

# ARP TRAINING

## Adjusted Budget / Incremental WFP Refresh

### STEP 1: RUN REPORTS

- Log-in to ARP → Reports → File Cabinet → Budget Planning - Ongoing → All Funds → **WFP - FY17 Incremental Budget Comparison** (reflects the labor variances before and after the latest refresh for all funds)

**TRAINING EXAMPLE:**

WFP - FY17 Incremental Budget Comparison			
Funds	zAdj Bud Inc PRE 9-30	zAdj Bud Inc POST 9-30	Variance
100000-21020 - Photo Journalism	370,784	430,389	(59,605)
100000-21022 - Tabloid Journalism	48,002	48,002	-
+1 - Current Unrestricted	418,786	478,391	(59,605)
360001 - Carl Bernstein Endowment	55,020	55,020	-
+2 - Current Restricted	55,020	55,020	-

Supported in Step 3

### STEP 2: RUN REPORTS

- Log-in to ARP → Reports → File Cabinet → Budget Planning - Ongoing → All Funds → **Unrestricted Balance to Net Allocation by FOPA** (reflects detail by individual budget entity (FOPA) for balancing to the net allocation, which should equal \$0.) **Any changes to account 83075 to balance each budget entity will be completed by the Budget Office.**

**TRAINING EXAMPLE:**

Unrestricted Balance to Net Allocation by FOPA											
Fund	Program Code	Activity Code	Revenue	Unrestr. Alloc (83075)	Other Transfers	Total Resources	Labor	Non-Labor	Total Expenditures	Net	
100000-21020 - Photo Journalism	70000 - General Administration	Default	-	565,302	(11,000)	554,302	493,929	76,800	570,729	(16,427)	
		11101 - Special Project 1	-	120,000	-	120,000	-	120,000	120,000	-	
100000-21022 - Tabloid Journalism	70000 - General Administration	Default	-	102,749	30,000	132,749	55,949	76,800	132,749	0	

Supported in Step 3

## STEP 3A: REVIEW THE FILE DISTRIBUTED BY THE BUDGET OFFICE

- The excel file named **WFP – FY17 Incremental Budget Comparison Detail** will be distributed via email to the primary Business Manager for each unit. Please note if there are multiple managers within a Unit working on clean-up, the primary Business Manager may find it helpful to break the report further and distribute appropriately. The report will reflect labor variances before and after the latest refresh by job/position.

*Note: In the first tab of the file, the variances reflect differences for the most recent two-week increment:*

### TRAINING EXAMPLE:

UR	Fund - Labor Distribution Org.	New ID	Employee Id	Home Org	Name	zAdj Bud PRE 9-30			zAdj Bud POST 9-30			Variance		
						Salary	Fringe	Total	Salary	Fringe	Total			
Unrestricted	100000-21020 - Photo Journalism	S91111	900000000-S91111	21020	Smith	\$102,000	\$31,620	\$133,620	\$102,000	\$31,620	\$133,620	\$0		
	100000-21020 - Photo Journalism	S92222	900000001-S92222	21020	Jackson	\$42,000	\$13,020	\$55,020	\$42,000	\$13,020	\$55,020	\$0		
	100000-21020 - Photo Journalism	S93333	900000002-S93333	21020	Lewis	\$62,000	\$31,062	\$93,062	\$62,000	\$31,062	\$93,062	\$0		
	100000-21020 - Photo Journalism	S95555	Vacant1-S95555	21020	Vacant	\$66,000	\$20,460	\$86,460				\$86,460		
	100000-21020 - Photo Journalism	S95555	900000004-S95555	21020	Brown				\$61,500	\$19,065	\$80,565	(\$80,565)		
	100000-21020 - Photo Journalism	S96666	Vacant2-S96666	21020	Vacant				\$50,000	\$15,500	\$65,500	(\$65,500)		
	100000-21022 - Tabloid Journalism	S94444	900000003-S94444	21020	Murphy	\$31,980	\$16,022	\$48,002	\$31,980	\$16,022	\$48,002	\$0		
<b>Unrestricted Total</b>								<b>\$303,980</b>	<b>\$112,184</b>	<b>\$416,164</b>	<b>\$349,480</b>	<b>\$126,289</b>	<b>\$475,769</b>	<b>(\$59,605)</b>
Restricted	360001 - Carl Bernstein Endowment	S92222	900000001-S92222	21020	Jackson	\$42,000	\$13,020	\$55,020	\$42,000	\$13,020	\$55,020	\$0		
<b>Restricted Total</b>						<b>\$42,000</b>	<b>\$13,020</b>	<b>\$55,020</b>	<b>\$42,000</b>	<b>\$13,020</b>	<b>\$55,020</b>	<b>\$0</b>		

*Note: Units that chose not to balance their budgets at every refresh will have a second tab in the file. The second tab of the file, the variances reflect differences between the last time the FY17 Adjusted Budget was in balance and the quarter-end:*

