

# BUDGETING WITH FUNDS 101

Presentation to Staff Council  
February 11, 2025



# P r e s e n t a t i o n   O v e r v i e w

- Definition of Funds
- Fund Groups
- Breakdown of Account Elements
- Centrally Budgeted Accounts
- Carryforward of Reserve Balance
- Annual Budget Cycle
- FY25 Revenue
- FY25 Expenses
- Budgeting Classes

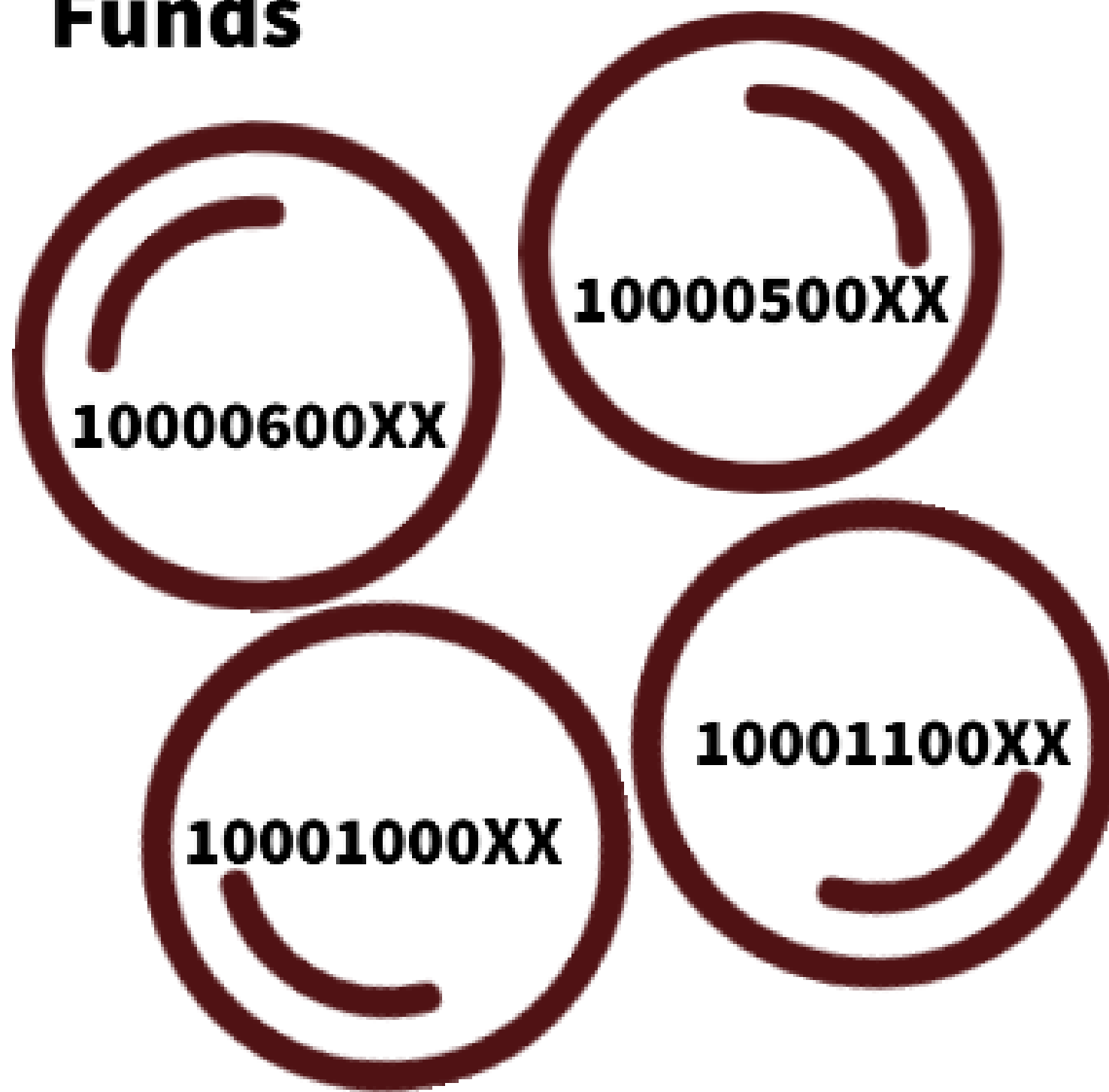
# F u n d   D e f i n e d

A **fund** is a self-balancing set of accounts with:

- Its own revenue stream.
- Its own particular limitations and restrictions.
- Its own fund balance and available reserves calculated for each year.
- The fund determines how the account behaves with regards to budgeting.

