

Budget Planning System

User Manual

(Version 4 | December 2024)

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INTRODUCTION BPS

ABOUT THE BUDGET PLANNING SYSTEM

The Eastern Washington University Budget Planning System (BPS) creates a common system for budgeting and forecasting. The Eastern Washington University Budget Planning System is designed to assist with Comprehensive Budget Level (CBL) and position management as part of planning for the upcoming Fiscal Period.

The screenshots and examples provided in the documentation display Budget Planning for Fiscal Year 2021. Years referenced in this document are defined as follows:

- 20XX(-2) = two years prior to the current fiscal year
- 20XX(-1) = one year prior to the current fiscal year
- 20XX = current fiscal year
- 20XX(+1) = planning fiscal year

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GETTING STARTED

SYSTEM REQUIREMENTS

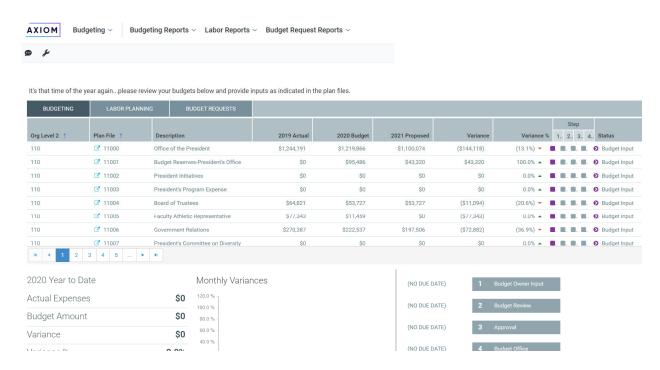
The following are required in order for the (BPS) to operate effectively:

- Microsoft Excel 2013 or higher
- Microsoft Internet Explorer 11 or higher (preferred)
- Microsoft Edge (preferred)
- Can use Google Chrome and Firefox (with additional Add-In)
 - o Questions, please contact any member of the Budget Services Team
 - Emails can be sent to budgetservices@ewu.edu

LAUNCHING BPS

The BPS (Axiom) can be accessed at http://ewu.axiom.cloud using EWU's SSO username and password. Each user will have access to the same organizations that are accessible in Banner.

Once logged in, the homepage displays three tabs: Budgeting, Labor Planning and Budget Requests. The homepage also lists the organization codes available for the user to modify, historical actuals, current year budget and the proposed new fiscal year budget.



3 BUDGETING

GENERAL GUIDELINES FOR BUDGET PLANNING

When planning your budget, consider an historical analysis of budget to actual results. How accurate was the current year budget? Are actual current year revenues and expenditures at approximately the expected budgeted level? Be sure to consider any cyclic patterns unique to your account such as revenue that is deposited quarterly, or uneven expenditure patterns.

Consider any future changes. What will be different about next year? Some possible items include:

- Salary and Benefit increases an estimated 3% salary increase is expected on July 1. Index 1 changes will be centrally funded, but Index 2 and 3 budgets need to include the additional costs.
- Employee Changes Are any employees retiring? Do you have vacant positions you are recruiting for currently? Will you need to hire additional employees? What about funding step increases for classified employees? Any upcoming job reclassifications?
- Enrollment Growth Are enrollments increasing or decreasing? How many students will be taking a specific class?
- Cost Increases Are anticipated expenditures expected to increase? Are supply costs increasing? Is there a need for equipment replacement or travel to a specific conference? What areas of your current year budget were not adequate to meet needs?
- Contingency Funds Is the fund balance sufficient to allow a cushion or margin of error
 if the projections are not accurate or something unexpected occurs? Does the plan
 allow for emergency replacement of equipment? Does the plan have sufficient
 flexibility to allow continued operations and response to changing circumstances?

