JAX STATE
Jacksonville State University

PERFORMANCE ARCHITECTS
Design. Build. Perform.

EPM Planning End User Training

June 17-18, 2026

What Oracle EPM Is

- Oracle EPM replaces fragmented spreadsheet processes with a unified platform where all budget managers work from the same data source
- The system supports annual budget development, mid-year revisions, and ongoing monitoring with built-in reporting and variance analysis tools
- Enhanced transparency across departments and divisions means Finance, leadership, and budget managers can all access consistent, up-to-date information

Oracle EPM in Higher Education

BUDGET OFFICE	SPONSORED RESEARCH	OTHER AREAS	CONTROLLER'S OFFICE
Annual Budget	Grant Forecasting & Analysis	Responsibility Center Management (RCM)	Account Reconciliation
Position Planning	Faculty Funds	Incentive-based Budgeting	Consolidate & Close
Current Year Projection	Cost Recovery Analysis	Enrollment/Tuition Planning	Financial Reporting
Multi-Year Projection		Cost of Education	Year-End Reporting
Capital Planning		Endowment Planning	
Strategic Modeling			
Narrative Reporting			

Centralized Budgeting

Single system for departmental budget development and revisions

Enhanced Reporting

Improved variance analysis and financial transparency

Cross-Department Visibility

Better collaboration and consistency across divisions

Timely Decisions

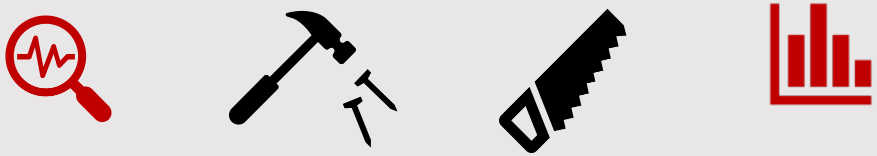
Real-time data access for faster, more reliable planning

Structured Workflow

Standardized processes with clear approval paths

What Oracle EPM Is Not?

Oracle EPM is a **tool that enables better budgeting**—you remain the **decision maker** with full control over your department's financial planning



What EPM Does NOT Do:

- Does not replace departmental authority or override budget manager decisions
- Does not automatically change budgets without your review and approval
- Does not manage timekeeping, effort reporting, or HR functions
- Does not eliminate the need for thoughtful review, collaboration, and final approval by budget managers

FY2025-2026
Incremental Adjustments

Over the past year, we have experienced increased financial pressure driven by several converging factors, including salary growth exceeding budgeted levels, rising operating costs, and long-term commitments related to facilities, systems, and compliance obligations. While Jacksonville State University remains financially stable, these trends—if left unaddressed—would create structural challenges that could limit future flexibility and investment.

FY2026-2027
Redesigned Budget Model

Roles & Responsibilities

What We Ask of You:

- Be open to learning a new system and trying new workflows even when they feel unfamiliar at first
- Provide honest feedback as we go so we can adjust training, documentation, and support to meet your needs

What We Commit to You:

- Hands-on support from Finance staff who are accessible, responsive, and committed to your success
- A realistic, measured rollout that respects your workload and avoids unnecessary pressure or rushed deadlines

BUDGET MANAGERS

- Accountable for all budget decisions and final approvals
- Review and validate EPM submissions before workflow advance
- Collaborate with assistants and Finance for accuracy

BUDGET ASSISTANTS

- Enter and maintain detailed budget data in Oracle EPM
- Run reports, support reconciliation, handle routine tasks
- Communicate regularly with managers about data changes

FINANCE OFFICE

- Configure system rules, workflows, and security settings
- Provide training, guidance, and job aids for all users
- Serve as primary resource for technical support

Small changes today become millions over a decade

PA

Session Goals

Navigate — log in, editing user preferences, and move confidently between the Financial Planning and Workforce Planning cards.

Budget non-labor — enter and adjust revenue and expense budgets by Org and Fund for both grants and non-grants funds.

Plan your workforce — review employee distributions, perform position actions, manage pooled positions, and request new positions.

Review & forecast — validate funding distributions, review total compensation and budget, and update your current-year forecast.

Report — access the reports you need to check and share your numbers.

