporary employees, includes Operational Excellence Awards, Spot Awards, Educational Incentive Awards, Project-Based Pay, and Variable Compensation Plan Bonuses.

E71951 **Fringe Benefit – Temporary Employees**
The Pooled Fringe Benefit rate for non-students includes Medicare matching, unemployment compensation, and health insurance provided under PPACA. The rate for non-graduate student assistants consists of health insurance provided under PPACA. The rate for graduate assistant students graduate assistant health insurance. Under the FICA Alternative Plan implemented February 2009, social security is now a pre-tax amount paid by the employee.

E76100 **Cellphone & Misc. Payroll Allowances**
Includes cellphone and miscellaneous payroll allowances for full-time employees. There are no fringe benefits associated with cellphone allowances.

TABLE 3

Fringe Benefits Percentages	
Employee Type	**%**
Non-Student OPS	4.48 %
Graduate Student Assistant	7.33 %

OTHER OPERATING EXPENSE BUDGET ACCOUNTS

E11010 **Postage**
Includes charges incurred for postage, freight and courier services.

E11110 **Purchased Utilities (Administration and non-E&G)**
Includes charges incurred for heat, light, gas, electric utilities, water and sewer and garbage. Facility Operations will determine utility expenses for E&G and will provide utility rates and guidelines for Non-E&G funds. Please refer to FIU Budget Portal for rate sheet (2020-21 Auxiliary Utilities Cost).

E11180 **Telephone Equipment**
Includes charges incurred for telephones and pagers. Please refer to the rate sheet published on the Budget Portal.

E11200 **Travel**

E11250 **Athletics Team Travel**

E11270 **Athletics Recruiting Travel**
Travel includes charges incurred by employees and others who undertake travel on behalf of the University. Travel categories consist of Business, Enrollment, Team Travel and Recruiting Travel.

E11330 Athletic Clothing and Uniforms

Includes charges incurred by athletics for cost of team uniforms.

E11360 Insurance

Includes insurance charges incurred for automobile, general liability and risk, workers compensation, fire fund, federal civil, money securities, boiler and machinery, managed care premium, unemployment compensation and other.

E11441 Rental of Buildings and Facilities

Includes cost of renting buildings and facilities.

E11604 Taxes and Licenses

Includes taxes and license expenses.

E11900 Miscellaneous

Includes all other charges not mentioned above. You are asked to provide detail for amounts budgeted in this line equal to the lower of 5% of total operating expenses or $100,000.

E11901 Shared Services Fee (Auxiliary Overhead Fee)

Includes charges incurred for salaries, OPS and expenses. This is updated daily by an allocation and does not need to be input by the departments.

Questions about the Shared Services Fee should be directed to the Auxiliary Enterprises contact in the Office of Auxiliary and Enterprise Development.

E11902 Financial Fees

Includes fees related to Banking, Wire Transfers, Investment Management, Remarketing and Other Financial Fees.

E11903 F&E under $5,000

Includes charges incurred for the purchase of equipment, fixtures, and other tangible personal property of a non-consumable and nonexpendable nature, when the value or cost is less than $5,000.

Purchase of computer equipment including the CPU, monitor, keyboard, mouse, hard drive, etc., upgrades, repairs or replacement of individual components when the item purchased or service received is less than $5,000.

E11908 Guarantees

Includes charges incurred when hosting games.

E11910 Administrative Overhead

Used to allocate all ongoing expenses related to operate the business.

E11926 Academic Affairs Overhead Fee

Used to collect Academic Affairs overhead. This is updated daily by an allocation and does not need to be input by the departments.

Please direct questions to the Office of the Provost Planning and Finance.

E21000 Operating Capital Outlay

Includes charges incurred for the purchase of equipment, fixtures, and other tangible personal property of a non-consumable and nonexpendable nature, when the value or cost is $5,000 or more.

The determination of the expense category to be used is based on a "Functional Unit" concept; the cost of the entire "functional unit" determines whether the purchase should be reported as OCO or expense.

For example, the purchase of computer equipment including the CPU, monitor, keyboard, mouse, hard drive, etc., when the total cost is more than $5,000 should be classified as OCO.

Purchases are to be projected in the month in which the equipment is expected to be received, which is the time when the purchase is recorded.

OCO is an account that will not be on an accrual basis as we will not be estimating depreciation expenses and the state continues to hold us accountable for cash expenses for fixed assets.

E31000 Principal Retirement

E32000 Interest on Asset Related Debt (Interest Payments)

Debt Service payments consist of both interest and principal repayments. Each component should be budgeted separately.

For existing loans, debt payments should be budgeted based on the fixed payment schedule supplied by Treasury. For new or projected loans, the department needs to consult with Treasury to determine the payment amount to budget based on an estimated payment schedule.

Departments currently with outstanding debt service activity consist of Academic Affairs, Housing and Parking.

E57000 Interdepartmental Cash Transfers Out

Records and track transfers between activities and funds.

E59000 Transfers Out to Other Agency

Records and track transfers to outside entities.

E61000 Repairs and Maintenance

Includes charges incurred for repairs and maintenance services to facilities, grounds, furniture, and equipment.

For Vehicle Services, please refer to the rate sheet published on the Budget Portal.

E68000 Tuition, Stipends, Scholarships and Fellowships

E68204 UBOT Approved Waivers

E68206 E&G Financial Aid (for use only in E&G Funds)

E68207 **Waivers for Non-Fundable FTEs Exempt**

E68208 **Waivers for Non-Fundable FTEs Faculty**

E68209 **Waivers for Non-Fundable FTEs Staff**

E68210 **Waivers for Incidental Revenue**

E68211 **Includes charges incurred for awards to students in the form of scholarship, fellowships or waivers.**

E68212 **Auxiliary Scholarships**

E72000 **Contractual Services**
Includes charges incurred for all professional contracts with independent contractors who are not in an employer-employee relationship. As they rarely happen on a consistent basis, they should not be straight lined.

E72105 **Legal Fees and Services**

E72107 **Custodial and Janitorial Services**
For Custodial Services, please refer to the rate sheet published on the Budget Portal.

E72116 **Accounting Services**

E72200 **Advertising/Promotion**

E72300 **Medical Materials and Supplies**
Includes charges for Durable Medical Equipment and Pharmaceuticals.

E72400 **Medical Contractual Services**

E72500 **HCN Other Expenses**

E72600 **Medical Billing Services**

E73000 **Materials and Supplies**
Includes charges for printing and reproduction, building and construction supplies, office supplies, motor fuel and lubricants, educational & Lab supplies, food products, and supplies i.e., hazardous chemicals or waste, data processing supplies, and other materials athletic supplies, photos, slides, movies, or medical supplies.

For Duplicating Services please refer to the rate sheet published on the Budget Portal.

E73400 **Purchases for Resale**
The purchase of commodities and/or services by the University for the purpose of selling them for the benefit of the University.

E74001 Bad Debt Expense

Includes the percentage of revenue not expected to be collected.

Parking, Housing operations and all departments that receive tuition-based revenues will use this line item.

The Office of Financial Planning and The Office of Auxiliary & Enterprise Development will calculate the percentage of uncollectible accounts that is applied to estimate this line.

E77210 Game Expenses

Athletic charges incurred for material and supplies and rental of production equipment at a game.

E77391 Athletic Equipment and Supplies

Athletic charges incurred for team supplies.

E88000 Unrealized Gains/Losses

Unrealized Gains or losses made on investments.