Plan your budget using specific, reliable information to calculate revenue and expenditure projections. **Build in a contingency budget within your department for any unexpected changes.**

Check the fund balance and make sure that it is sufficient for covering expenditures that will be incurred prior to revenue collection. In general, planned expenditures should be equal to or less than planned revenues, except in specific cases where a fund balance expenditure is anticipated. **Planned use of fund balance should not exceed 5%.**

PLAN FILES

Plan files are based on Banner's 5-digit organization code. Each plan file may have multiple indexes including both state and self-support indexes. The plan files you can access are listed on the home page. Use the plan files to submit budget changes for your plan.

Any light blue box will allow users to make budget adjustments or add comments. The save button is in the upper right-hand corner, make sure to save often. When exiting a plan, if you haven't saved, it will prompt you to be sure you want to leave. If you leave without saving, the changes will **not** be saved. If you stay on the page, click the save button in the upper right-hand corner of the page to save and then proceed to close the plan file.

<u>Be sure to include an offsetting balancing entry for Index 1 changes.</u> Use the Target Report – Variance x 3-digit org discussed in the reports section below to ensure that your department org remains in balance.

OPENING YOUR PLAN FILE

There are a few different ways to navigate to budgeting plan file (Note: Make sure the Budgeting Tab at the top is highlighted):

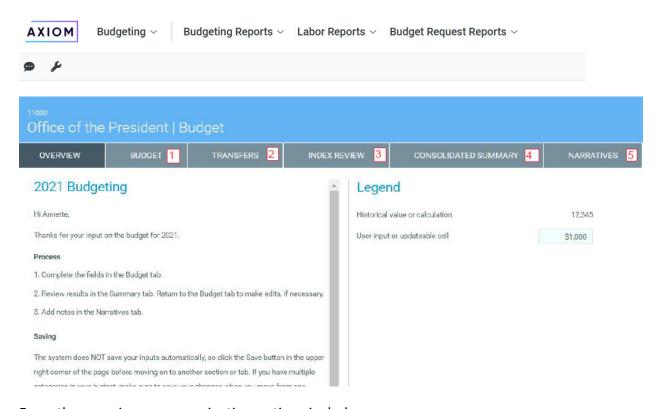
- 1. Click on the box with an arrow to open the associated organization plan file
- 2. Locate the 5-digit organization code you want to access by scrolling through the list. Additional pages, if any, are available using the arrow navigation at the bottom of the window.
- 3. Use the filter icon that appears when hovering over the box labeled "Plan File."



It's that time of the year again...please review your budgets below and provide input

| BUDGETING | LABOR PLANNING | BUDGET REQUESTS |
|---------------|-------------------|------------------------------------|
| Org Level 2 † | Plan File † | Description |
| 110 | ☑ 11000 | Office of the President |
| 110 | ♂ 11001 | Budget Reserves-President's Office |
| 110 | 7 11004 | Board of Trustees |
| 110 | ☑ 11005 | Faculty Athletic Representative |
| 110 | 1 1006 | Government Relations |
| 110 | ♂ 11007 | President's Committee on Diversity |
| 120 | ☑ 12000 | Athletic Revenue |
| 120 | C 10010 | Caranal Administration Addition |
| H 4 1 2 3 | 4 5 > H | 2 |

The selection of a 5-digit organization code, opens the Departmental Budget Planning screen on the "Overview" tab.

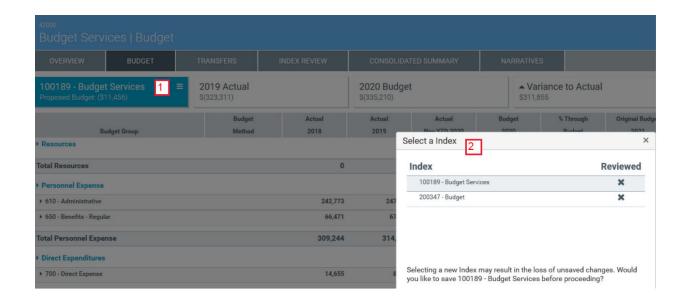


From the overview page, navigation options include:

- 1. Budget The budget details with adjustment columns to be updated during planning. The budget file includes detail from the Labor Planning module and the Transfers tab.
- 2. Transfers Input transfer activity
- 3. Index Review Summary of all indexes within the 5-digit org plan file
- 4. Consolidated Summary Displays summary by month
- 5. Narratives Add detail comments about budget changes

BUDGET TAB

Selecting the budget tab will open the first plan file connected to the 5-digit organization. In many cases this will be an index beginning with "1". Selecting a different index is achieved by clicking on the hamburger icon (1) at the right side of the currently displayed index. A secondary window (2) will pop up displaying all the indexes associated with the 5-digit organization code. When moving to a different index, BPS will ask if you want to save the current index information.