# The Primary Fund Group (PFG)

## Educational & General Funds



## Designated Method Fund

# Fund Centers – Cost Centers

First two digits	Area or Division
10	Institutional
11	President
12	Information Technology
13	Academic Affairs
14	Finance & Support Services
15	Student Success
16	University Advancement
17	Athletics
19	Marketing & Communications
20	Round Rock
21	Research
22	TXST Global

# Centrally Budgeted Accounts

- Centrally budgeted accounts (piece of the pie) reside in a fund that has a single revenue stream with a fund manager who then allocates the budget to the individual departments.
- A primary characteristic of these types of funds is that typically fringe benefits and salary related items (salary review, state longevity and ULP) are budgeted at a high-level cost center, which the fund manager controls.
- All other items are budgeted at the individual departmental cost centers and are the responsibility of the individual departmental account manager.

How do I increase my budget?

- Permanent budget increases may occur through a variety of processes including:
  - Request approved and funded by Division.
  - New appropriations for certain non-formula support items.
  - Permanent adjustments for PFG approved and allocated by President's Cabinet.
- Temporary increases may occur between departments, and/or via new allocations.



# Funds Crosswalk

- Located on the “How-To & Reference Documents” page of the Budget Office website under “Budget Related” documents.
- This document will help you determine which Commitment Item Group or Layout to use in Budget to Actual or Budget Balance reports based on the fund you are using.



## How-To & Reference Documents

Expand

SAP Basics

Budget Related

[All Postings Report](#)

[Budget Balance Report](#)

[Budget to Actual](#)

[Commitment Item Lookup Tables Rowed Up](#)

[Funds Crosswalk for Fiscal Year Funds](#)

[Funds Crosswalk for Multi-year Funds](#)

FUNDS CROSSWALK		Salary Review	University Longevity Pay (ULP)	State Longevity Pay	Fringe Benefits	Work-Study Matching	Commitment Item Group for Budget to Actual or Layout for Budget Balance Report
Fund							
10000500XX	Op Support						00BUDWEXCP
10000600XX	Space Supp						00BUDWEXCP
10001000XX	Multi-Inst Teach						00BUDWEXCP
10001100XX	Edwards Ag						00BUDWEXCP
10001300XX	Sm Bs Dev Ctr						00BUDWEXCP
10001800XX	Core Research						00BUDWEXCP
10002000XX	School Safety Ctr						00BUDWEXCP
10002100XX	MARC						00BUDWEXCP
10002300XX	ALERRT						00BUDWEXCP
10002400XX	Community Resilience						00BUDWEXCP
10070000XX	OrgAct-Child Dev Ctr						00BUDWEXCP
10070100XX	OrgAct-Freeman Ctr						00BUDWEXCP
10070200XX	OrgAct-Spch/Hrg/Lang						00BUDWEXCP
10070300XX	OrgAct-Polysom/Sleep						00BUDWEXCP
10070500XX	OrgAct-Phy Therapy						00BUDWEXCP
10070600XX	OrgAct-CARES						00BUDWEXCP
20000110XX	Des Method						00BUDWEXCP
20000210XX	Sponsored Programs						00BUDWEXCP
20200110XX	Student Success Fee						00BUDWEXCP
20200210XX	McCoy Graduate Fee						00BUDWEXCP
20210010XX	Comp Svc Fee						00BUDWEXCP
20220010XX	Library Fee						00BUDALL
20240110XX	IS Svc Cntr						00BUDWEXCP
20240210XX	Comp Repair						00BUDWEXCP
20240310XX	Telecomm Svcs						00BUDWEXCP
20240610XX	Facilities - Warehse						00BUDALL
20240910XX	Print Services						00BUDWEXCP
20241010XX	Utilities						00BUDALL
20241410XX	TED-MakerSpace Svc C						00BUDALL
20241510XX	Classrm Tech-Svc Ctr						00BUDWEXCP
20241610XX	Reprographic Sys						00BUDALL
20241810XX	Ingress Mgmt Serv Wa						00BUDALL
20242010XX	TSUS Marketplace Bil						00BUDALL
20242110XX	HR Job Advertising						00BUDALL
20242310XX	IT-TSUS Billing						00BUDALL
20242410XX	UPD Overtime						00BUDALL
20242610XX	TREC Svc Ctr-Grants						00BUDALL
20242910XX	Transp Svcs Events						00BUDALL
20243210XX	Video Surveillance						00BUDALL
20243310XX	Materials Mgmt Serv						00BUDALL
20243410XX	Ins-Special Events						00BUDALL
20270410XX	UG Applic Fee						00BUDALL
20270510XX	Alcohol Ed Sem						00BUDALL
20270610XX	Software Tech						00BUDALL
20270810XX	Campus Const OH						00BUDALL
20271010XX	CPM Program						00BUDALL
20271210XX	TSIE						00BUDALL

