

FIVE YEAR BUDGET PLAN

The purpose of the five-year budget plan is to gather information on all items within your division/department that must be funded during the next five years. In addition, it helps the Finance Division plan and forecast budgetary expenditures for the next five years. The spreadsheet for your division/department includes actual expenditures for Fiscal Year 2014 - 2018 and budget for Fiscal Year 2019. In addition, the Faculty Salaries and Salaries line for Fiscal Years 2020 – 2024 have been increased by 3% for a merit increase should one be awarded for those years.

Head count and FTE are based on the employee history as of October 31st of the corresponding fiscal year. Head count includes all employees (full-time, graduate assistants, students, and part-time employees). FTE is only full-time faculty, pool faculty, staff, and graduate assistants.

Faculty Salaries include Faculty Employees (700800), Teaching (700801), Assistant Instructor (700802), Faculty Academic Equip (700900), and Faculty Non-Teaching (700901).

Salaries include Professional Administrative Employees (701000), Non-Teaching Employee Exempt (701001), Classified Employee (701500), and Non-Teaching Salaried Non-Exempt (701501).

Wages includes Part-Time Hourly Employees (700700), Non-Student Wages (700701), Student Employees (701400), CWS Student Wages (701401), Graduate Assistant Non-Teaching (701402), Compensatory Time (701900), Hazardous Duty Pay (702000), Overtime Pay (702100), Longevity Pay (702200), Lump Sum Termination Pay (702300), Vacation Payoff (702301), Emoluments and Allowances (703100), Taxable Employee Relocation (703101), and One-time Merit Bonus (703102).

The following budget pools include account codes as defined on the Account Code with Budget Pools Report on the Controller's website ([Banner Account Codes](#)): Benefits (701), Travel (710), O&M (720), Bonds (735), Utilities (750), Scholarships (760), and Capital (770).

Fund 110100 and 140100 for Fiscal Year 2020 to 2024

1. The expense total should only increase over the prior year by the increase in faculty salaries, and salaries totals unless there is a mandatory item to be funded. (An example of a mandatory item: A faculty salary is covered by an endowment agreement for "x" years. When the "x" years is over, the University has to pick up the salary.)
2. All changes should be made on the Department Tab(s) and this information will roll up the division tab which is the first tab in the spreadsheet.
3. Head Count and FTE would remain the same for all years unless you are adding a position.
4. Faculty Salaries and Salaries totals should not be changed unless there is a position that is being added. Add the additional salary in the year the position is being added.
5. Do not include Fringe Benefits amounts for these years since it is centrally budgeted.
6. Wages, Travel, O&M, Bonds, Utilities, Scholarships, and Capital should be budgeted at the current amount unless you have been approved for additional budget in these years.
7. Variance must be explained for each increase on the Variance Detail tab for all years. The reference number should be included on the explanation.

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Other Funds over \$500K or Mandatory Fees

- 1. Estimated Income for Fiscal Year 2020 - 2024 includes a 2% increase over the prior year.**
- 2. The expense total should equal the income total for Fiscal Year 2020 - 2024.**
- 3. Head Count and FTE would remain the same for all years unless you are adding a position.**
- 4. Faculty Salaries and Salaries totals should not be changed unless there is a new position or reclassification to a position. Add the additional salary in the year the position is being added.**
- 5. Fringe Benefits are calculated based on the Faculty Salaries and Salaries amount.**
- 6. Wages, Travel, O&M, Bonds, Utilities, Scholarships, and Capital should be budgeted at the new amount each year.**
- 7. Variances must be explained for each item that is increased or decreased and must be explained on the variance detail tab for each year. Your reference number should be included in your explanation.**

Thank you and should you have questions, please call the Budget Office at 4-1016 or email budget@shsu.edu.