Once the target index is selected, several columns are displayed. From left to right, the columns are:



- 1. Budget Group shows the grouping of resources and expenses. Initially these are displayed in 3-digit account groupings. The 5-digit account codes are displayed when the blue arrow next to the title is clicked.
- 2. Budget Method Identifies how the adjustment will be made. The methods can be "input adjustments" for revenues and direct expenses (entered on this tab) and "from labor" for personnel costs (entered in the labor planning module) and "from transfers" for transfers (entered on the Transfers tab).
- 3. Actual 20XX(-2) two years prior actual revenues and expenses loaded from Banner
- 4. Actual 20XX(-1) one year prior actual revenues and expenses loaded from Banner
- 5. Actual Month YTD 20XX Current year Actual YTD revenues and expenses from Banner. While actuals are loaded nightly, this column displays the most recently closed period. This should tie to Banner reports for the matching period.
- 6. Budget 20XX Represents the current fiscal year revised budget from Banner. This is currently updated every night.
- 7. % Through Budget Fiscal year evaluation of actual spending to budget by percentage
- 8. Original Budget 20XX(+1) Planning year permanent. Represents the BD01 adjustments (or Planning Year Original Budget) plus all the BD02 Rule Class adjustments (permanent

adjustments) that have been processed in the In-Year Budget module in Axiom. (all BD01 and BD02 adjustments can also be found in Banner).



- 9. Starting Point Changes the value that will populate "Base Budget 20XX(+1)" column normally set to "Original Budget 20XX(+1)".
- 10. Base Budget 20XX(+1) The starting point of the planning year base budget.
- 11. Global % Adjust This column will be populated with any expected compensation increases (General Salary Adjustment identified in the Collective Bargaining agreements). These adjustments will be applied to the entire affected population.
- 12. % Adjust This column is available for input by the fiscal personnel. This will adjust the Base Budget 20XX(+1) by a percentage as indicated by the department. *If the "Base Budget 20XX(+1)" column is populated by a 0 value the percentage adjustment will be 0.* The calculation multiplies the adjustment by the value.
- 13. \$ Adjust This column is available for input by the fiscal personnel. This will add the adjusted value to the Base Budget 20XX(+1) column to populate the "Proposed Budget 20XX(+1)".
- 14. Proposed Budget 20XX(+1) The total budget that will be submitted for approval. Base Budget 20XX(+1) + % Adjust +\$ Adjust = Proposed Budget 20XX(+1)
- 15. Spread check Used when spreading the costs over months
- 16. Comments Any adjustments to the Base Budget 20XX(+1) <u>should be</u> documented with a comment. An example of a revenue projection may include:
 - a. Example: 25 students per qtr * \$25 course fee * 3 qtrs = \$1,875 revenue.
 - b. or: 500 meals per day * 180 days * \$5 per meal = \$450,000 revenue.
- 17. Any adjustments made by the Central Budget Office will have an associated comment explaining the adjustment and providing a reference number that will correspond to documentation supporting the adjustment. Please ask for the referenced documentation if you have questions on adjustments made by the Central Budget Office.

TRANSFERS TAB

The departments will need to input all transfers for their FY20XX(+1) Budget Planning.

To plan a transfer, click on the blue plus "+" located at the bottom of each transfer section.

One side of the transfer must be input and saved. Then the system will populate the offsetting side of the transfer. The \$ amount must be input on the offsetting side, match the original input, and be saved for the transfer to receive a green checkmark and become an approved transfer.