Agenda at a Glance

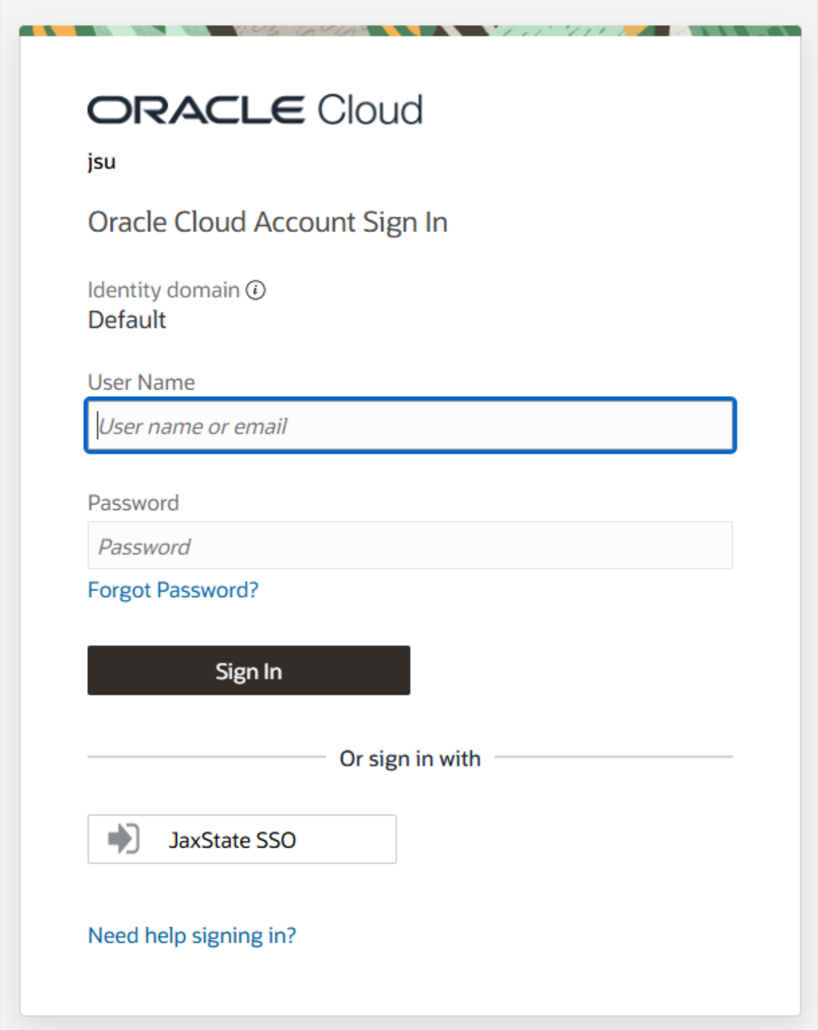
Welcome & Session Goals — 5 min
Getting Started: Login, Preferences & Navigation — 5 min
Non-Labor Budgeting: Revenue & Expenses — 10 min
Workforce Planning: Employee Distribution — 10 min
Workforce Planning: Position Actions — 10 min
Pooled Positions & New Position Requests — 15 min
Reviews & Validation — 10 min
Current-Year Forecast & Reports — 10 min
Wrap-Up, Q&A & Next Steps — 5 min

Getting Started: Login, Preferences & Navigation

Log in — access the Jax State planning environment and complete sign-in.

Set preferences — confirm user variables and display settings so forms open to the right Org, Scenario, and Year.

Navigate — move between the Financial Planning and Workforce Planning cards and find the forms you will use today.



[Oracle EPM Login Link]

