

---

# BUDGET TRAINING

The Office of Budget & Planning  
Texas A&M University-Division of Finance  
College Station, Texas

---

# Objectives

---

1. Learn what a budget is and the timing of the annual budget process
  2. Learn about developing a Budget
  3. Learn about the FAMIS Budget Module
  4. Discover where to go for further help
-

# What is a Budget and Why?

A ***budget*** is a financial tool used to project future income and expenses

- Outlook may be long range, but primary focus is on the upcoming fiscal year
- Budgets exist primarily to create “budget authority” or “spending authority”

Why do we prepare budgets?

- Help Texas A&M set priorities and eliminate uncertainty
- Control resources and provide cost constraints
- Communicate plans and coordinate activities
- Measure actual operations against forecasts
- Establish contingency plans if problems arise
- As a state institution, budgets are required

# What is a Budget? (cont.)

There are basically **2 types of budgets**:

- Traditional Incremental (baseline) budgeting – only variances from previous years are justified, based on the assumption that the “baseline” is working and automatically approved
- Zero-based budgeting – every line item must be analyzed and approved; no reference is made to previous levels of expenditure

TAMU operates on a **hybrid approach**:

- Centrally-funded accounts operate on a baseline approach, whereas service departments and auxiliaries operate on a more zero-based approach

# The Budget Equation

In the ***Accounting Equation***, Revenues exist as a determinant of Net Income:

- $\text{Revenues} - \text{Expenses} = \text{Net Income}$

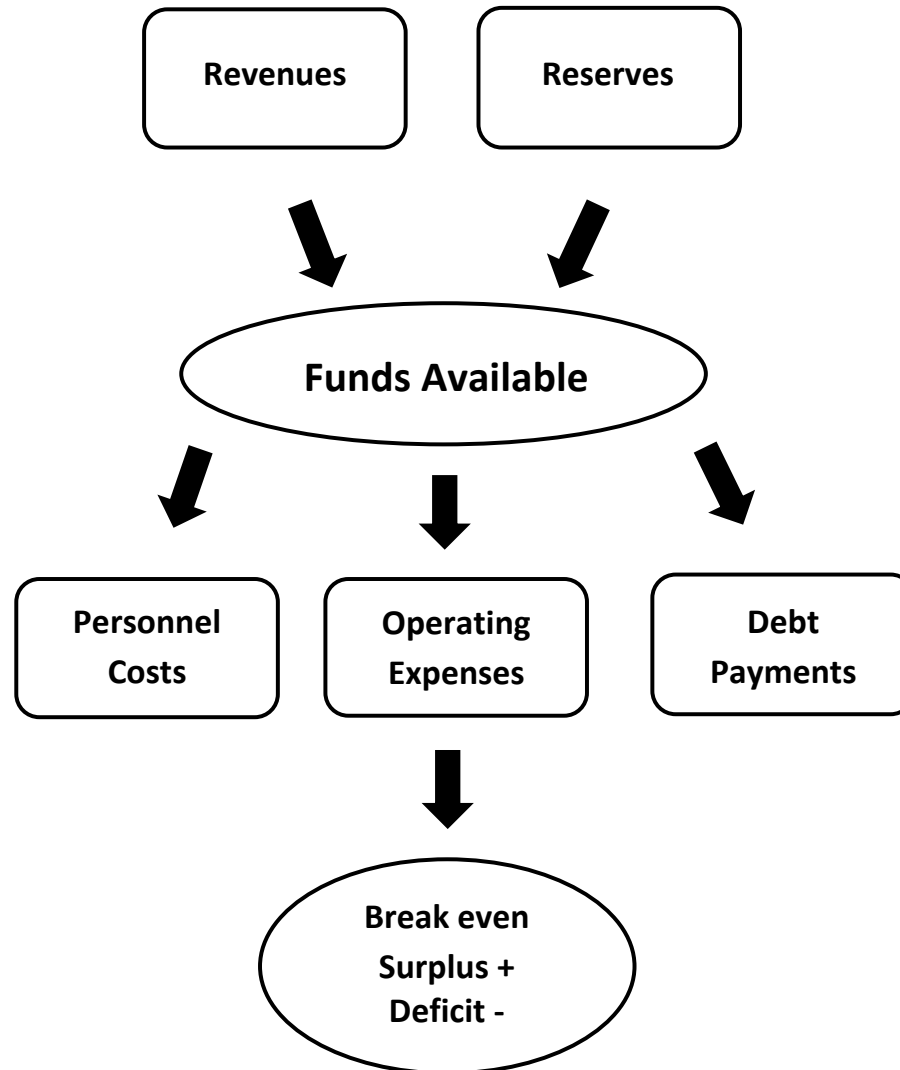
In the ***Budget Equation***, Revenues exist primarily as a funding source for expenses:

- $\text{Revenues} - \text{Expenses} = \text{Budget Surplus/ (Deficit)}$

***Reserves*** can also be used as a funding source to help support expenses

- Reserves are defined as previous years' revenues that have not been spent or have been set aside for a specific purpose
- $\text{Reserves} + \text{Revenues} - \text{Expenses} = \text{Budget Surplus/ (Deficit)}$

# The Budget Equation (cont.)



# Who Prepares Budgets?

---

- Each campus department is responsible for planning, managing and reconciling their departmental budgets and operating within their available funding constraints
- Because of these large numbers and the breadth of varying functions across campus, the TAMU budget is decentralized, with a large majority of the decision-making made at the departmental level
- The size of individual departmental budgets, roles and responsibilities for managing the budget, procedures, and the use of tools vary by unit
- May be coordinated up through their organizational structure or division

# Where do we Budget?

---

- Budget entry and reporting occurs in the FAMIS Budget Module
- Standalone module that creates feeds to FAMIS Accounting and accepts feeds from BPP (personnel & payroll) System
- Departmental budget personnel must request update access to budget screens
- Only have update access during the actual budget process



# Where do we Budget? (cont.)

## ***There are four primary ways that budget authority is created in FAMIS***

- During the annual budget process where budgets are created in the budget module and then fed to accounting
- During the fiscal year where budget transactions are actually created in accounting through the Departmental Budget Request (DBR) process
- Expense budget authority is created as revenue is earned (Generate Expense Budget accounts)
- Budget authority is carried over from the previous fiscal year

# When do we Budget?

---

- Although budget planning for the next fiscal year goes on year round, the actual budget process occurs annually from late spring through late summer
- Actual timing depends on whether or not the Legislature is in session
- Everything leads up to the approval of the annual budget by the Board of Regents in August
- Budget Fiscal Year coincides with the Accounting Fiscal Year

# Two Phases of the Budget Process

## Pre-Phase 1

- Budget planning & decision making takes place
- Revenues & expenses are projected
- Salary plans are determined

## Phase 1

- “Lump sum” amounts for revenues and expenses and entered into FAMIS by account
- Transfers and allocations between accounts are also entered
- Individual account budgets are consolidated into one budget for the university
- This Phase 1 budget is presented to the Board in August and becomes known as the “Board Approved Budget”.

# Two Phases (cont.)

## Phase 2

- Phase 1 budgets are copied and become the starting point for Phase 2
- Actual salary changes are entered into BPP and the new salary totals are fed into the budget module and replace the lump sum amounts entered during Phase 1.
- Adjustments to the budget occur as salary changes are made to keep budget in balance
- This Phase 2 budget is reconciled to the Phase 1 budget

## Post-Phase 2

- Phase 2 budget marked as “Done Budget”
- Fed into the accounting system to become the basis for expenditure control in the next fiscal year.