# Carryforward or Reserves Balance?

The difference to the cost center level account manager for how this is handled at the end of the year is dependent on what type of fund you have:

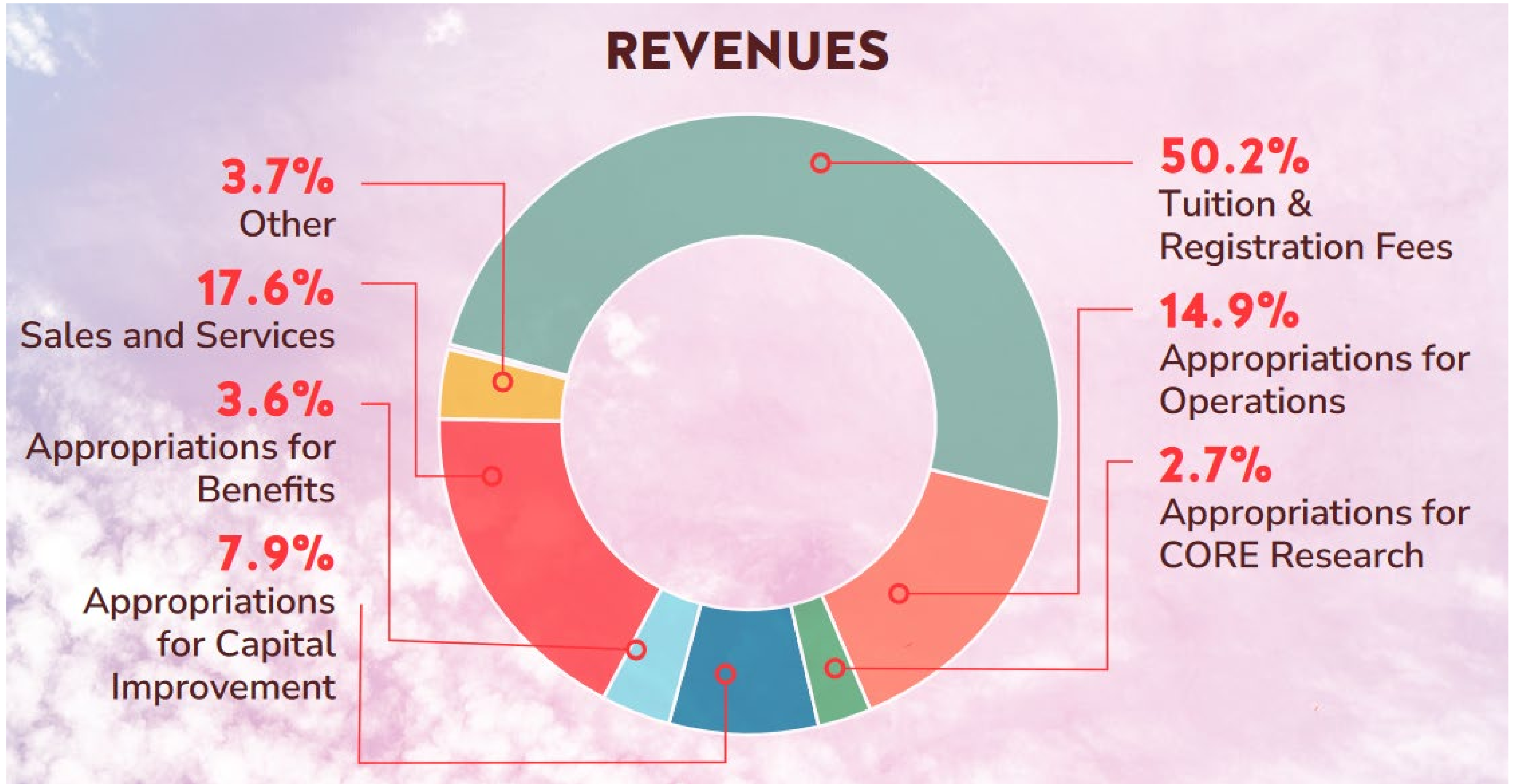
- Most Centrally Budgeted accounts have a fund balance for the fund manager but at the departmental level you will see carryforwards processed.
  - Example: Designated Method – 20000110XX
- Estimated income accounts have a calculated fund balance and available reserves. No carryforwards at any level.
  - Example: Athletics – 30050010XX
- Multi-year accounts don't get either since fund balance = budget balance.