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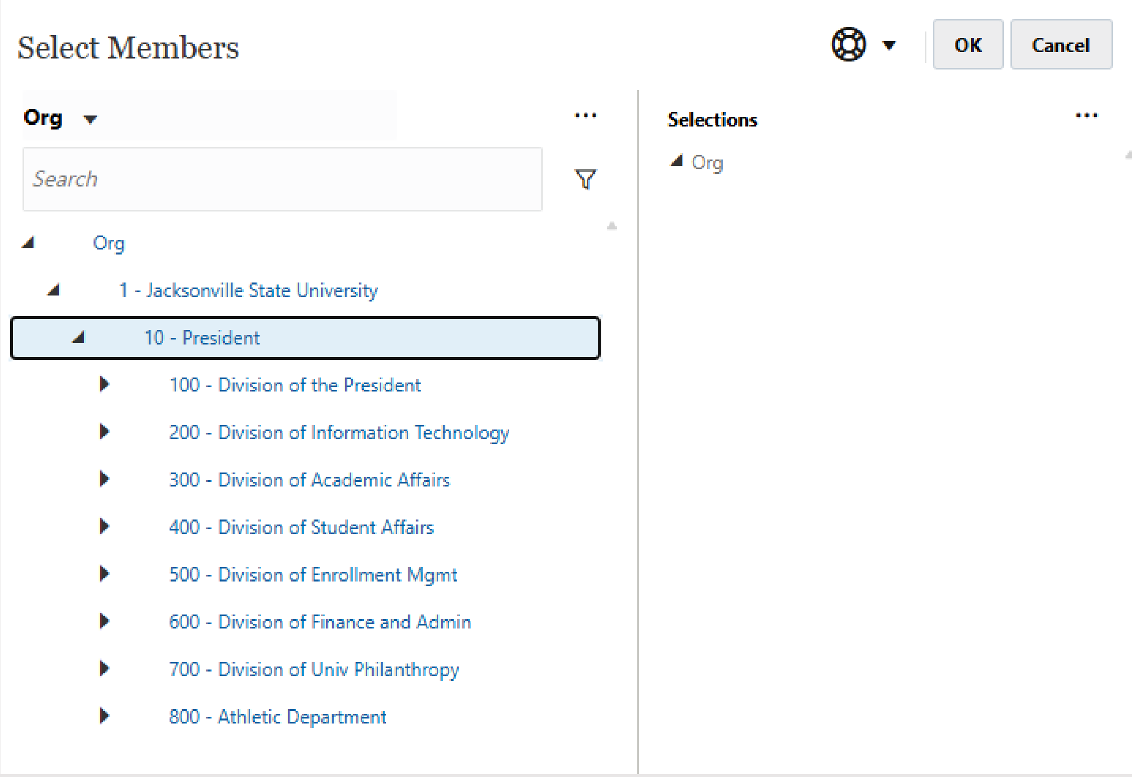
Non-Labor Budgeting: Revenue & Expenses

Budget revenue — Finance enters revenues by Org and Fund for non-grants and grants funds.

Budget expenses — enter non-labor expenses by Org and Fund for non-grants and grants funds.

Add account rows — insert a new revenue or expenditure account when the line you need is not on the form.

Grants vs. non-grants — understand how the two fund types differ on the forms.



Your FOAP access will be the same as the current Banner setup.

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Budget Realignment Message

What We Ask of You:

- Reduce the FY2026 Adopted Budget by 15% overall, with a focus on temporary labor and discretionary accounts.
- Any funding gaps are explicitly documented and explained – Budget Office will address
- Implicit deficits are not acceptable in the planning process
- Future years' budgets will be based on operational needs – reductions may not be permanent in certain departments

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1. Personnel and Staffing Controls

- Continued review of all vacant positions, temporary labor, stipends, and extra compensation
- Strategic hiring pauses or re-prioritization where salary costs exceed budgeted levels
- Enhanced coordination between Finance, HR, and division leadership on staffing decisions – *international faculty hires*

2. Discretionary Spending Reductions

- Targeted reductions in travel, professional development, contractual services, and other discretionary lines (Allowable Program and Course Expense Information)
- Strict enforcement of prior guidance (e.g., travel reductions) with centralized monitoring and reallocation as needed
- Expectation that divisions exhaust internal options for savings

3. Program and Unit-Level Financial/Academic Reviews

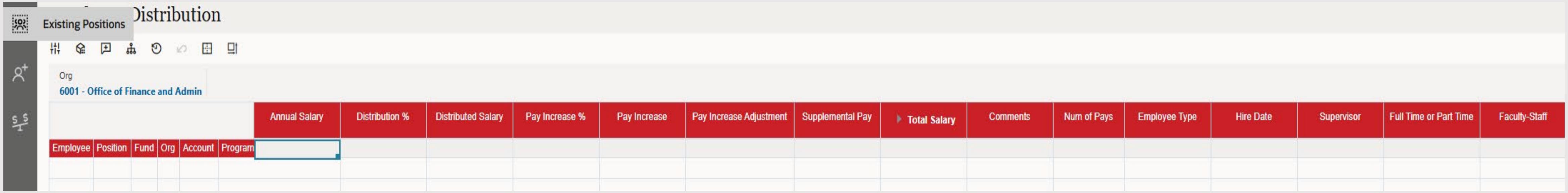
- Review of academic programs and operations (ex. summer course offerings)
- Development of corrective action plans, process efficiency, service restructuring, or service changes
- Ongoing monitoring to ensure corrective actions are implemented and sustained