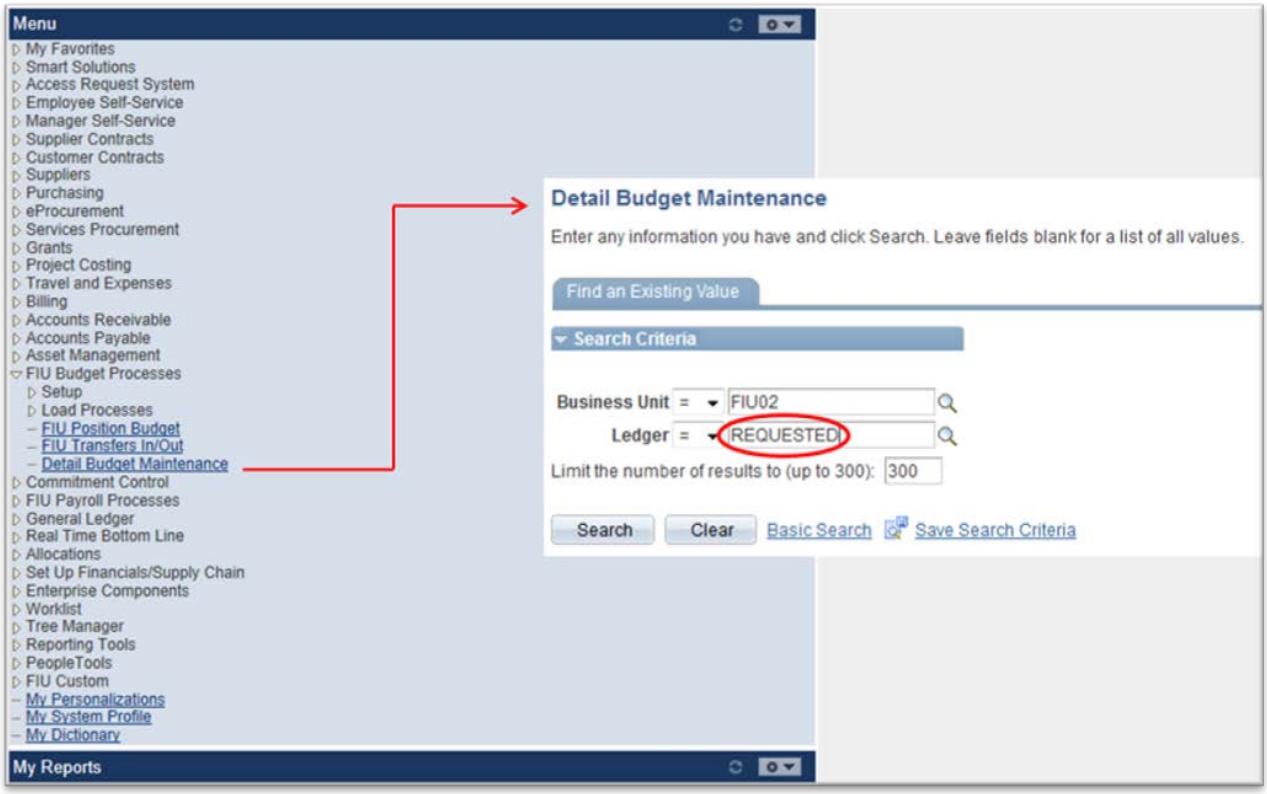
E89100 Investment Expenses

CHAPTER 4 - ENTERING THE BUDGET IN PANTHERSOFT

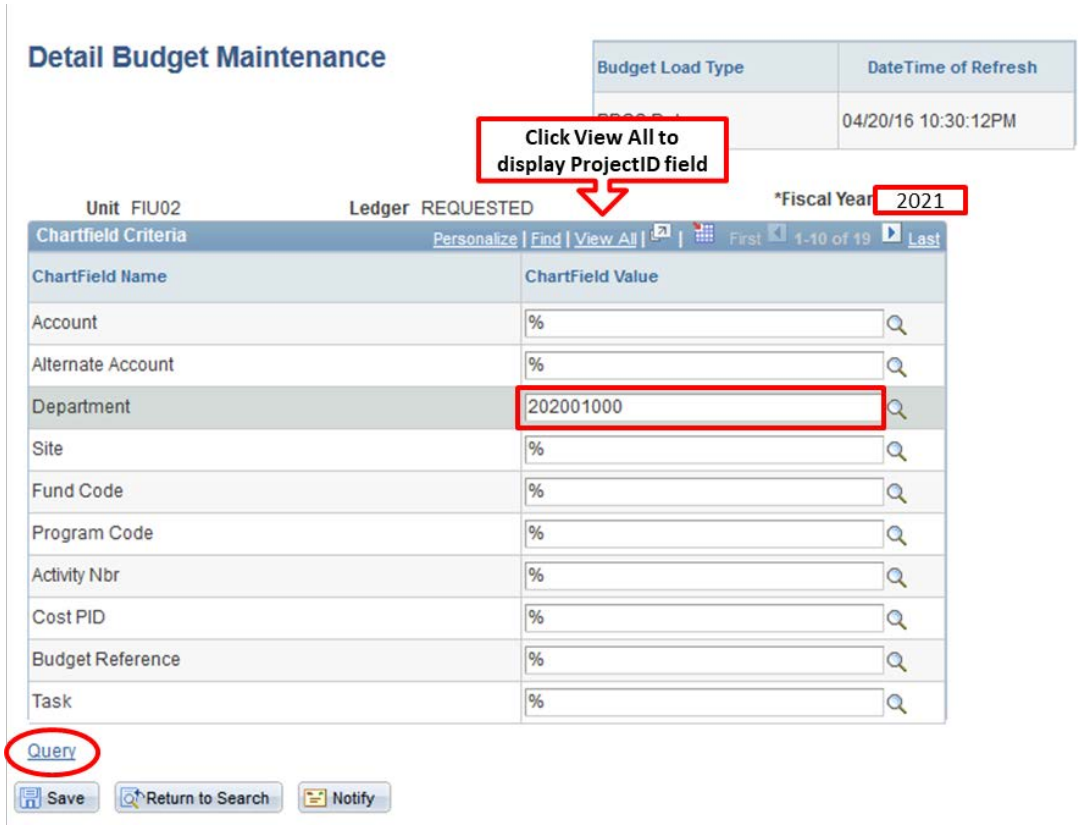
This section assumes that you have already developed a full year's budget for revenues and expenses and are ready to enter the data into PantherSoft.

ACCESSING THE REQUESTED LEDGER

1. In the Business Unit enter FIU02 for FIU Foundation, and then click the ***magnifying glass*** button next to the Ledger field to open the Look up Ledger box.
2. Select ledger REQUESTED. The lookup window will close.



3. On the following screen enter Fiscal year = **2021** and the ***Department ID and/or Project ID***. To see the ***ProjectID*** field you may have to click the **View All** link.



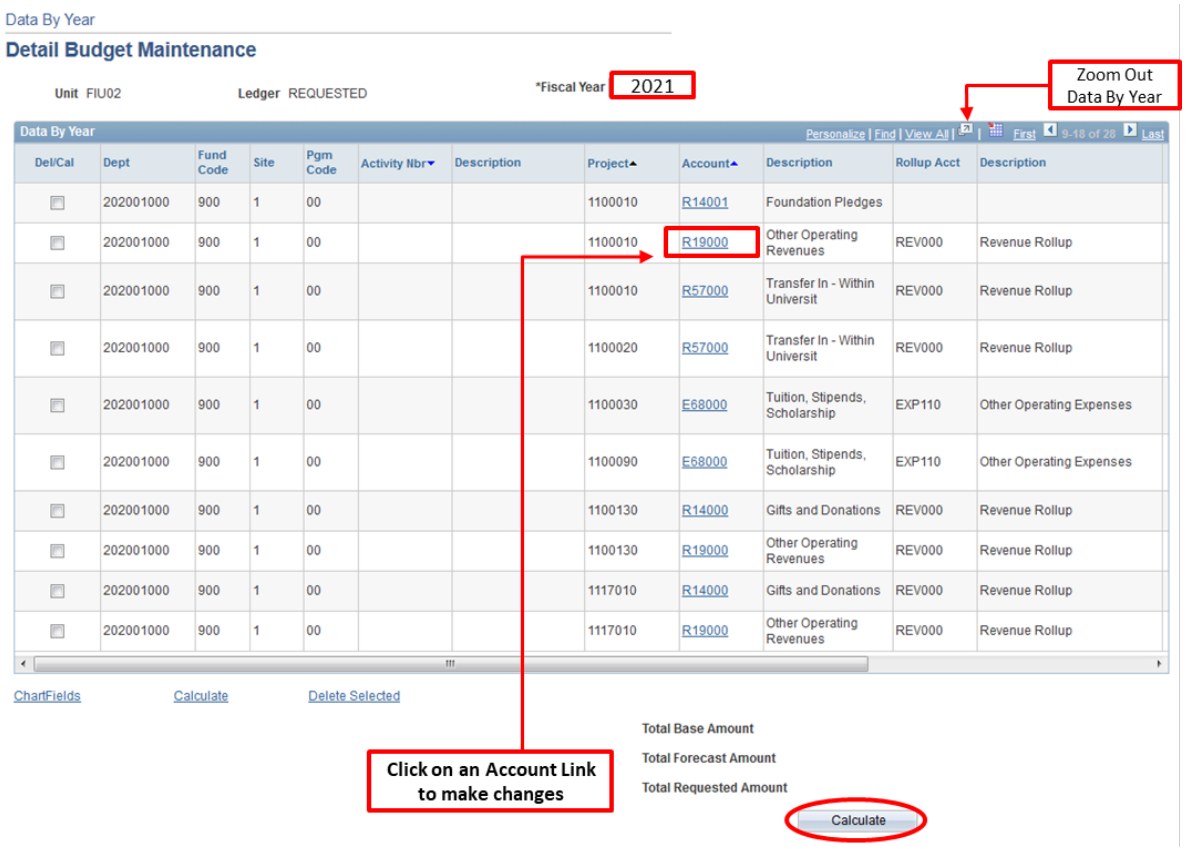
4. Click the ***Query*** link to proceed to the next screen.