# FAMIS Fund Groups

- Educational & General (E&G): State Appropriated Funds
- Designated Funds: Purpose defined by the Board of Regents (BOR)
- Auxiliary Enterprises: Texas A&M Business Enterprises
- Restricted Funds: Contract, Grant, Gift & Scholarship Accounts
- Endowment Funds: Gift where the principal is invested and only the income proceeds are spent to fund specific programs
- Plant Funds: Funds for capital projects & non-routine expenditures for renewal and replacement
- Agency Funds: Funds held on behalf of other organizations

# FAMIS Fund Groups (cont.)

Additionally, Fund Groups can also be classified as either “Current-Operating Funds” or “Non-Current Non-Operating Funds”

- Current Funds are used in the routine day-to-day operations of the university
- Non-Current Funds are set aside for longer term non-routine events like capital projects or endowments

Fund Group	Account Range	Current vs. Non-Current
Educational & General Funds (E&G)	1xxxxx	C
Designated Funds	2xxxxx	C
Auxiliary Enterprises	3xxxxx	C
Contracts & Grants	4xxxxx	C
Gifts	5xxxxx	C
Scholarships	6xxxxx	C
Endowments	7xxxxx	NC
Plant Funds	8xxxxx	NC
Agency Funds	9xxxxx	NC

Only current funds are budgeted during the budget process

# FAMIS Accounts

- Budgets for each account are held at the Subsidiary Ledger (SL). The balance of the SL account shows the available amounts to collect in revenue or to spend for expenses as determined by the budget that was entered on the account. SL accounts always begin with non-zero numbers (e.g. 100000).
- Support Accounts (SA) are sub-sets of SL accounts. Departments may elect to set up SA accounts within SL accounts to further differentiate revenues and expenses for particular areas or projects.

# FAMIS Accounts (cont.)

The following table illustrates a comprehensive example of FAMIS account structure:

General Ledger		Subsidiary Ledger		Support Account	
028906	Library Use Fee	289010	Enhancement Fee Library	289010-00000	Enhancement Fee-Library
				289010-16000	Below the Line
				289010-17000	Services-Non Computing Maint
				289010-18000	Facilities
				289010-25000	Services-Copier Rentals

The “00000” SA is always considered the base account in relation to budgets. If SA accounts are not used, all transactions will impact the budget at the “base”. If SA accounts are used, the department can determine whether the budget is impacted at the base or SA level.



A GL account may have only one SL account or it may have many SL accounts. Similarly, an SL account may have one or many SA accounts

- If a GL account has only one SL attached to it, it is known as a “one to one” account
- If a GL account has more than one SL account, it is known as a “many to one” account
- This concept is officially known in FAMIS as “SL Mapping” and is important when understanding allocations, transfers, and beginning balances in relation to budgeting
- The number of SL accounts mapped to a particular GL account is shown on Screen 2 in FAMIS when the GL account number is entered. Any number greater than one means the GL/SL has a many-to-one relationship.

## ***Primary Many-to-One Accounts***

- 100000 - 199999            E&G Funds
- 240000 – 249999        Designated Tuition
- 237000 – 237999        University Advancement Fees (UAF)
- 290000 – 299999        Available University Funds (AUF)

At the end of the fiscal year, the Budget Balance Available (BBA) on many-to-one accounts rolls forward into the next fiscal year. For all others, only enough of the BBA to cover remaining encumbrances rolls forward, the rest of the budget rolls back to fund balance.

(See Year-End Process field on Screen 6 in FAMIS)

# Account Feeds

- Budgets, transfers and allocations are input into the appropriate screens in the budget module and then this data “feeds” into the corresponding accounts in the FAMIS Accounting Module.
- For some accounts, however, a budget is entered only for planning purposes and does not feed into the accounting module. Budget expense authority on these accounts (known as “Generate Expense Budget accounts”) are created as revenues are actually received.