4. Enhanced Financial Monitoring and Compliance

- Increased emphasis on multi-year budget modeling and cash flow monitoring
- Continued collaboration with Internal Audit and compliance partners to ensure alignment with grant, regulatory, and contractual requirements
- Careful management to protect liquidity

Workforce Planning: Employee Distribution

Existing Employees
The **Manage Existing Employees** form in Oracle EPM is a tool for viewing and editing an employee's position-related data. This form presents a comprehensive overview of employee positions and supports functions, including updating employment details, status changes, and maintaining position data within the Home Organization.



View distribution (read-only/users)— see how an employee's salary is spread across funding segments.

<u>Business Office Functions:</u>

- **Adjust pay —** apply pay increase adjustments or supplemental pay to change total salary.
- **Redistribute —** model splitting a position across segments using the Dist % column.
- **Edit segments —** change Org, Fund, Program, or Account, and add or remove segments.
- **Review comp —** view full compensation detail for an employee.

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Workforce Planning: Position Actions

Vacate & fill — vacate a position and fill a vacancy.

Freeze & unfreeze — freeze a position and fill a frozen position.

Remove — remove a position from the plan.

Pooled positions — budget for pooled positions and add a new pooled position row.

When to use each — quick guidance on choosing the right action for the situation.

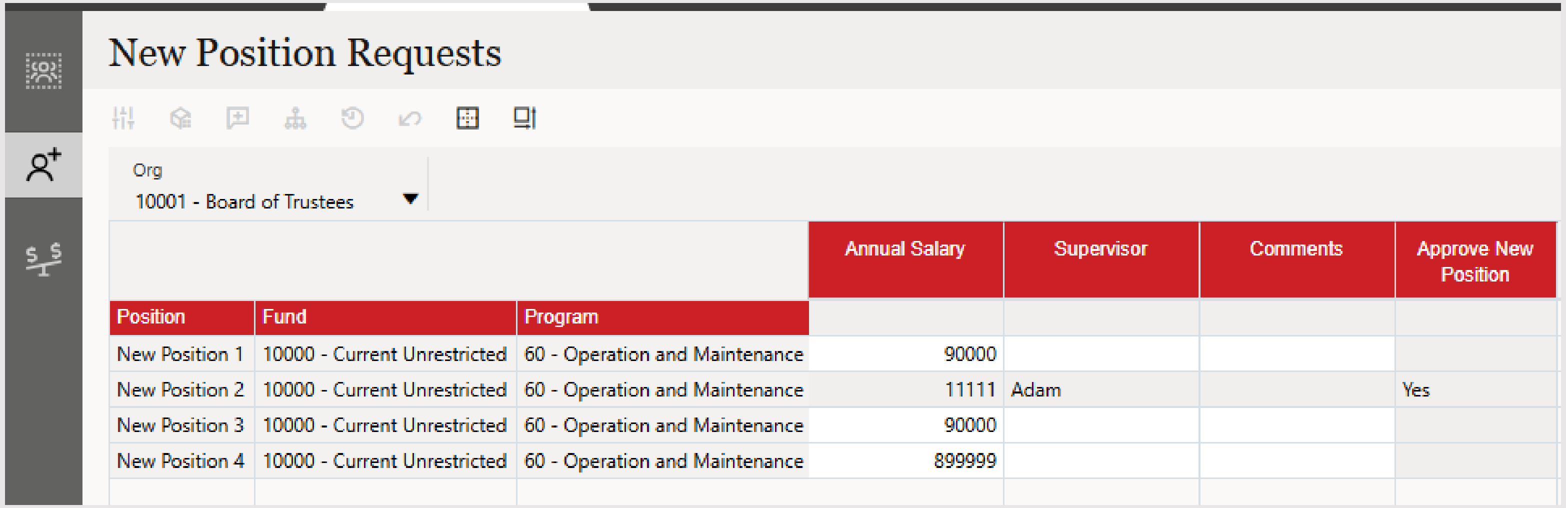
New Position Requests

New Position Requests (Users)
The **Position Requests** form in Oracle EPM is a tool for requesting new non-pooled positions. This form presents an initial new year's budget PAC request, and the respective request form should be attached with a brief justification in the comment section.

Request a position — submit a request for a new position to be added.