Please note that the system will show both sides of the transfer only if you have Banner access to both the receiving and giving organizations. Otherwise, only one-side of the transaction will be visible. You must coordinate with the offsetting department to get the offsetting transfer entered completely.



For reference, the total Transfers-In and Transfers-Out that were planned for an index during prior Budget Planning have been populated as a total in the Original Budget 20XX column seen under the BUDGET tab:



INDEX REVIEW TAB



| | Budget | Total | | | 100000 | 200199 |
|---------------------------|-------------|-------------|----------|---|-------------------------|---------------------|
| Budget Category | 2020 | 2021 | Variance | | Office of the President | President's Special |
| Resources | | | | | | |
| 520 - Grants & Contracts | (4,259) | 0 | 0.0% | • | 0 | 0 |
| Total Resources | (4,259) | 0 | 0.0% | • | 0 | 0 |
| Personnel Expense | | | | | | |
| 610 - Administrative | 694,370 | 651,067 | (6.7%) | • | 651,067 | 0 |
| 631 - Classified-Regular | 90,002 | 93,797 | 4.0% | • | 93,797 | 0 |
| 640 - Other Salary | 4,276 | 0 | 0.0% | • | 0 | 0 |
| 650 - Benefits - Regular | 195,546 | 185,763 | (5.3%) | • | 185,763 | 0 |
| Total Personnel Expense | 984,194 | 930,627 | (5.8%) | • | 930,627 | 1-2 |
| Direct Expenditures | | | | | | |
| 700 - Direct Expense | 235,672 | 102,447 | (130.0%) | • | 102,447 | 0 |
| Total Direct Expenditures | 235,672 | 102,447 | (130.0%) | | 102,447 | 10 |
| Total Expenses | 1,219,866 | 1,033,074 | (18.1%) | • | 1,033,074 | 15. |
| Net Operating Result | (1,224,125) | (1,033,074) | (18.5%) | • | (1,033,074) | Je/ |

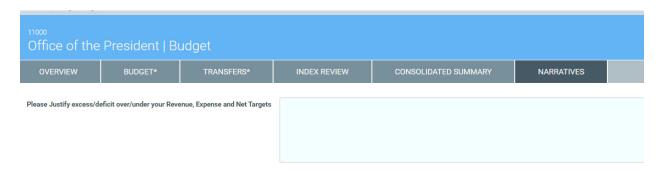
The index review tab lists the current year budgets and the planned budgets by account groups by index detail for all indexes associated within the current 5-digit organization code.

CONSOLIDATED SUMMARY TAB



The consolidated summary tab lists the planned budgets by account groups at the summary level for the 5-digit organization code.

NARRATIVES TAB



This tab provides an opportunity to give context to the submitted budget plan.

It is highly recommended that narrative is added to assist in the central review of budget plans. Added narrative and explanations will give the central reviewing team a better understanding of the intent and methodology used to develop the budget plan. This will reduce the number of questions and points of contact needed during the review process.

Narratives and explanations in the budget planning process provide essential context, clarity, and transparency. They not only help stakeholders understand the numbers but also support informed decision-making, enhance accountability, and provide clear guidance for future planning and evaluation. Without these explanations, the budget may appear as a set of disconnected figures, which can lead to misunderstandings and a lack of buy-in from key stakeholders.

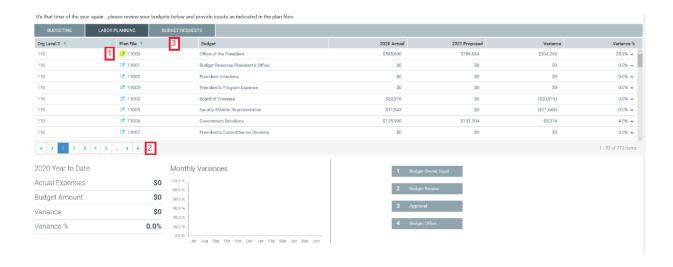
LABOR PLANNING

Plan files are based on Banner's 5-digit organization code. Each plan file may have multiple indexes including both state and self-support indexes. The plan files you have access to are listed on the home page. Any light blue boxes will allow users to make budget adjustment or comments.