Account Category	Account Range	Feeds to Accounting
E&G Funds	100000 – 199999	Y
Designated Funds	200000 – 299999	Y
-Conference & Short Courses	250000 – 259999	N
Auxiliary Enterprises	300000 – 399999	Y
Contracts & Grants	400000 – 499999	N
Gifts	500000 – 599999	N
Scholarships	600000 – 699999	N

# Budget Categories

- Revenues & Expenses are booked in FAMIS Accounting by object code
- Revenues & Expenses in the budget module are entered by budget category
- Budget categories are summaries or groups of object codes related by type of revenue or expense

Revenues	Expenses
Tuition	Salaries
Fees	Fringe Benefits
Sales	Supplies
Investment Income	Services
	Maintenance & Repairs

# Budget Categories (cont.)

Below is an example of salary object codes in accounting that roll into the Salaries-Non Faculty budget category in the budget module:

Object Codes		Budget Category
1001-1199	Salaries – Admin - Professional	Salaries – Non Faculty
1215-1280	Salary – Extension – County Agents	
1315-1324	Sal – Research - Professional	
1505	Sal – Resident Physician	
1510	Sal – Support Staff - Professional	
1513	Unallocated Sal Pool – GA - NT	
...		

- The budget categories you will see will vary depending on what type of account it is
- Not all accounts will have revenues & expenses

# What Accounts Do I Budget?

## ***Determine what accounts you need to budget:***

- All accounts that will pay salaries
- Any account that receives an allocation or transfer
- Any account that will pay operating expenses
  - Judge for materiality
- Determine whether the budget will feed to accounting
  - Make your “best guess” on contract, grant or gift accounts
  - Budget at least enough to cover salaries
- Are there any new accounts that I need to set up?
  - New projects or initiatives

## ***Determine what accounts you need to budget:***

- Salary Related Expenses
  - Do you anticipate any new positions?
  - Will there be a merit program or pay adjustments?
  - Will there be any promotions or retirements?
  - Is the account fringe-bearing (1xxxxx)? If not estimate 27% for benefits
- Operating Expenses
  - Use historical actual data to project ongoing expenses
  - Will you be buying any new equipment or making any capital improvements?
  - Will there be any rate increases?
    - Copiers
    - Telecommunications
    - Repairs & Maintenance
  - What about travel?
    - Any special trips or conferences coming up?

## ***Determine your sources of funding:***

- Will you receive a central budget allocation? Will it be increasing/decreasing?
- Will you be budgeting sales/services? Will volume or rates be changing?
- Will your fees be increasing?
- Other
  - New contract or grant
  - New or increased gifts
  - Will you be receiving investment income or indirect cost distributions?
- Reserves
  - If you have a one-to-one account, do you need to budget reserves to meet your expenditures?
- Do I need to move salaries or operating expenses to another account?
- Finally ... plug your estimates into the Budget Equation to see whether you have a projected Surplus or Deficit



# Budget Screens



M58 Budget Preparation Menu

05/14/13 09:49

FY 2013 CC 02

Screen: \_\_\_ Account: \_\_\_\_\_

```
* ----- Pattern Maintenance ----- *
552 Dept Budget Pattern Maint
556 Member Budget Pattern Maint
557 System Budget Pattern Maint
*----- SL Accounts ----- *
583 Assign/Remove Pattern by Dept
584 SL Budget Account Attributes
589 SL New Budget Entry
```

```
* ---- Transfers / Allocations ----*
560 GL to GL Transfers
561 GL to SL Transfrs / Allocs
562 SL to SL Allocations
563 SL to GL Transfrs / Allocs
* ----- SA Accounts ----- *
594 SA Budget Account Attributes
599 SA New Budget Entry
```

```
* ----- Inquiry Screens ----- *
540 Version Inquiry
541 Transfer/Allocation Listing
542 Pattern Inquiry
543 Budget Account Inquiry
* ----- Locks ----- *
571 Lock/Unlock by Sub-Department
572 Lock/Unlock by Department
576 Lock/Unlock by Member
577 Lock/Unlock by System
```