Approval flow — how Budget Office approves or disapproves requests and reviews decisions.

What planners see — how an approved request flows back into your plan.



New Position Requests

Org
10001 - Board of Trustees

Position	Fund	Program	Annual Salary	Supervisor	Comments	Approve New Position
New Position 1	10000 - Current Unrestricted	60 - Operation and Maintenance	90000			
New Position 2	10000 - Current Unrestricted	60 - Operation and Maintenance	11111	Adam		Yes
New Position 3	10000 - Current Unrestricted	60 - Operation and Maintenance	90000			
New Position 4	10000 - Current Unrestricted	60 - Operation and Maintenance	899999			

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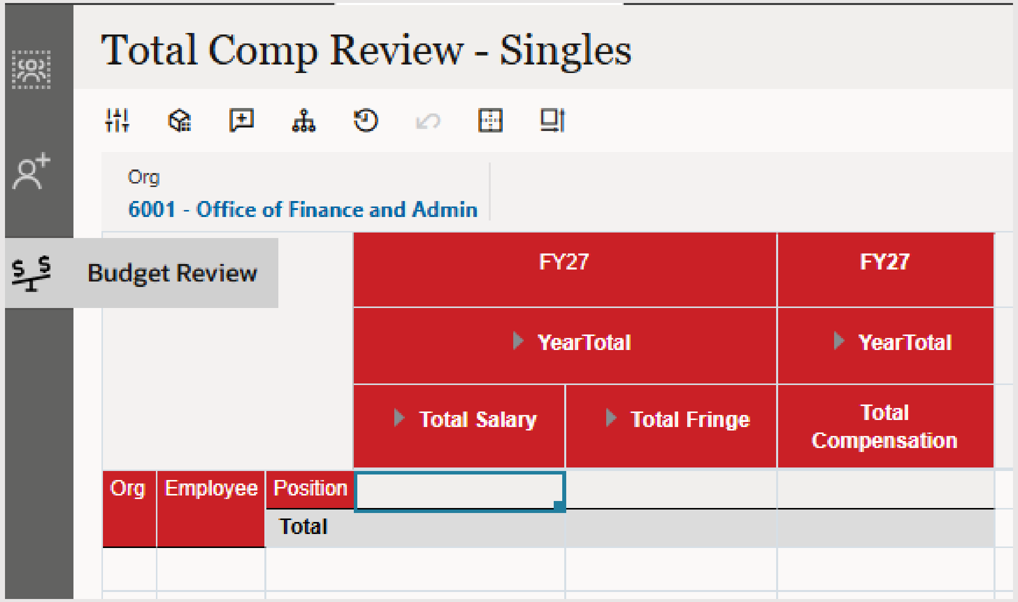
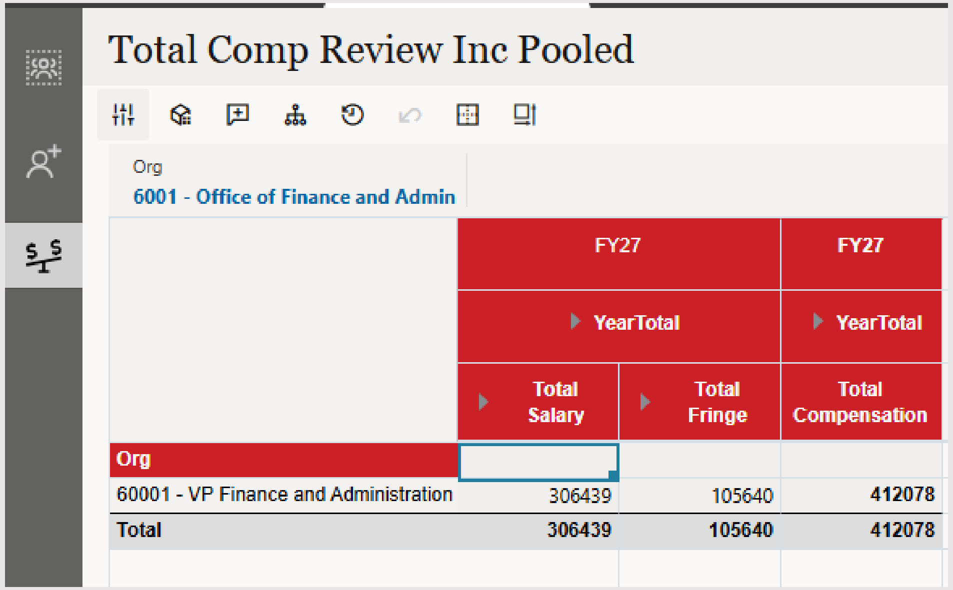
Reviews & Validation

Distribution check — find positions whose funding segments do not total 100%.