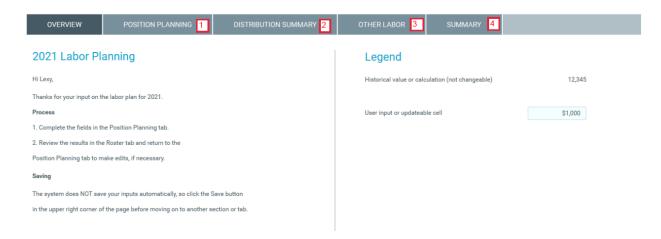
OPENING YOUR PLAN FILE

There are a few different ways to navigate to the labor planning plan file (Note: Make sure the Labor Planning Tab at the top is highlighted): Click on Labor Planning tab at the top of the page.

- 1. Click on the box with an arrow to open the associated organization plan file
- 2. Locate the 5-digit organization code you want to access by scrolling through the list. Additional pages, if any, are available using the arrow navigation at the bottom of the window.
- 3. Use the filter icon that appears when hovering over the box labeled "Plan File"



The selection of a 5-digit organization code opens the Departmental Labor Planning screen on the "Overview" tab.



From the overview page, navigation options include:

- 1. Position planning Lists the single positions by employee, salary and benefit budgets.
- 2. Distribution Summary By index the salary, benefits and total budgets.
- 3. Other Labor Consists of two tabs: Pooled positions salary budget in total and spread by month. Other labor accounts (660 and 670 accounts) description, actual 20XX(-1), budget 20XX (current year) and 20XX(+1) base budget, adjustments and 20XX(+1) projected budget and spread by month.
- 4. Summary 20XX(+1) and 20XX(+2) Budgets by employee type, pooled positions, other labor and benefits.

POSITION PLANNING TAB



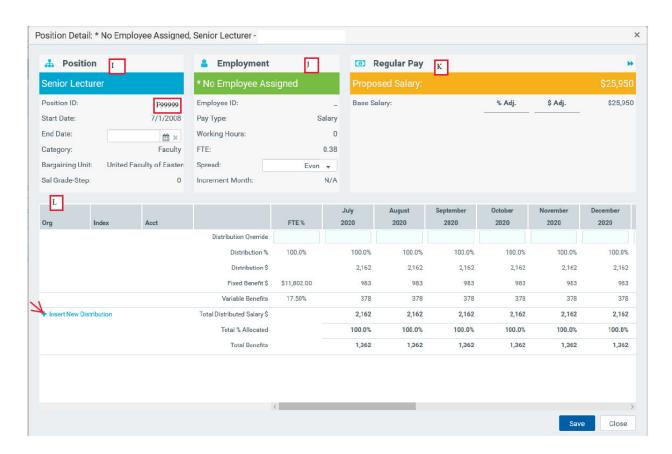
Notes:

- The Fill Position icon will not be operational during this budget planning period.
- General Salary Adjustments will be calculated university wide after the Budget Planning System closes to campus and will be the first budget adjustment of the new fiscal year.

- Work with the Budget Services team if you intend to add, delete, or make changes to single positions. Single position changes are better aligned with your plan if the Budget Services team makes these changes on our end.
- A. Current Salary Annual salary for the year we are currently in
- B. Salary Adjustment the change anticipated for step increases or other anticipated increases. This salary adjustment does not include anticipated general salary adjustments.
- C. Proposed Salary Anticipated salary for the subsequent year (does not include the general salary adjustment).
- D. Budget Distribution Total salary distribution generally 100%.
- E. Salary Budget Home Proposed salary dollars allocated to the home organization.
- F. Salary Budget Shared Proposed salary dollars allocated to any other organization.
- G. Salary Total Total proposed salary for the position.
- H. Benefits Total proposed benefits for the position.

Click on Magnifying Glass (see arrow above) to open the position detail.

