

# Overview

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## Introduction

Every fiscal year a budget for designated funds, restricted funds and agency funds must be established in Banner in order for charges to be expensed through these funds. For FY 13 the departments will establish a budget for FY 13 revenue and allocate that revenue to budget for expenses. The ending FY 12 fund balance will be loaded by the Budget office into account 7992. You will be able to move any transferred balances from 7992 to any expense accounts.

This document describes how to budget for designated funds, agency funds and restricted funds.

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## Definition

**Designated Fund** - Contains unrestricted funds for a specific purpose and are 4 alpha characters followed by a 2 number extension (ABCD01).

**Restricted Fund** – Contains funds restricted by a source external to the University. Restricted funds start with an O1 followed by a four-digit number (O12345).

**Agency Fund** – Established for affiliated organizations such as student clubs, resident hall social funds, and ASUOP funds. Agency funds start with an N followed by a five-digit number (N01234).

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## In this document

In this document you will find:

- How to complete the FY 13 budget for designated, restricted and agency funds.
  - How to complete the salary template for each fund.
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# Establishing FY13 Budget

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## Introduction

In order to be able to spend from your designated, restricted and agency fund in FY 13, a budget has to be set up in Banner. Establishing a budget plan is projecting the income that will be received and projecting the expenses that will be spent in FY 13.

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## Establishing Budget

Follow these steps to establish a budget.

Step	Action
1	Project income for each type of income you will receive in FY 13.
2	Find the account number for each type of income and enter the projection. If the account is not listed, please enter the account and amount on the next available line. The subtotal for income will automatically total.
3	Project expenses for FY 13 and enter the amount on the account number that pertains. Each area (salaries, benefits, operating) will automatically total. The amount budgeted for expenses should equal the amount projected for income. Funds can be placed in 7992 if they will not be spent. The amounts budgeted in income, expense or 7992 must net zero. Once the Budget office loads the FY 12 ending fund balance into account 7992, you may transfer the funds to the accounts that you will project to expense from. Please note, if you have placed budget in the salary account codes (other than temp, students or FWS), you will need to fill out the attached salary worksheet.
5	At the bottom of the worksheet is a final total taking income less expenses. This number should be zero. If it is a negative number, decrease the amounts that are budgeted for expense. If it is a positive number, increase the amounts that are budgeted for expense even if there are no plans to spend the entire budgeted amount or simply place this amount in account 7992.
6	At the bottom of the worksheet, enter the name of the person and extension of the person who prepared the budget.
7	Save the file to your desktop

# Filling out the Salary Worksheet

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## Introduction

To help us maintain the position control module, please list permanent employees where a portion of their salaries or their entire salaries are charged to your designated, restricted or agency funds.

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## Completing the Salary Worksheet

Once you have completed the budget for each fund, please fill out the salary worksheet which is the second tab in the same excel file as the budget template. This worksheet should provide detail for the permanent salary lines budgeted in the template. Follow the steps below to complete the worksheet.

Step	Action
1	Enter the account code where employee is being charged.
2	Enter the position number for the employee. If you do not know the position number of an employee, leave that cell blank.
3	Enter the full name of the employee.
4	Enter the portion of the FY 13 budget for this employee's position that is being charged to the fund in which the budget is being prepared for. This should be the amount that will be expensed in FY 13 for this employee's salary (including merits or any other type of increases).
7	The amounts on the salary sheet should be reflected in the budget template. Save the file to your desktop
8	Email the file to <a href="mailto:jestes@pacific.edu">jestes@pacific.edu</a> by May 18, 2012.