ENTERING THE BUDGET IN REQUESTED LEDGER

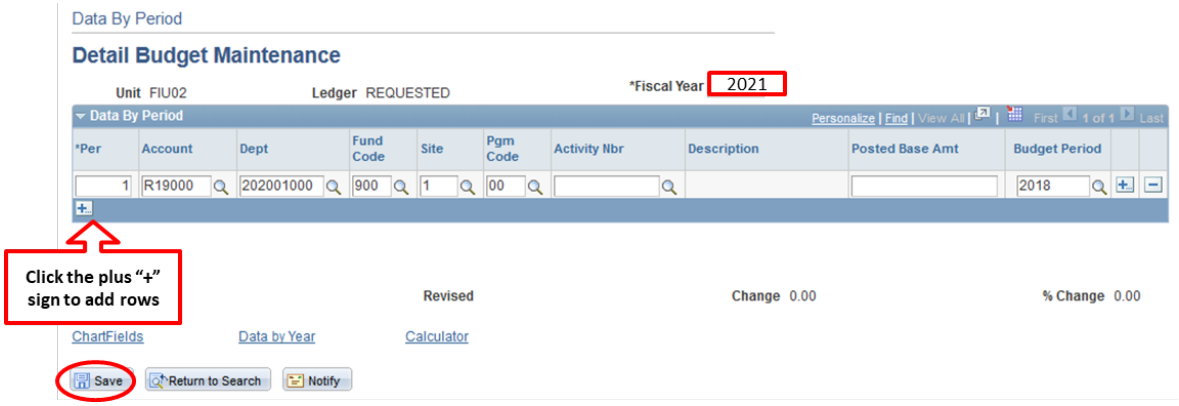
The ***Data By Year*** screen shows all the budgetary accounts used for the various projects under the department ID entered in FY 2020-21.

The Original Budget 2019-20 (Budget Base) and Forecast 2019-20 (Forecast Amount) will also by displayed in the screen, however, any change to Forecast amounts will be made in Ledger ACTUAL (see Section Entering the Forecast in the ACTUAL Ledger page 12). Please note the dollar values in the screen below will be blank until you click the ***Calculate*** button.

At any point you wish to see the information full screen, click on the zoom out button.



To make changes, click on either the revenue or expense account link as it corresponds to the project for which the change is desired. The following Detail Budget Maintenance page will appear:



Enter or Edit the following fields as necessary

1. ***Account***: (Most often R14000 or E11900)
2. ***Dept ID***
3. **Fund**: 900 or 903
4. ***Site***: (always choose 1 in Actual Ledger for Forecast and 01 in Requested Ledger for Budget)
5. ***Pgm Code***: (always use 00)
6. ***Project ID***

Click the plus sign "+" in order to add lines for revenues and expenses by period.

Once you have the number of lines corresponding to the number of periods in which you expect the revenues or expenses:

1. Adjust the period number
2. Enter the budget amount for each period

NOTE: The calculator option may also be used to add lines if distributing an amount.

Once you have made all the budget entries for this Project ID, click the ***Data by Year*** link or the ***Save*** button to go back to the main page and continue with your requested budget for another project.

IMPORTANT:
A budget is required for revenues and expenses for each project in your area including projects that do not yet exist but are expected between now and June 30, 2021.

Use the Project ID number beginning with the first 2 digits associated with your unit and "99999" as the last 5 digits as the project in which to budget revenues and expenses for expected new gifts (e.g. Athletics: Project ID #**40**99999).

CHAPTER 5 – THE DSO REIMBURSEMENTS TOOL

Certain expenses such as salary support or scholarships incurred by the university (Business Unit FIU01) are reimbursed by the university Direct Support Organizations (DSOs) such as the FIU Foundation (Business Unit FIU02). This tool allows the users to budget for these reimbursements across Business Units. The user enters the DSO Project ID or Activity Number that will be reimbursing the university with the corresponding Activity Number that will receive the funds as revenue on the university (FIU01) side. The tool will then automatically create the revenue on the university side.

Note: Reimbursements data cannot be changed on the Detail Budget Maintenance page - changes to reimbursements transactions can only be made through the DSO Reimbursements Tool.

CREATING A DSO REIMBURSEMENT

You may only create DSO reimbursement budget transactions for your Project ID or Activity Number.

Allocations are run hourly to copy the values from the DSO Reimbursements Tool to the Detail Budget Maintenance page.

Note: In this example, we will use a Foundation (FIU02) Project ID

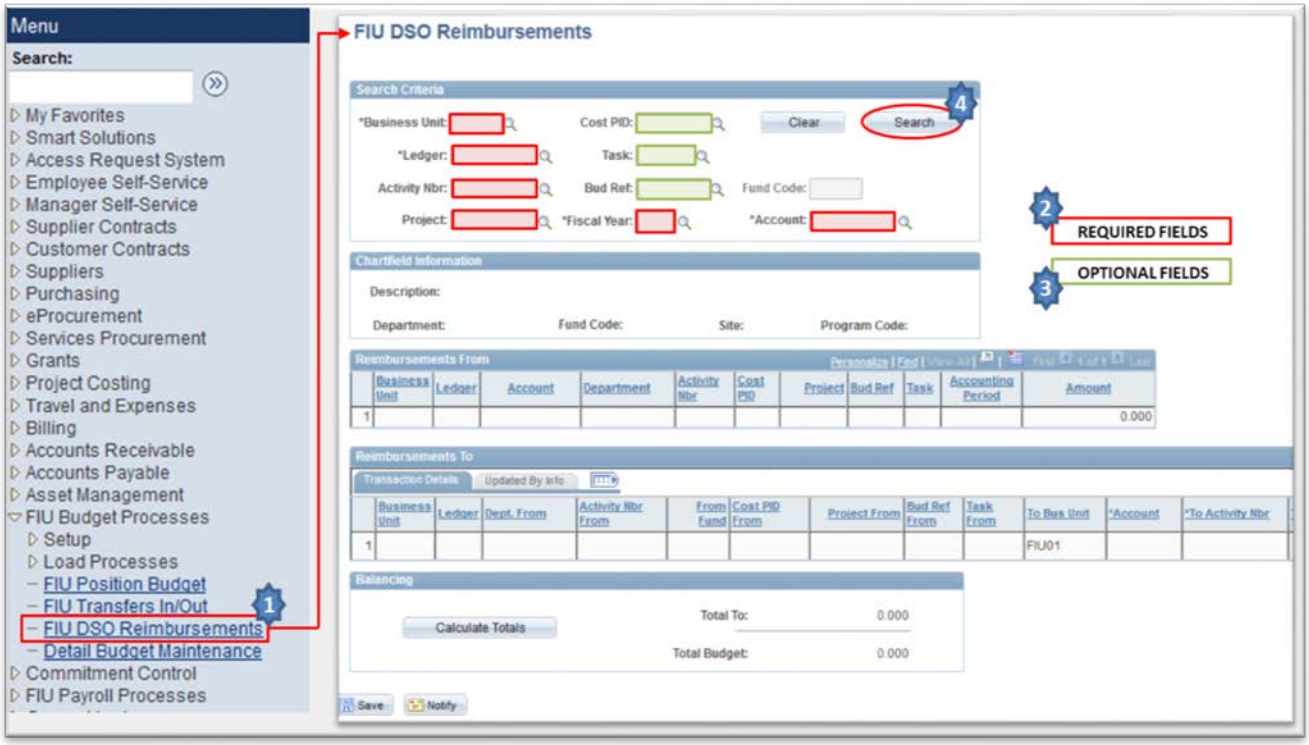
1. Login in to PantherSoft Financials and navigate to the FIU DSO Reimbursements page using the links on the left-hand side of the page:
2. Verify the following **Required Fields**:
   - Business Unit enter corresponding DSO Business Unit, e.g. **FIU02**
   - Ledger field enter:
     - **ACTUAL** for Forecast FY 2019-20
     - **REQUESTED** for Budget FY 2020-21
   - Activity Nbr or Project ID, enter your 10-digit Activity Number initiating the reimbursement or 7-digit Project ID
   - Fiscal Year
     - **2020** for Forecast FY 2019-20
     - **2021** for Requested Budget FY 2020-21
   - Fund Code, for FIU02 ONLY, select fund code **900** or **901** depending on the funding source; all other business units will not have to populate a fund code.
   - Account, enter the account the reimbursement should be budgeted under in the DSO.
     - **E57000** Transfers Out – all other expenses
     - **E57001** Transfers Out – equipment expenses
     - **E57002** Transfers Out – scholarships reimbursed to FIU
     - **E57003** Transfers Out – construction expenses
     - **E57004** Transfers Out – salaries reimbursed to FIU

3. Optional Fields used for FIU01 (very uncommon with DSOs):
   - Cost PID: enter 7-digit Panther ID to track revenues/expenses for a specific faculty allocation
   - Task: enter 3-digit used to track expenses that have a similar purpose that are not identified in another Chartfield, e.g. Critical Investment
   - Budget Reference: enter the 4-digit year to identify the aid year for financial aid awards, or to identify the academic period (COM)

   Note: If the optional fields are left blank, the system will display all the combinations of required and optional fields.