Total comp review — review total compensation for single and pooled positions.

Total budget review — review budget alongside the prior two years' actuals with account detail.





Total Budget Review

Provide a summary of the Orgs revenue entered by the Budget Office.

Budget Review

Org
3300 - College of Education

	FY25 YearTotal Actuals	FY26 YearTotal Actuals	FY26 YearTotal Budget	Current Year Budget Variance	FY27 YearTotal Budget
Revenue					
5120 - Other Student Fees	4637	0		0	100000
5121 - Deprecated Other Student Fees	326876	241876		-241876	
5200 - Federal Grants and Contracts	581697	107984	542708	434724	539342
5250 - State Grants and Contracts	4377824	2647089	4654180	2007091	5403807
5270 - Nongovernmental Gifts and Contracts	-1261	4165		-4165	
5400 - Sale of Educational Activities	251				
5500 - Other Operating Revenues	298123	170947	592504	421557	
Total Revenue	5588147	3172061	5789393	2617331	6043149
Expenditures					
Total Salary and Wages	9844812	6579374	13235789	6656415	9776889
7000 - O&M Expenses	756759	192183	825615	633432	218161
7100 - Travel	201649	144704	187816	43112	1012681
7220 - Postage and Freight	1309	427	3018	2591	2275
7230 - Rentals and Operating Leases	128012	143103	135439	-7664	134790
7240 - Memberships and Subscriptions	97422	16792	14740	-2052	2920
7250 - Advertising and Promotions	25348	25125	30756	5630	18560
7260 - Meals and Entertainment	34552	17315	17375	60	4794
7270 - Services	150167	172990	493892	320902	486438
7280 - Fees	7555	4175	8733	4558	
7300 - Utilities	50960	22817	53361	30544	53361
7400 - Scholarships	36331	13920	36600	22680	2500
7500 - Other General Expenses	226863	130737	332899	202162	331924
7600 - Property Plant and Equipment	538064	67199	203979	136780	195607
Total Expenditure	12099803	7530861	15580012	8049151	12240900
Transfers					
8001 - Transfers In	36756	32		-32	
8002 - Transfers Out	41538	1634		-1634	
Total Transfers	78294	1666		-1666	
Surplus /(Deficit)	-6433362	-4357133	-9790619	-5433486	-6197752

Total Comp Review - Singles · Total Comp Review w/Pooled · Total Budget Review

- **Details the approved funded expense budget.**
- **The Org may not reflect a $0 surplus/deficit as balancing is at the Fund Level.**

Current-Year Forecast & Reports

Forecast input — view and adjust your current-year forecast.

Actuals vs. plan — see how closed months (actuals) blend with open months (plan).

Access reports — open the reports available to you.

Export & share — pull your numbers for review outside the system.

Questions & Next Steps

Practice — log in and re-run today's tasks in the environment before go-live.

Reference — step-by-step guides for each module will be shared after the session.

Questions — reach out to your project for support.

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Financial Resiliency - Sustainability& Fiscal Stewardship

Aligning resources to foster stewardship of facilities while adapting to change

Phase	Dates	Suggested Timing	Description	Who’s Responsible?
Workforce Budgeting	7/1 – 7/15	3 days	**Position Roster Review**: Verify all positions, rates, FTE, and FOAP alignment	Budget Managers
		1 days	**Workforce Requests**: Review PAC-approved new positions	
	7/1-7/6	3 days	**Workforce Submission:** Submit new positions (limited)	Budget Managers/Cabinet
Annual Budget	7/1-7/15	2 days	**Base Budget Review:** Enter/adjust O&E budgets, transfer, (Salary budgets will automatically populate into Workforce)	Budget Assistants/ Managers/Cabinet
		1 Week	**Resource Alignment & Balancing:** Compare total resources vs expenses. Submit transfer requests or realignments	
		3 days	**Dept. Submission:** Submit to the Budget Office after VP approval	

Adopted Budget Process

- You will start with your current base
- You will plan known changes
- You will explain any gaps or risks
- What’s different is that these elements will be captured in a shared system and reviewed using a common framework.