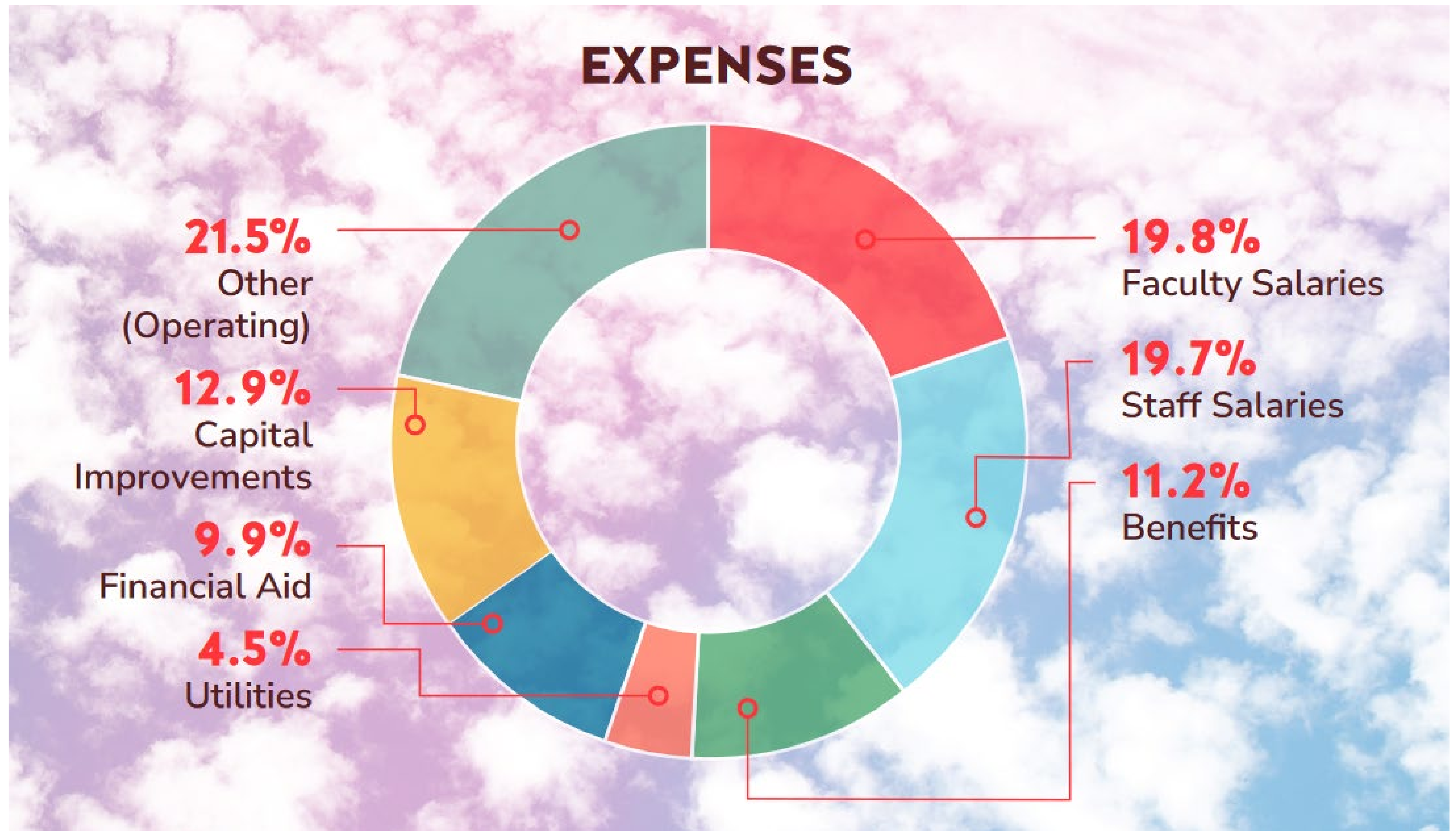
# The Annual Budget Cycle

- Fiscal Year = September 1-August 31
- Budget Development for campus begins in April
- Done in conjunction with the salary allocation review process

# FY 2025 Budget



# FY 2025 Budget



# Budgeting Classes

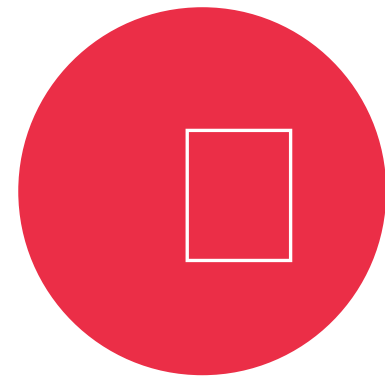
## Classes in SAP Portal:

- **Budgeting with Funds 101**
- **SAP Report Fundamentals (self paced-online)**
- **SAP Budget Balance Reports**
  - ZBUDACT - Budget To Actual
  - ZBUDGETBALANCE - Budget Balance Report
- **SAP Budget Related Reports**
  - FMBB - Budgeting Workbench
  - FMEDDW - Drilldown for Budget Entry Documents