4. Click the ***Search*** button

Note: From this point onward **only** information regarding those FIU01 fields receiving the funds are required and can be entered in the tool.



5. Enter the revenue budget account that corresponds to this reimbursement (the most frequently used account is R89090 - DSO Revenue).

   To search for an Account, click the ***magnifying glass*** icon to the right of the Account field and choose from the list of allowable accounts.

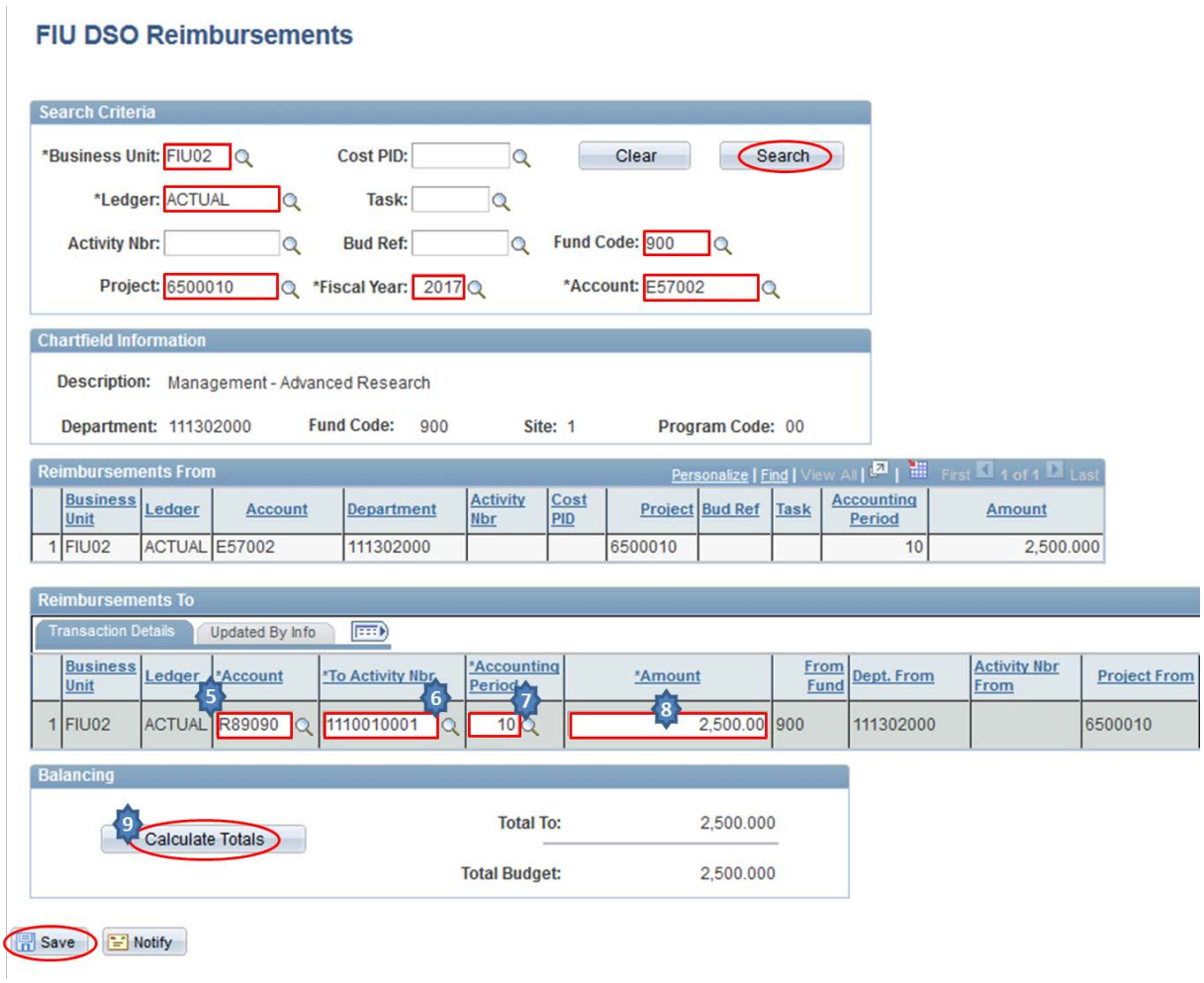
6. Enter the FIU01 activity Nbr that will receive the reimbursement in the ***To Activity Nbr*** field.

To search for an Activity Nbr, click the ***magnifying glass*** icon to the right of the Activity Nbr field and choose from the list of activity Numbers.

7. Enter the accounting period, i.e. month in which the reimbursement will occur. For your Forecast the available periods are from March to June (9 to 12) for your Requested Budget the available periods are from July to June (1 to 12).
8. Enter the amount that the activity Nbr will be receiving as a **positive** number.

   To add additional budgeted reimbursement lines, click the plus sign "+" button; to remove lines, click the minus sign "-" button.
9. Click the ***Calculate Totals*** button.

   Note: After clicking on "Calculate Totals" OR "Save" the "Transfers from" section will summarize the DSO reimbursements by period and account as shown below.



10. Click the **SAVE** button.

MODIFYING DSO REIMBURSEMENTS

1. To modify an existing reimbursement transaction, first find the transaction.

   Login in to PantherSoft Financials and navigate to the FIU DSO Reimbursements page using the links on the left-hand side of the page.

   - Business Unit enter corresponding DSO Business Unit, e.g. **FIU02**
   - Ledger field enter:
     - **ACTUAL** for Forecast FY 2019-20
     - **REQUESTED** for Budget FY 2020-21
   - Activity Nbr or Project ID, enter your 10-digit Activity Number initiating the reimbursement or 7-digit Project ID
   - Fiscal Year
     - **2020** for Forecast FY 2019-20
     - **2021** for Requested Budget FY 2020-21
   - Fund Code, for FIU02 ONLY, select fund code **900** or **901** depending on the funding source; all other business units will not have to populate a fund code.
   - Account, enter the account the reimbursement should be budgeted under in the DSO.

2. Click the ***Search*** button
   If there are no existing budgeted reimbursements, you will not see any transaction in both "Transfer From" and "Transfer To" sections.

3. Enter changes to the existing budgeted reimbursements as necessary

4. Click the ***Calculate Totals*** button to recalculate

5. Click the ***SAVE*** button

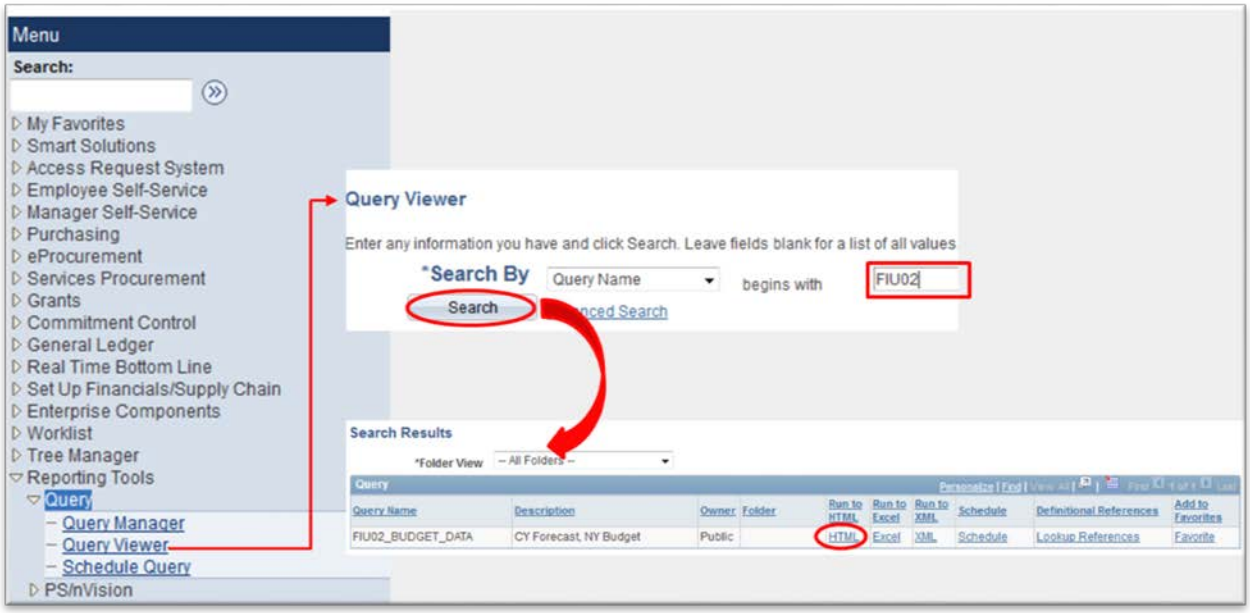
CHAPTER 6 - RUNNING BUDGET REPORTS

FIU Foundation budget managers can review their entries to the ACTUAL ledger for Forecast FY 2019-20 and to REQUESTED ledger for the Budget FY 2020-21 through one of two ways:

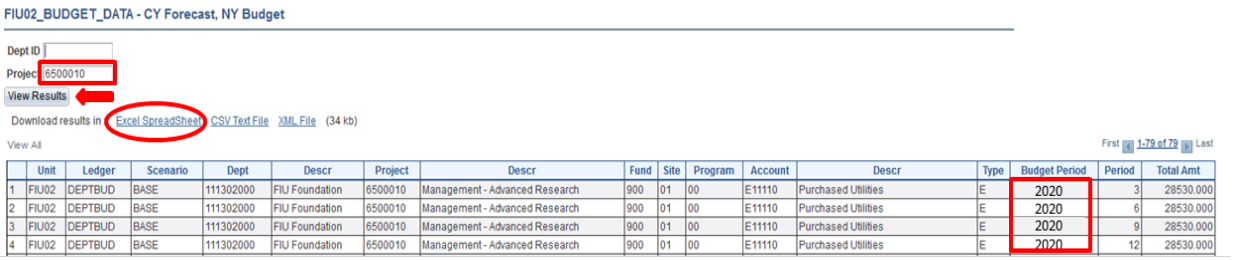
1. Query: **FIU02_BUDGET_DATA**
2. Nvision report: **FIU02_BUDGET_BX_BY_PROJECT**

FIU02_BUDGET_DATA QUERY

Log onto the PantherSoft Reporting Database and go to Query Viewer. In the ***begins with*** box, enter FIU02 and then click on Search. You will see the query titled FIU02_BUDGET_DATA. Click the ***HTML*** link to run the query.



To see Original Budget and Forecast data, enter Dept ID or Project ID, and click ***View Results***.



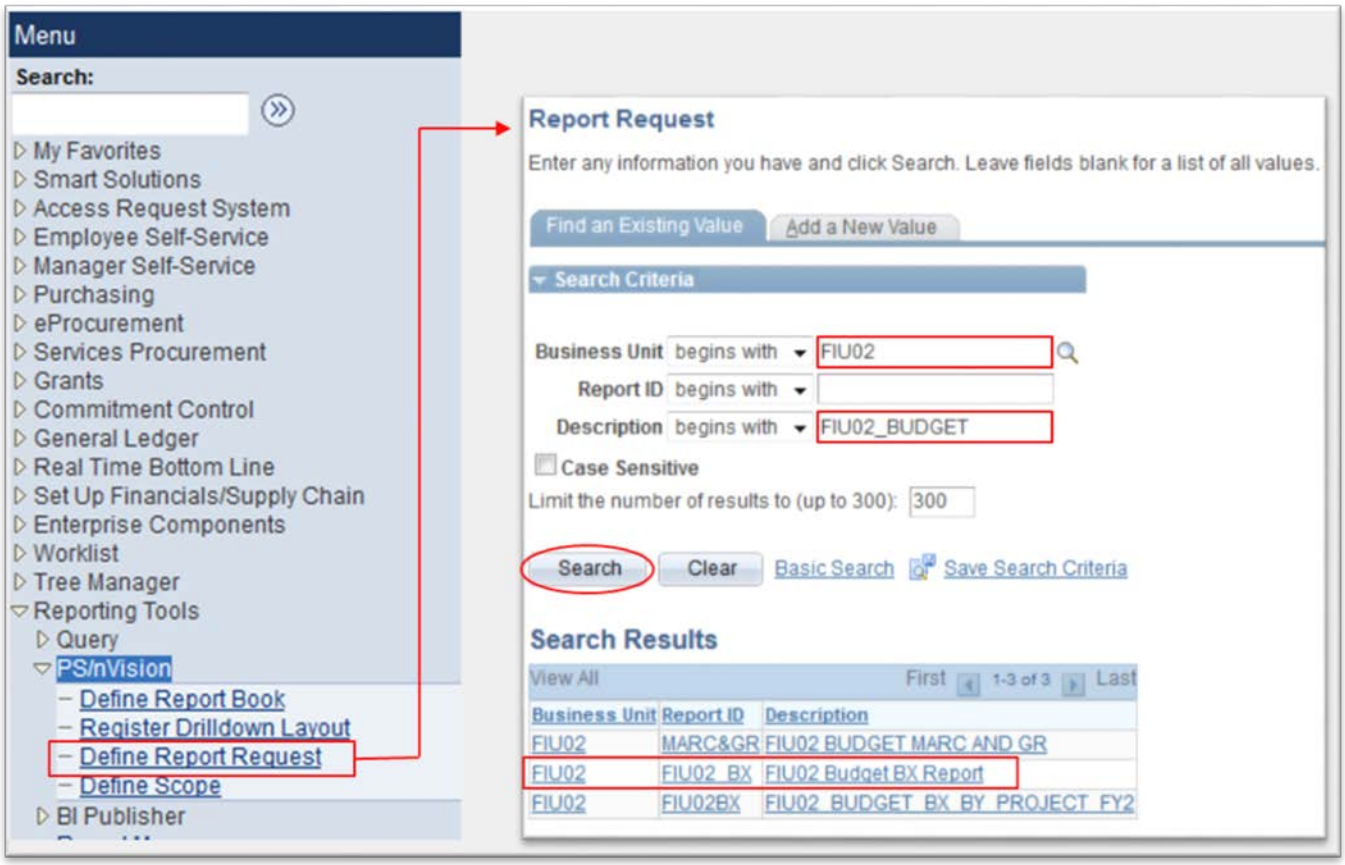
	Unit	Ledger	Scenario	Dept	Descr	Project	Descr	Fund	Site	Program	Account	Descr	Type	Budget Period	Period	Total Amt
1	FIU02	DEPTBUD	BASE	111302000	FIU Foundation	6500010	Management - Advanced Research	900	01	00	E11110	Purchased Utilities	E	2020	3	28530.000
2	FIU02	DEPTBUD	BASE	111302000	FIU Foundation	6500010	Management - Advanced Research	900	01	00	E11110	Purchased Utilities	E	2020	6	28530.000
3	FIU02	DEPTBUD	BASE	111302000	FIU Foundation	6500010	Management - Advanced Research	900	01	00	E11110	Purchased Utilities	E	2020	9	28530.000
4	FIU02	DEPTBUD	BASE	111302000	FIU Foundation	6500010	Management - Advanced Research	900	01	00	E11110	Purchased Utilities	E	2020	12	28530.000

If you wish to work with the data in an Excel spreadsheet, click the Excel Spreadsheet link to download the results. Save the table in Excel and use the Pivot Table feature to manipulate data.

To create a Pivot Table, click on any cell inside the table and then go to INSERT, Pivot Table, OK. Drag and drop data onto the pivot table as desired.