Enter-PF1---PF2---PF3---PF4---PF5---PF6---PF7---PF8---PF9---PF10--PF11--PF12---

Hmenu Help EHelp

4AÙ

04,012

# 599 Screen Navigation

- Action line defaults to the next fiscal year
- HOME key moves to the action line
- TAB key moves to the next field
- ENTER enters the data, moves to the top category on the page and then moves forward a page
- May be easier to use arrow keys to advance between fields, you must hit ENTER to make sure your data gets entered; must use F8 to advance to next page
- Historical data is available for comparison purposes

# 599 Function Keys

- F5-Salaries: updates salary line to what is currently in BPP
- F6-Copy the current version and allows you to rename (Phase 2)
- F7-Moves back a page
- F8-Moves forward a page
- F9-Prints a budget report (requires Entire Connection)
- F11-Submits your budget version and overwrites any previous budgets with the same version name

# 599 Instructions

1. Type in SL Account + SA Account (usually "00000")
2. Type in Budget Version Name:
  - Phase 1: Initials + "1"
  - Phase 2: Initials + "2"
3. Tab down and enter your category amounts with no decimals
4. Use Backward (F7) and Forward (F8) keys to move between pages
5. Submit the budget version by using F11 Key

# Screen 599 – Budget Entry



Account Description

Account

Pattern Name

Categories

Submitted Version

Fiscal Year

Version Name

New Budget

Submit

TAMU - Entire Connection Terminal

Session Edit View Utilities Window Help

F0030 Please press <ENTER> to continue

599 SA (11 Digit) New Budget Entry

GENERAL REVENUE APPROPRIA \*Sub Ver\* 05/20/11 11:54

Screen: \_\_\_ Acct: 100001 00000 Bud Version: MH1 FY: 2011 Calc Col: Y

Inquiry Only - Budget Version locked and SECURED Delete Ver: \_\_\_\_\_

Pat: REV - M TAMUREV1 EXP -

Type:	D Done	A Actuals	A Actuals	A Actuals
CC/FY/MM:	New	02 2010 13	02 2010 13	02 2009 13
Ver:	Budget	MH1		
Category	Acct:	FY 2011	10000100000	100001
			100001	100001

-----

SL Begin Balance \_\_\_\_\_

Revenues \_\_\_\_\_

St Appr-Other \_\_\_\_\_

St Appr-GR \_\_\_\_\_ 265178712 264875965 264875965 242459023 242757297

GR-Vet Med \_\_\_\_\_

Budget Reduction \_\_\_\_\_ -12925000 -23998036

GR Raises \_\_\_\_\_

GR GIP Fm ERS \_\_\_\_\_

GR St Pd-FICA \_\_\_\_\_

GR St Pd-TRS \_\_\_\_\_

GR St Pd-ORP \_\_\_\_\_

Enter-PF1---PF2---PF3---PF4---PF5---PF6---PF7---PF8---PF9---PF10---PF11---PF12---

Hmenu Help EHelp Sal Copy Bkwd Frwd Print Save Submit

4AÛ

06,047

Ready NUM SEC

# Screen 540: Version Inquiry

1. Type in the SL Account + SA Account (usually "00000")
2. Fiscal year will default to next FY if budget module is open for update, otherwise will show current FY; may choose historical years
3. Choose approval type; defaults to "C" or current; may change to "1" to see all versions
4. Tab down and use "X" to select account
5. Last submitted version will be presented
6. Choose
  - Board: Phase I budget submitted to Board
  - Fed to FAMIS: Budget that is fed to accounting
  - Done-Board Adjusted: Phase II budget (adjustments to Phase I)
  - Current Version: Current submitted
7. FAMIS will open budget version on Screen 599

# Screen 540 – Version Inquiry

TAMU - Entire Connection Terminal

Session Edit View Utilities Window Help

540 Version Inquiry

Screen:     Acct: 100000 Fiscal Year: 2011 Approval Type: C

Start Version:       