- I. Position information contains: Title, Position ID (Position Number), Start Date, End Date (if applicable), Category (Employee Type Classified, Faculty, Exempt), Bargaining Unit, Salary Grade-Step (for classified employees).
- J. Employee information contains: Employee Name (or "*No Employee Assigned" if vacant), Employee ID, Pay Type, Working Hours, FTE, Spread (how the employee's salary is spread over the year even, 9 months, 10 months), Increment month the month employee's step increases are calculated. Finance managers can change the spread to be representative of the actual pay timeline. Note: Any changes made to spread will be made in the table but won't actually show in the position detail until the labor plan files are reprocessed by Budget Services.
- K. Regular Pay Proposed Salary (Salary budget future year), Base Salary (Current Salary) and Increase (if applicable) including the date percentage and dollars.
- L. Org, Index and Account the labor distribution for the position. Total labor distribution between all org, index and accounts must equal 100%. To add a new labor distribution, click on the plus sign for "Insert New Distribution". Change the FTE%. Note: Total labor distribution <u>must equal 100% to save the changes to the database.</u> Labor distribution will be spread based on the selected method. <u>Comments must be added when changes to labor distribution are made.</u>



DISTRIBUTION SUMMARY TAB

Summarizes by index the positions within the plan file.



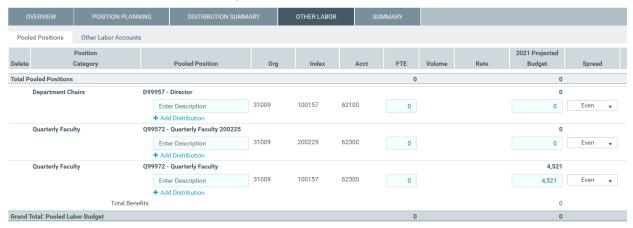
OTHER LABOR TAB

This tab has 2 sub-tabs

Pooled Positions

The detail of pooled positions and related benefits are shown. Users can add additional pooled positions. It is highly recommended that users assess and forecast anticipated needs for adjunct and overload positions, and budget them accordingly.

31009 - Writer's Center-Lab | 2021 Labor Planning



Other Labor Accounts

The detail of all other labor accounts (not accounted for in other places) including other wages and benefits can be adjusted here.

31012 - Research Award | 2021 Labor Planning



SUMMARY TAB

Provides a summary by account code of the Position Planning totals for the next two years.

31012 - Research Award | 2021 Labor Planning



5 REPORTS

There are numerous reports available for your use during the budget planning process. Use these reports to review and validate input.

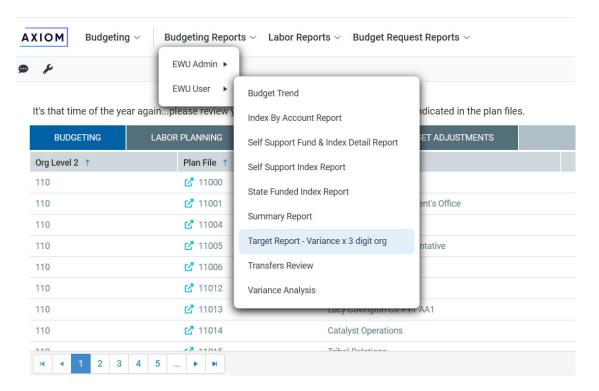
Click on the Budgeting Reports drop down arrow.



It's that time of the year again...please review your budgets below and provide inputs as indicated in the plan files.

| BUDGETING | LABOR PLANNING | BUDGET REQUESTS | BUDGET ADJUSTMENTS |
|---------------|----------------|------------------------------------|--------------------|
| Org Level 2 ↑ | Plan File ↑ | Description | |
| 110 | 7 11000 | Office of the | President |
| 110 | ☑ 11001 | Budget Reserves-President's Office | |

Navigate to EWU User Reports



Target Report - Variance x 3-digit org



The target report shows all Index 1 Proposed Budget, Expense Budget Targets and Variance. Proposed Budget includes all Index 1 plans entered in the system. The targets include the new Index 1 budget level (considering any increase or reduction). Each 3-digit organization is required to clear any variance and get the proposed budget to the level of the target. The 3-digit org reserve *cannot* have a negative balance.