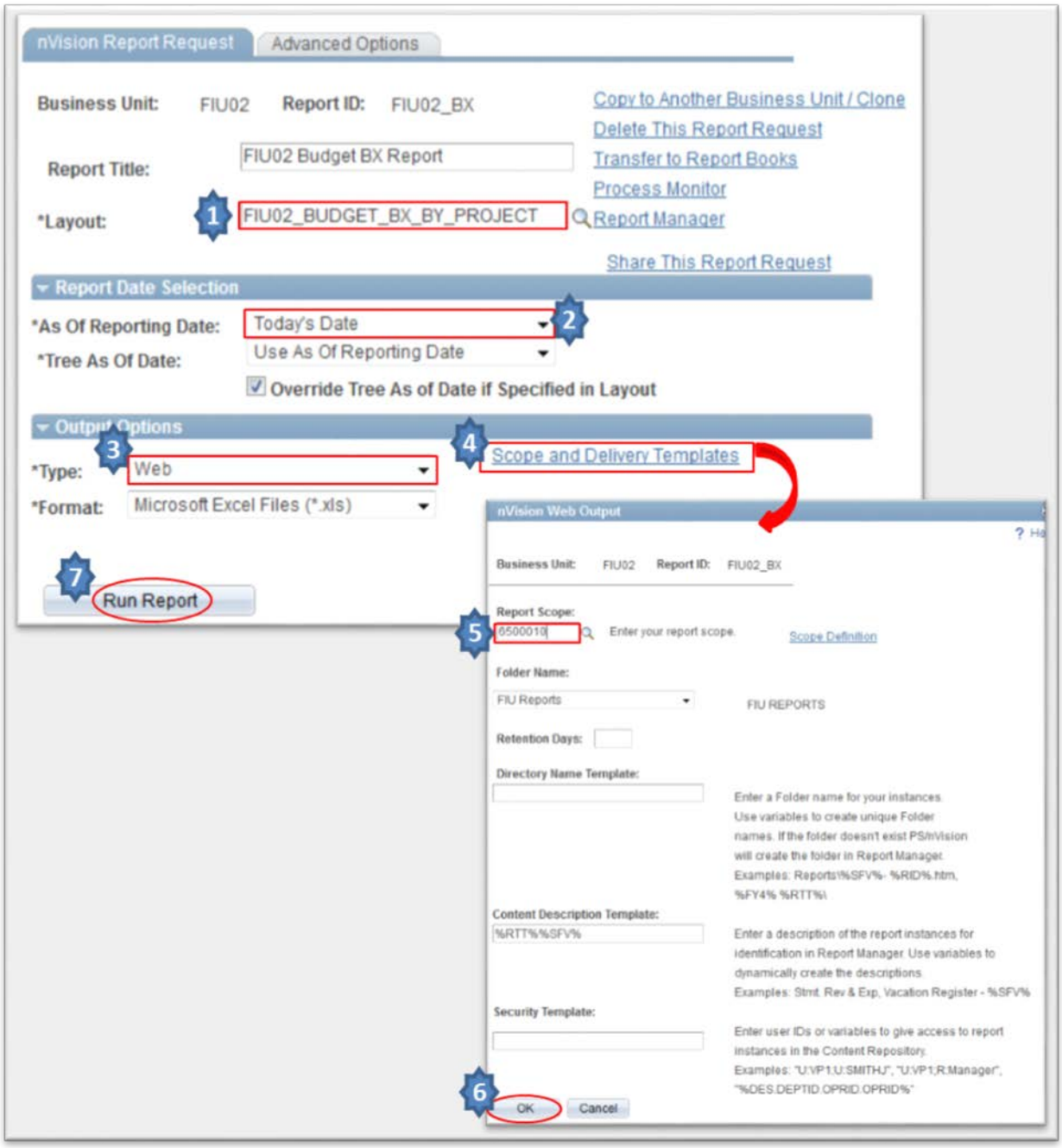
FIU02_BUDGET_BX_BY_PROJECT nVISION REPORT

Log onto the PantherSoft Reporting Database and go to ***Define Report Request*** under Reporting Tools/PSnVision. In the Business Unit enter **FIU02** for FIU Foundation and click ***Search*** button. Select report layout titled: **FIU02_BUDGET_BX_BY_PROJECT.**



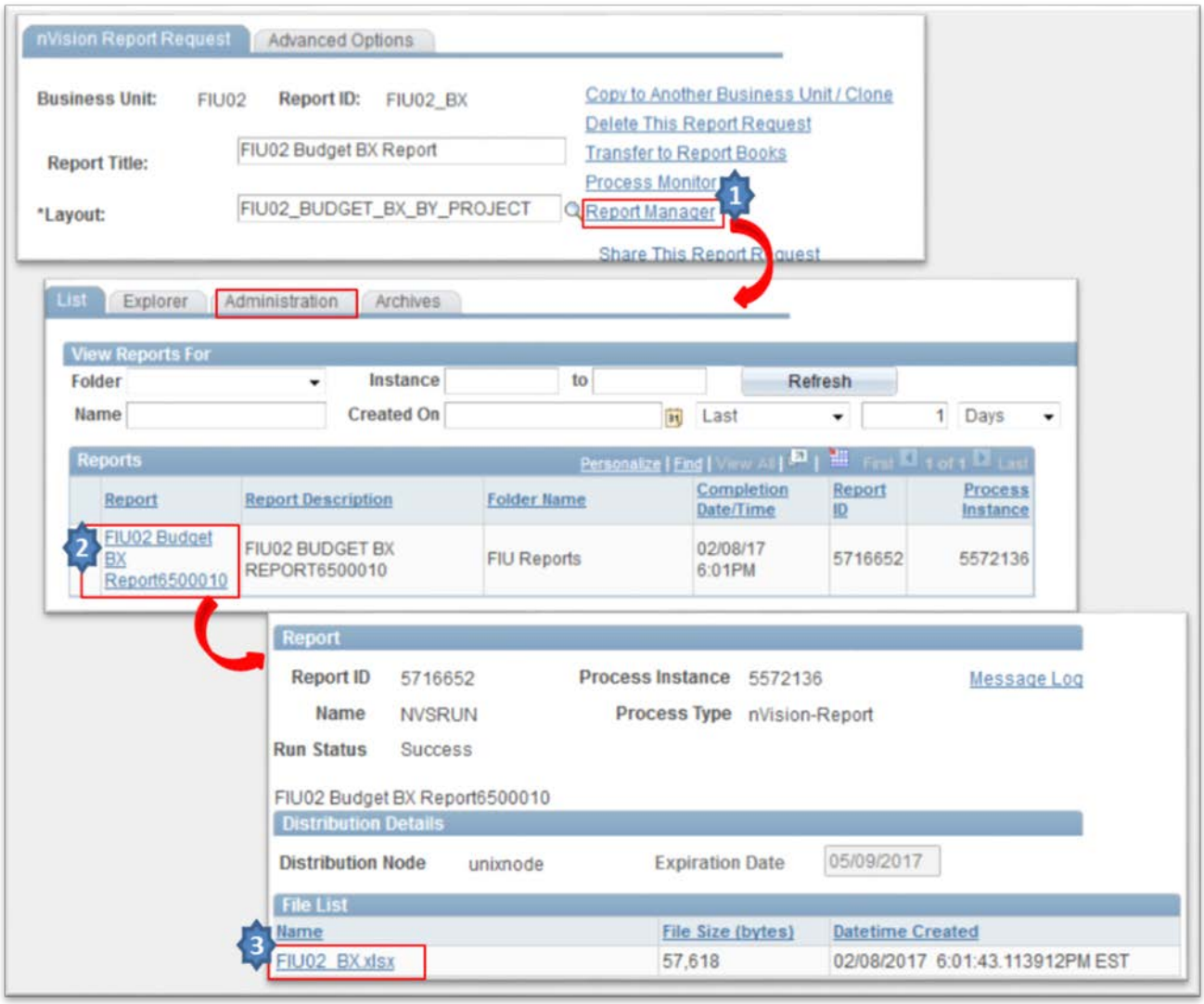
Verify the following required information:

1. Make sure the Layout field is **FIU02_BUDGET_BX_BY_PROJECT**
2. In the As of Reporting Date dropdown menu, select ***Today's Date.***
3. Choose **Web** in the field Type.
4. Click on the ***Scope and Delivery Templates*** link to enter your scope.
5. You may enter the name of your college/school/unit OR any individual Project ID.
6. Click ***OK***
7. Click the ***Run Report*** button. The Process Scheduler Request window will pop up, click the ***OK*** button – there is no longer a need to select a server.



To open the **FIU02_BUDGET_BX_BY_PROJECT** report

1. Click the ***Report Manager*** hyperlink.
2. Click on the ***Administration*** Tab to see a list of your reports.
3. Click on the hyperlink of the report you just ran to download it to Excel.



This report contains the following information: Current Year-to-Date Actuals, Forecast 2019-20, Original Budget 2019-20, and Requested Budget 2020-21 (imploded by period for each category).

IMPORTANT: The data in the Reporting database is refreshed overnight and is therefore always one day old. Any changes you make in the ACTUAL and REQUESTED ledgers will not be reflected in your query/report until the next day.

Running Reports After Allocation for 3% Gift Fee Runs

The allocation for the 3% gift fee will run daily from 7:00pm – 7:45pm. ***Please do NOT run reports or queries or enter data into the budget tool during this brief 45-minute period each day***. In order to have the final net revenue amounts for both your current year forecast and next year's budget, you will need to run the query or BX nVision report the day after your final entries are made into the budget tool.