  - ZOPEN\_ENCUMBRANCE - Open Encumbrance Report
  - ZOVERBUDGET-Overbudget Report
- **SAP Salary Related Reports**
  - ZFIPOSBUD – Annual Position Budget Report
  - ZFISALFRINGE - Salary/Fringe Report
  - ZFM\_SAL\_RECON - Recon. for Salary Encumbrances
  - PA20 - Personnel Management -> Administration -> HR Master Data -> Display
  - PO13D - Display Position
  - BEx Analyzer (HR queries)

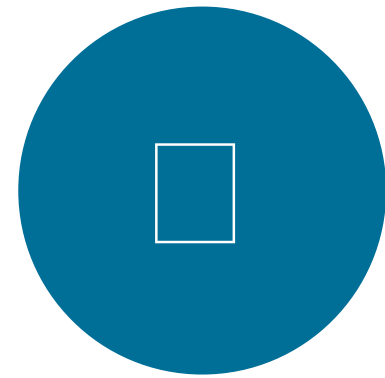
## ITAC course in Canvas:

- **Getting Started with SAP Business Client**

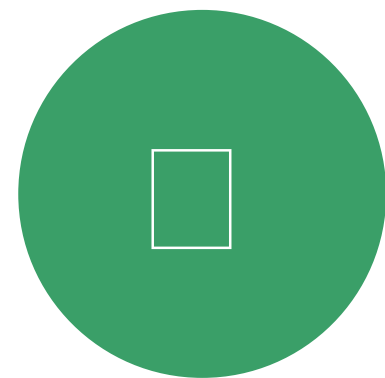
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