Transfer Review

Displays the transfers. Use this report to verify the completeness of your submitted transfers. Remember that the system will show both sides of the transfer only if you have Banner access to both the receiving and giving organizations. Otherwise, only one side of the transaction will be visible. You must coordinate with the offsetting department to get the offsetting transfer entered completely.



Summary Report

Summary Report 2018 2019 Jan YTD 2020 Base 2021 Proposed 2021 YOY Variance 118,127,555 510 - Student Fees 121,162,840 122,192,070 68.6% 108,996,731 108,996,731 -10.8% 108,996,731 108,996,731 83,786,160 520 - Grants & Contracts 550 - Aux Enterprises - Sales & Srvc 54,060,212 54,135,169 32,603,515 34,879,018 (24,736,631) -141.0% 51.0% 1,511,953 1.511.953 -106.1% 0.7% 1.511.953 1,511,953 33,891,832 560 - Investment Income 5,179,509 6,414,262 2,597,026 1,818,672 142.8% 1,215,250 1,215,250 -33.2% 1,215,250 1,215,250 570 - Other Rever 4.208.557 4.677.268 2.439.998 4.370.460 55.8% 4.416.762 4.416.762 4.416.762 4.416.762 15,645,659 17,511,319 52.0% 580 - Recharges 17,697,893 17,697,893 17,697,893 17,697,893 590 - Non-operating (Appropriation) 64,104,813 76,507,261 58,275,690 164,121,000 35.5% 100.0% 5,576,196 30,230,707 346,952,876 810 - Mandatory Transfers-In 830 - Non-Mandatory Transfers-In 5,579,461 18,551,178 3,062,781 14,132,742 841,500 16,296,370 -100.0% -100.0% 364.0% 841 500 86.7% 67.1% 167,730,421 167,730,421 167,730,421 314,669,740 336,059,789 186,985,729 225,446,239 -50.1% Personnel Expense 0.7% 6.2% -100.0% 610 - Administrative 28,305,400 29,181,090 15,932,445 30,526,009 52.2% 30,750,218 30,779,865 30,750,219 316,592 621 - Faculty-Regular 622 - Faculty-Overload 38,061,478 1,918,434 38,234,108 1,886,872 18,163,720 628,397 38,145,906 1,014,549 47.6% 61.9% 40,503,345 40,503,345 359,543 623 - Faculty-Temporary Parttime 6,782,284 7,469,976 4,318,876 7,066,598 61.1% 5,901,644 6,230,309 -16.5% 6,230,309 6,230,309 624 - Faculty-Teacher Assistant 631 - Classified-Regular 1,166,405 24,783,217 1,180,414 25,631,523 (28,135) 28,114,658 -1.4% 52.2% -100.0% 2.5% 14,678,054 28,814,836 29,040,018 29,128,853 89,689 1,744,618 108,314,423 632 - Classified-Shift Differential 89.064 54.333 62.401 87.1% 56,662 56,662 -9.2% 56,662 56.662 640 - Other Salary 650 - Benefits - Regular 425,197 407,960 36,458,232 36,732,118 167,529 38,486,286 22,654,130 36,224,040 62.5% 0.6% 660 - Wages & Benefits 10.630.612 10.516.616 5.489.227 9,181,278 59.8% 8,914,515 8,914,516 -2.9% 8,914,516 8.914.516 (137,924 150,715,265 151,399,452 152,153,777 152,316,022 16,045,151 Total Personnel Expense 150,772,744 82,335,837 224,111,405 54.6% 0.5%

The amounts displayed in this report reflect the areas that users can access based on security. The actuals for 20XX(-2), 20XX(-1) and the last closed month year to date are in the Actuals grouping. The Budget grouping contains budget for 20xx, % through budget, Base 20XX(+1), Proposed 20XX(+1) and year over year variance. The plan section shows the projected budget for future years based on the information contained in the file. *Note: Grants and contracts are not currently budgeted in this system.*