CHAPTER 7 - DEADLINES AND POST-BUDGET ACCOUNTABILITY

DEADLINES

Deliverable	Due Date
4-Month FY 2019-20 Forecast in ACTUAL Ledger	Friday, March 20, 2020
12-Month FY 2020-21 Budget for **Annual Fund** and **Administrative Reserve** Revenues & Expenses in REQUESTED Ledger	Friday, April 24, 2020
12-Month FY 2020-21 Budget for **Colleges, Schools, Divisions** in REQUESTED Ledger. Also due: **Building Funds (done by Foundation)**	Friday, April 24, 2020
Budget materials presented to upper management and Board leadership	May 4-8, 2020
Budget materials distributed to BOD	Friday, May 22, 2020
BOD Finance meeting (to approve budget)	Friday, June 6, 2020
Annual Board of Directors meeting (to approve budget)	Saturday, June 7, 2020
BOT Finance & Facilities Committee meeting (to approve budget)	Tuesday, June 16, 2020

POST-BUDGET ACCOUNTABILITY

The FIU Foundation Board of Directors receives monthly financial recaps and requests explanations for each significant variance between budget and actuals (for both revenues & expenses).

Budget managers are responsible for submitting monthly variances to the Foundation for presentation to BOD in a timely manner each month.

STEP 1: Run Budget vs. Actuals nVision Report

STEP 2: Determine which projects carry significant variances

STEP 3: Compare YTD actuals to YTD budget and determine cause:
Positive Revenue Variance – new gift not included in budget?
Negative Revenue Variance – gift included in budget will not be received?
Positive Expense Variance – Savings?
Negative Expense Variance – Why?

STEP 4: Be specific in explanation: Ask the questions….. What? When? Why?

The following PantherSoft reports are available to run online:

- Budget vs. Actuals (to be run with scopes for individual project or entire unit)
- Actuals by Project

QUESTIONS & SUPPORT

For any questions or support during the budget process, please contact:

Mr. Pierre Chammas, MBA
Director, Budgeting & Investments
FIU Foundation, Inc.
11200 SW 8th Street, MARC 531
Miami, Florida 33199
Telephone: 305-348-3338
Fax: 305-348-3824
Email: pchammas@fiu.edu

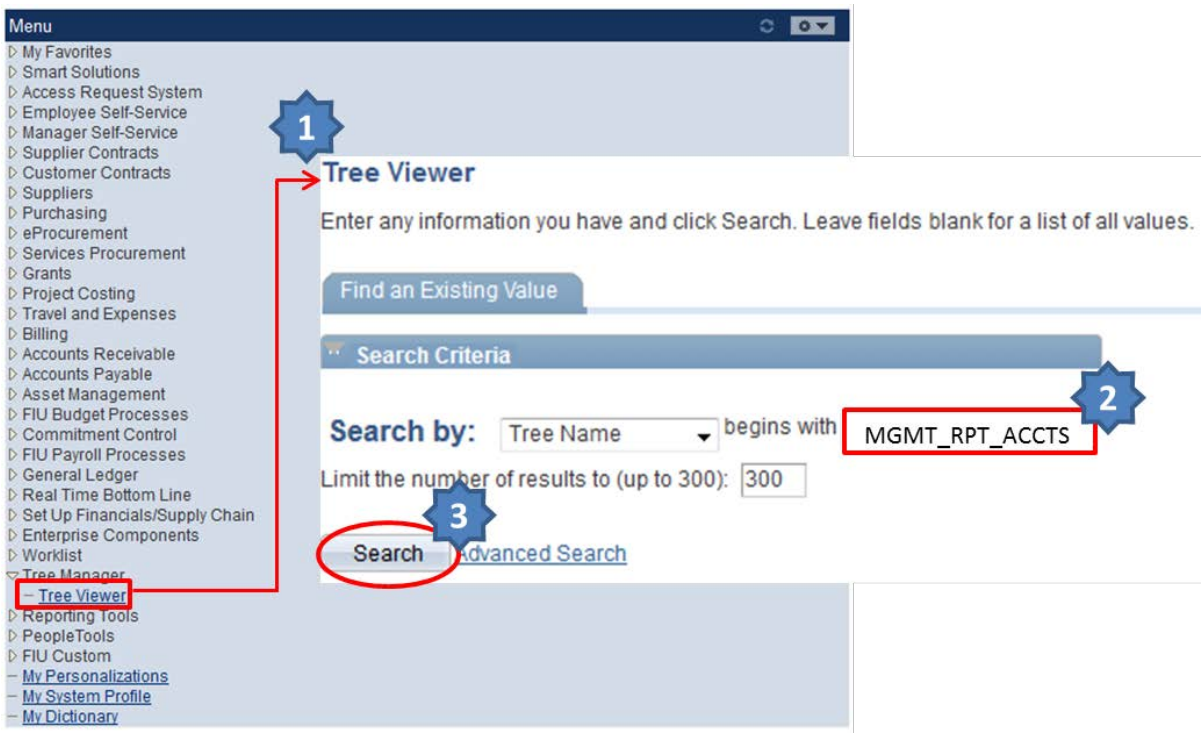
APPENDIX – BUDGETARY ACCOUNTS

LOOKING UP BUDGETARY ACCOUNTS

You can look up Budgetary Accounts in the PantherSoft Financials system using the Tree Viewer or the Query Viewer, as describe below:

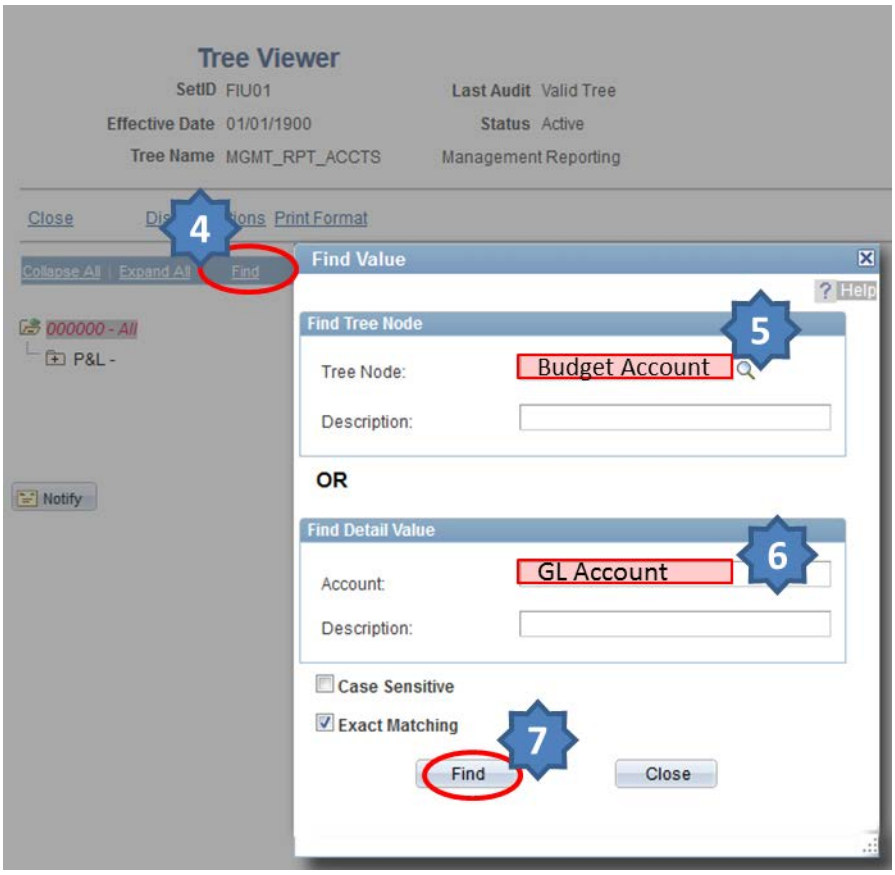
USING TREE VIEWER

1. Login in to PantherSoft Financials and navigate to the Tree Viewer page using the links on the left-hand side of the page: Menu/ Tree Manager/ Tree Viewer.
2. In the "begins with" input area look for MGMT_RPT_ACCOUNTS Tree.
3. Click on Search Button.