05/20/11 11:52  
FY 2011 CC 02

Sel	Account	Version Name	CURRENT Date	version modified on Time	userid	Name	Last Submitted Version
—	100001 00000	MH1	06/14/2010	04:58 PM	HEMA02P	HERZOG, MARK L	
—	100002 00000	MH1	05/03/2010	08:29 AM	HEMA02P	HERZOG, MARK L	
—	100027 00000	MH1	05/03/2010	09:33 AM	HEMA02P	HERZOG, MARK L	
—	100029 00000	MH1	05/03/2010	09:31 AM	HEMA02P	HERZOG, MARK L	
—	100030 00000	MH1	06/03/2010	11:12 AM	HEMA02P	HERZOG, MARK L	
—	100036 00000	MH1	05/26/2010	10:23 AM	HEMA02P	HERZOG, MARK L	
—	100044 00000	MH1	05/25/2010	10:43 AM	HEMA02P	HERZOG, MARK L	
—	100045 00000	MH1	05/25/2010	10:47 AM	HEMA02P	HERZOG, MARK L	
—	100046 00000	MH1	05/03/2010	09:31 AM	HEMA02P	HERZOG, MARK L	
—	100047 00000	MH1	05/25/2010	10:49 AM	HEMA02P	HERZOG, MARK L	
—	100048 00000	MH1	05/03/2010	09:52 AM	HEMA02P	HERZOG, MARK L	
—	100099 00000	MH1	05/19/2010	03:13 PM	HOLK02P	HOLT, KELLI	

More Entries - <ENTER> to Continue

Enter-PF1---PF2---PF3---PF4---PF5---PF6---PF7---PF8---PF9---PF10--PF11--PF12---

Hmenu Help EHelp Patt

4AÛ 04,012

Ready NUM SEC

# Transfer/Allocation Screens

- 560: GL to GL Transfers
- 561: GL to SL Transfers
- 562: SL to SL Transfers
- 563: SL to GL Transfers
  
- Always start with the originating account
- Screens will default to:
  - GL Feed “Y”
    - If Budget is set to “No Feed”, transfers in or out should be “No Feed”
  - Mandatory “N”
    - Only used for Debt Service transfers
- Use HOME, TAB, and ENTER keys
- Do not have to “submit” as on Screen 599. Each time you hit enter your data is recorded.



# 562 Instructions

- Type in SL Account + SA Account (usually “00000”)
- Type in Function
  - “A” – Add record
  - “D” – Delete record
  - “U” – Update record
  - “P” – Page down when at bottom of page
- Type in campus code on GL Screens
- Type in “To” account
- Type in amount of the transfer (no decimals)
- Type in a useful description
  - Example: “FY14 E&G Alloc – OBAS”
- Hit ENTER to register the transfer and move to next line



# Screen 541 – Transfer/Allocation Inquiry

1. Allows you to see both account sides of an allocation/transfer
2. Approval Type defaults to “C” for Current
3. Enter appropriate account number, including all “00000”
4. Enter correct fiscal year

# Screen 541 – Transfer/Allocation Inquiry



TAMU - Entire Connection Terminal

Session Edit View Utilities Window Help

To/From Account

541 Transfer/Allocation Listing 04/23/12 13:44  
FY 2012 CC 02

Direction Screen: \_\_\_ App Type: C To/From: FROM Acct: 011180 YR: 2012 Fiscal Year  
Start CC: \_\_\_ Start Acct: \_\_\_\_\_ GL Feed

FROM SA	CC	TO Account	TO Account Description	Amount	GL Fd	Date Modified
01	011201		TUITION REVENUE-TAMU-DEBT	2,730,361.00	N	05/31/11
02	011176		TPEG TRANSFERS	6,692.00	Y	05/31/11
02	011176		TPEG TRANSFERS	407,802.00	Y	05/31/11
02	011176		TPEG TRANSFERS	655,240.00	Y	05/31/11
02	011176		TPEG TRANSFERS	8,237,092.00	Y	05/31/11
02	100099 00000		AFR YEAR END ENTRIES NON	37,306,266.00	Y	06/29/11
02	120001 00000		PRESIDENT'S OFFICE	493,042.00	Y	06/07/11
02	120002 00000		PROVOST AND EXEC VICE PRE	304,599,779.00	Y	07/12/11
02	120008 00000		DIV OF FIN-BUDGET ONLY	12,785,992.00	Y	06/13/11
02	120013 00000		VP FOR MARKETING AND COMM	2,016,844.00	Y	05/28/11
02	120061 00000		VP FOR ADMINISTRATION	22,106,993.00	Y	05/28/11
02	120065 00000		VICE PRESIDENT FOR RESEAR	6,459,778.00	Y	06/02/11