### TRAINING EXAMPLE:

UR	Fund - Labor Distribution Org.	New ID	Employee Id	Home Org	Name	zAdj Bud PRE 8-15			zAdj Bud POST 9-30			Variance		
						Salary	Fringe	Total	Salary	Fringe	Total			
Unrestricted	100000-21020 - Photo Journalism	S91111	900000000-S91111	21020	Smith	\$102,000	\$31,620	\$133,620	\$102,000	\$31,620	\$133,620	\$0		
	100000-21020 - Photo Journalism	S92222	900000001-S92222	21020	Jackson	\$84,000	\$26,040	\$110,040	\$42,000	\$13,020	\$55,020	\$55,020		
	100000-21020 - Photo Journalism	S93333	900000002-S93333	21020	Lewis	\$62,000	\$19,220	\$81,220	\$62,000	\$31,062	\$93,062	(\$11,842)		
	100000-21020 - Photo Journalism	S95555	Vacant1-S95555	21020	Vacant	\$66,000	\$20,460	\$86,460				\$86,460		
	100000-21020 - Photo Journalism	S95555	900000004-S95555	21020	Brown				\$61,500	\$19,065	\$80,565	(\$80,565)		
	100000-21020 - Photo Journalism	S96666	Vacant2-S96666	21020	Vacant				\$50,000	\$15,500	\$65,500	(\$65,500)		
	100000-21022 - Tabloid Journalism	S94444	900000003-S94444	21020	Murphy	\$31,980	\$16,022	\$48,002	\$31,980	\$16,022	\$48,002	\$0		
<b>Unrestricted Total</b>								<b>\$345,980</b>	<b>\$113,362</b>	<b>\$459,342</b>	<b>\$349,480</b>	<b>\$126,289</b>	<b>\$475,769</b>	<b>(\$16,427)</b>
Restricted	360001 - Carl Bernstein Endowment	S92222	900000001-S92222	21020	Jackson				\$42,000	\$13,020	\$55,020	(\$55,020)		
<b>Restricted Total</b>									<b>\$42,000</b>	<b>\$13,020</b>	<b>\$55,020</b>	<b>(\$55,020)</b>		

## STEP 3B: IDENTIFY VARIANCES

- Below are examples of why a department’s adjusted budget may be out of balance:
  - Newly created position (vacant)
  - Newly created position (filled job)
  - Salary change (filled job)
  - E-class change (with or without salary change)
  - Vacant position is now filled (with difference in salary)
  - Labor Distribution change

### TRAINING EXAMPLE:

- S92222 – Labor Distribution changed
- S93333 – E-Class change
- S95555 – Vacant position now filled
- S96666 – Newly created position (vacant)

## STEP 4: IDENTIFY AVAILABLE RESOURCES TO FUND VARIANCES

- Pooled labor resources available can be viewed by running the following ARP Report:  
Log-in to ARP → Reports → File Cabinet → Budget Planning - Ongoing → All Funds → **Pooled Labor by FOPA – FY17 Adjusted Budget** (reflects pooled labor balances by FOPA)

### TRAINING EXAMPLE:

Pooled Labor by FOPA - FY17 Adjusted Budget				Adopted Budget	Adjusted Budget	Variance
100000-21020 - Photo Journalism	70000 - General Administration	Default	63030 - Undergraduate-Salaries	36,000	36,000	-
			64035 - Staff-Temp	25,900	25,900	-
			61050 - Contingency Labor	14,000	14,000	0
100000-21022 - Tabloid Journalism	70000 - General Administration	Default	61050 - Contingency Labor	7,947	7,947	-

- Vacant position resources available can be viewed in the **WFP – FY17 Incremental Budget Comparison Detail** excel report provided by the Budget Office (see Step 2). Vacant positions can also be identified in ARP WFP.

## STEP 5: FUND VARIANCES

- The following are options for funding variances:
  1. Adjusting Vacant Position(s)
  2. Adjusting Pooled Position(s) (Temp or Contingency)
  3. Budgeting a Transfer
  4. Adjusting Revenue
  5. Adjusting a Labor Distribution

### TRAINING EXAMPLE:

1. Reduce Vacant S12345 from \$50,000 to \$45,000 (rename Vacant to expected hire)
2. Reduce Contingency Pool for 100000-21020 by \$5,000 (update description)
3. Reduce Contingency Pool for 100000-21022 by \$4,877

## STEP 6: RUN REPORTS TO ENSURE UNRESTRICTED BUDGET IS BALANCED

- Log-in to ARP → Reports → File Cabinet → Budget Planning - Ongoing → All Funds → **Unrestricted Balance to Net Allocation by FOPA** (reflects detail by individual budget entity (FOPA) for balancing to the net allocation, which should equal \$0.) **Any changes to account 83075 to balance each budget entity will be completed by the Budget Office.** See Step 5.

## STEP 7: RUN RESTRICTED REPORTS

- Log-in to ARP → Reports → File Cabinet → Budget Planning - Ongoing → All Funds → **Restricted Balance by Fund** (reflects any funds in a negative position)

### TRAINING EXAMPLE:

#### Restricted Balance by Fund

		Beg. Fund Balance	Revenue	Other Transfers	Total Resources	Labor	Non-Labor	Total Expenditures	Net
330001 - Bob Woodward Gift	21020 - Photo Journalism	107,000	25,000	-	132,000	-	100,000	100,000	32,000
360001 - Carl Bernstein Endowment	21022 - Tabloid Journalism	6,800	225,000	-	231,800	55,020	200,000	255,020	(23,220)

## STEP 8: FUND RESTRICTED VARIANCES

- The following are options for funding variances:
  1. Adjusting Vacant Position(s)
  2. Adjusting Pooled Position(s) (Temp or Contingency)
  3. Budgeting a Transfer
  4. Adjusting Revenue
  5. Adjusting a Labor Distribution
  6. Adjust Non-Labor

### TRAINING EXAMPLE:

1. Reduce Non-Labor (account code 77040 – Incidentals) for 360001-21022 by \$10,000
2. Input a Transfer from 330001-21020 to 360001-21022 for \$13,220

## STEP 9: RUN REPORTS TO ENSURE RESTRICTED BUDGET IS BALANCED

- Log-in to ARP → Reports → File Cabinet → Budget Planning - Ongoing → All Funds → **Restricted Balance by Fund** (reflects any funds in a negative position). See Step 8.