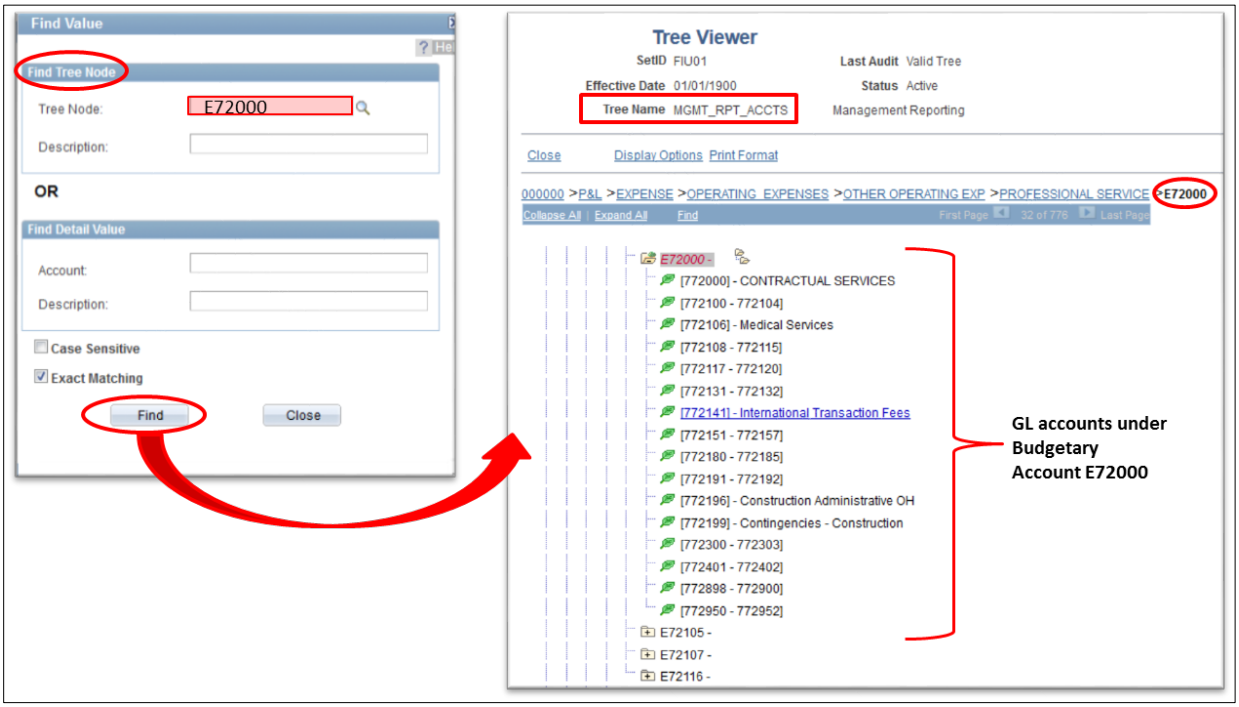
4. Select Find
5. If you are looking for the GL Accounts that roll-up into a budgetary account, enter the budgetary account in the *Find Tree Node* field (Note: revenue accounts start with "R", and expense accounts start with "E").
6. If you are looking for the budgetary account into what a specific GL Account roll-ups, enter the GL account in the *Find Detail Value* field.

7. Select *Find*

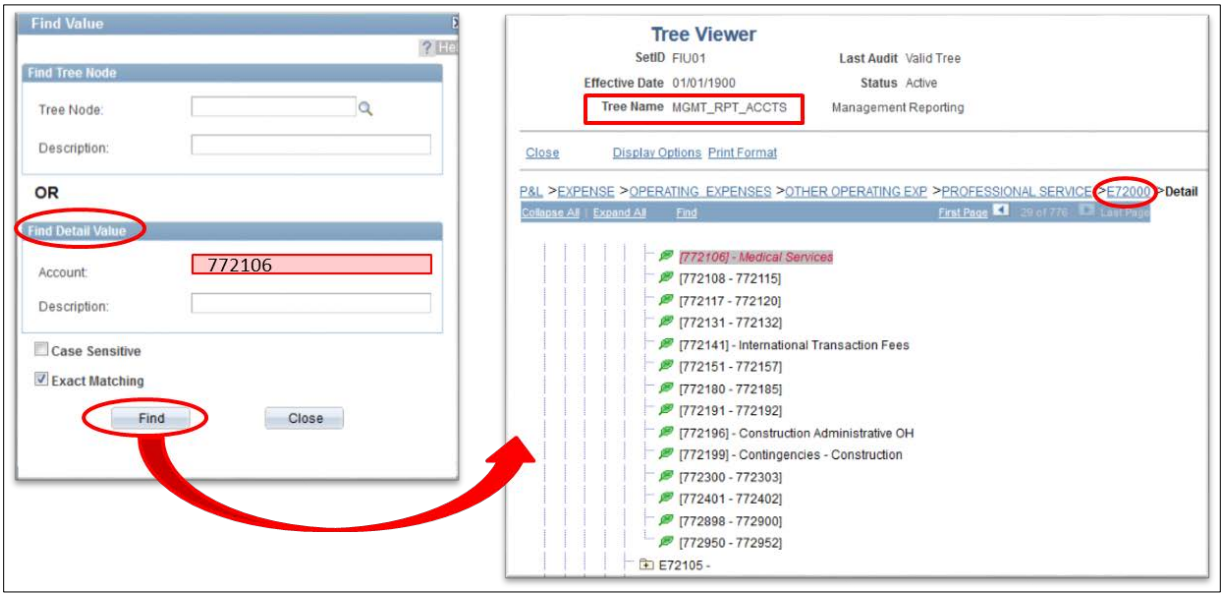


8. The view will return the map displaying the account or account range.

If you need to find the ***GL accounts***:



If you need to find the ***budgetary account***:



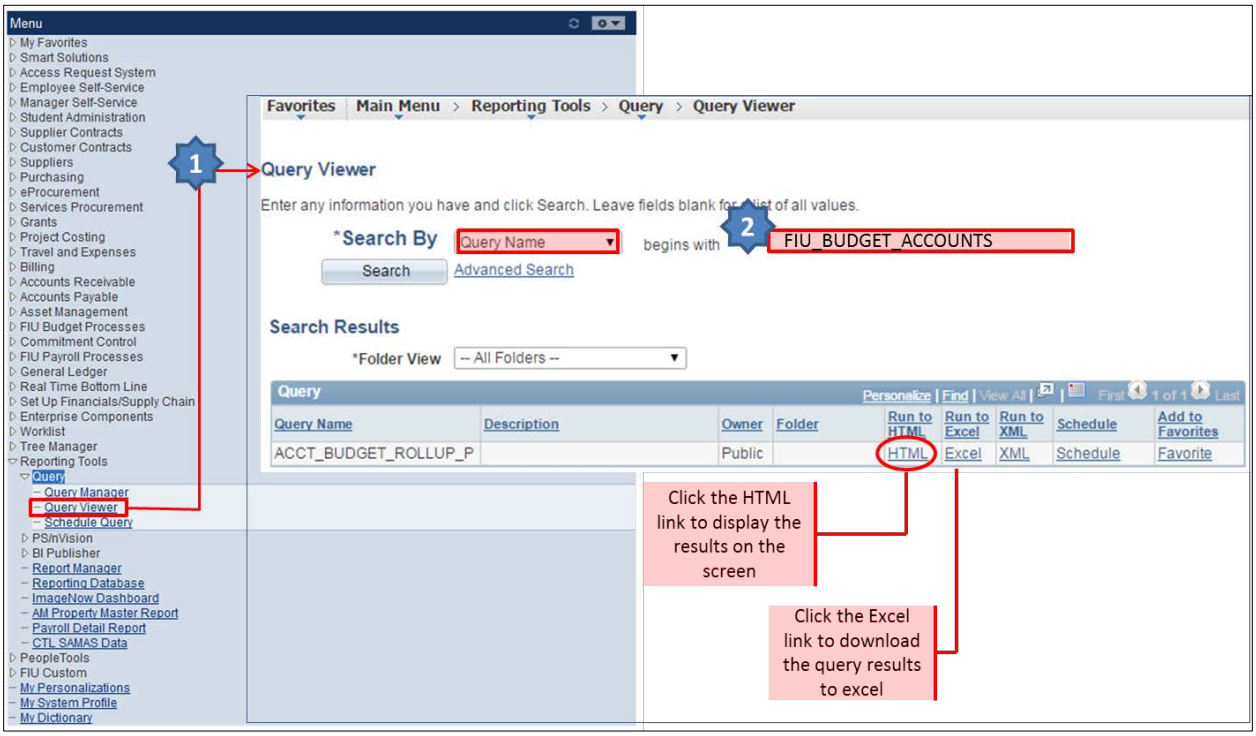
USING QUERY VIEWER / QUERY MANAGER

The query FIU_BUDGET_ACCOUNTS is helpful when looking for budgetary accounts

Step by Step: Running the FIU_BUDGET_ACCOUNTS query

1. Navigate to the *Reporting Tools page* using the links on the left-hand side of the page Menu / Reporting Tools / Query / Query Viewer

2. From Query Viewer or Query Manager, search by "Query Name" and enter "FIU_BUDGET_ACCOUNTS" in the "begins with" Combo Box.



After entering the query and selecting the Excel format, an .xls file will be generated with all budgetary revenue and expense accounts and their corresponding actual accounts.