More Entries - <ENTER> to Continue

Enter-PF1---PF2---PF3---PF4---PF5---PF6---PF7---PF8---PF9---PF10--PF11--PF12---  
Hmenu Help EHelp

4AÛ 04,012

Ready NUM SEC

# Phase 1 Recap

- Develop your budget estimates
  - Revenues
  - Allocations/Transfers
  - Salaries
  - Other Operating Expenses
- Enter budgets on Screen 599
- Verify allocation/transfer (if appropriate); also check Screen 541
- Double check that your data is entered correctly (check subtotals)
- Submit version using F11 key
- Verify on Screen 540
- Budgets can be updated until Phase 1 closes

# Phase 1 (cont.)

- Once Phase 1 ends, budget module update access will be removed from all users, however inquiry access will remain
- Phase 1 budget versions will be locked and assigned a “B” for Board Budget Version
- Phase I budgets are no longer modifiable in FAMIS
- This is the official budget of record that is presented to the Board of Regents for approval in August
- Short intermission to allow everyone to prepare for Phase 2

- Phase II *only* affects those accounts that pay salaries. Salary changes are made in BPP and fed nightly to FAMIS and budgets are updated.
- At the beginning of Phase 2, FAMIS copies the Phase I, or “B” version, and this becomes your beginning Phase 2 budget. If an account doesn’t have any salaries, the budget will not change and this will be your final version.
- Remember, Phase I budget versions are locked and cannot be modified. To make changes to a Phase I version, a new version name must be created for Phase 2. This can be done in one of two ways:
  1. Salary amounts from BPP are fed into your account. FAMIS will automatically give your budget a new *FEEDn* version name.
  2. A user can manually copy the Phase 1 version and give it a new version name (*user2*).
- The “*n*” denotes which nightly feed updated your budget. The number is incremented by 1 as daily feeds are made.


- If you see a *FEEDn* version on Screen 540, a feed has been made from BPP that has changed your salary amount.
- An account will only get a new *FEEDn* version when salary changes are made in BPP ... not every account gets a new version every day.
- If you need to modify your budget in Phase 2, make your changes by using the most recent *FEEDn* version on Screen 540.
- As explained above, if you need to modify a budget that doesn't have a *FEEDn* , copy the Phase 1 version and give it a different version name.
- If salary changes are made in BPP on an account where no budget was submitted in Phase I, BPP cannot update FAMIS and an error will be created.



# Re-allocator Process

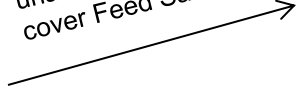
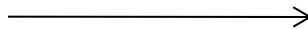
- If the amount budgeted for salaries does not match the FEED amount, the Re-allocator Process will adjust other categories as necessary
- If the Re-allocator process makes one of your categories, or your account as a whole, to go negative, you will need to make adjustments
  - Move budget from other categories as available
  - Move salaries to another account
  - Contact Budget & Planning for other instructions
- If you manually update your salary categories in Phase II but don't make changes in BPP, BPP will update it to the salary amount in BPP the next day
- If you accidentally change your salary line and want the BPP salaries back, hit the PF5 salary key
- Changes can be made in FAMIS until Phase II is locked

# Scenario 1

	Phase 1		Phase 2
Beginning Balance	\$0		\$0
Allocation In	<u>400,000</u>		<u>400,000</u>
Total Available	400,000		400,000
Faculty Salaries	250,000	<i>\$5,500 moved from unallocated merit to cover Feed Salaries</i> 	255,500
Unallocated Merit-Faculty	7,500		2,000
Wages	10,000		10,000
Operations & Maintenance	132,500		132,500
Total Expenses	<u>400,000</u>		<u>400,000</u>
Ending Balance	\$0		\$0

*Note: Account remains in balance and no additional action is necessary*

# Scenario 2

	Phase 1		Phase 2
Beginning Balance	\$0		\$0
Allocation In	<u>400,000</u>		<u>400,000</u>
Total Available	400,000		400,000
Faculty Salaries	250,000	<i>\$7,500 moved from unallocated salaries to cover Feed Salaries</i> 	400,000
Unallocated Merit-Faculty	7,500		0
Wages	10,000	<i>Remainder of \$142,500 moved from O&amp;M</i> 	10,000
Operations & Maintenance	132,500		(10,000)
Total Expenses	<u>400,000</u>		<u>400,000</u>
Ending Balance	\$0		\$0

*Note: Account remains in balance but now has a negative expense category and additional action is necessary*

# Caution

- Never assume that the version you created in Phase I is the current submitted version in Phase II; there may have been a feed from BPP updating salaries.
  - Find the current submitted version on Screen 540
  - If you make changes to your version and not the latest *FEEDn* version, your changes will not be seen by FAMIS as the latest submitted version
- Monitor accounts frequently during Phase II as Feeds are made daily
- **Important** to budget carefully in Phase I so you have enough funds for salary changes in Phase II



# Phase II Recap

- Budgets on accounts with salaries may change from Phase I to Phase II
- The re-allocator process will adjust salary budgets in FAMIS during Phase II
- If changes are made, it will most likely affect other categories
- Adjusted Phase I Budgets are renamed to *FEEDn* versions
- Monitor your accounts and adjust if necessary
- Always adjust the latest *FEEDn* version (Screen 540)
- Changes can be made until the end of Phase II
- At the end of Phase 2, budgets are marked with a “D” for Done Budget and “Feed” budgets are fed to accounting for the next FY

# Reserves (Beginning Balances)

- Departments are encouraged to accurately predict & budget their beginning & ending balances on all one-to-one accounts
- Beginning balances should not be budgeted on many-to-one accounts; Creates excessive budget authority as balances carry forward from previous fiscal year
- Scenario where a beginning balance on a many-to-one account may be budgeted to source salaries:
  - Account must not receive or distribute a allocation or transfer
  - Request sent to Budget Office to have account set to “No Feed” in the new fiscal year

- Historical trends for up to 4 years may be viewed by changing the column headers on Screen 599
- Contact Budget & Planning for Business Objects Reports
- Contact FMO for new accounts; once your account is set up, contact Budget & Planning so we can apply a budget pattern
- Contact Payroll Services for specific issues with Positions or other PIN related topics
- Contact Human Resources for help with New Positions or Reclassifications

# Contact Us

**Hotline:** 845-8145  
**E-mail:** [budget@tamu.edu](mailto:budget@tamu.edu)  
**Website:** <http://finance.tamu.edu/budget>

Tracy Foster	862-2364	<a href="mailto:tfoster211@tamu.edu">tfoster211@tamu.edu</a>
Mark Herzog	862-2371	<a href="mailto:herzog@tamu.edu">herzog@tamu.edu</a>
Shelly Janac	458-2882	<a href="mailto:s-janac@tamu.edu">s-janac@tamu.edu</a>
John O'Neill	458-2898	<a href="mailto:atm98john@tamu.edu">atm98john@tamu.edu</a>
Katy Oliphint	862-1732	<a href="mailto:katy.oliphint@tamu.edu">katy.oliphint@tamu.edu</a>
Deborah Wright	862-1622	<a href="mailto:deb-wright@tamu.edu">deb-wright@tamu.edu</a>

**Make sure you are subscribed to the Budget Listserv.  
Contact us if you would like to be added.**