



# **Computer Financial Modeling Workshops**

## **Five Year Budget Model®**

**For  
Higher Education**

**By**

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Financial Modeling Consultant**

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## Introduction

*The Five Year Budget Model*® is an Excel® workbook that can function by using the model's custom menu or the standard Excel commands. Modeling techniques including options for forecasting, what-if analysis, goal-seek and trend analysis, are built into the model. The charts in the model change as modeling results change. The assumption table includes variables for inflation, salary and benefit changes, income and expense variables and financial aid. Other variables can be easily added to the assumption table. The model uses pivot tables to analyze data. The model also has a procedure for auto-import of data from the user's database.

### Five Year Budget Model Special Features

- View Model Routine
- **Assumption Table** – *Income & Expense Variables, Financial Aid, Debt Service, Fundraising*
- **Models** – *Admissions, Enrollment, Tuition Discounting, Financial Aid, Auxiliary Enterprises, Fees, Debt Service, Fundraising, Enrollment Retention*
- **Budget Models** – *Executive Budget Summary, Department Summary & Detail, Auxiliary Enterprises, Budget Reconciliation, Position Budgeting,*
- **Budget Reconciliation feature**
- **Custom Scenario Manager**
- **Strategic Plan incorporated in model**
- **Pivot Tables**
- **Position Budgets**
- **Ratios**
- **Charts for All Models**
- **Help Features Built Into Models**
- **Instructions** - *Pivot tables, Speed buttons, User Forms, Macros, Importing/Exporting, Adding and Deleting Departments/Organizations, Changing Print Routines & Much More*
- **Auto Import/Export of Data**
- **Print and Print Preview Routines**
- **Speed buttons with macros to automate model**

## **Logic for Five-Year Budget Model Expenditure Projections**

The five-year budget projections are cumulative calculations. The budget for Year One of the five-year budget projection is calculated by applying the percentage increase to the base budget. The budget for Year Two of the five-year budget projection is calculated by applying the percentage increase to Year One. Years Three, Four and Five are calculated in similar fashion. The percent increase for each non-salary object code on the Department Detail worksheet is taken from the Expense Assumption Worksheet. If the object code on the Department Detail worksheet does not exist on the Expense Assumption worksheet, then the percent increase defaults to the inflation rates. The inflation rates are located on the bottom of the Expense Assumption worksheet following the object codes. Columns may be added to the Department Detail worksheet to include the previous year's actual expense, budgets, or a different account number structure. Likewise, rows may be added to include additional object codes.

The salary object codes come from the Position Budget worksheets. If the institution chooses not to build the Position Budget worksheet, the formula for the non-salary object codes on the Department Detail worksheet can be copied into the cells for the salary object codes.

The Budget Import worksheet is used to facilitate importing the budget into the model and linking the data to the respective Departments and Accounts on the Department Detail Sheet.

The Prior Year Actual Import worksheets are used to facilitate importing the prior year actual into the model and linking the data to the respective Departments and Accounts on the Department Detail Sheet.

If an institution includes restricted funds in the Five Year Budget Model, a separate Restricted Department Detail sheet is created. The five-year projections for the restricted funds are normally entered on an individual basis.

The Five Year Budget Model has many pivot tables. A pivot table creates an interactive view of the model's data and can quickly group data into meaningful information. For example, the Department Detail worksheet of the model can be collapsed by account (object), department, school, campus, program, project, division, or vice president. Another pivot table example is to group the Position Budget worksheet by FTE, or Head Count, or position code. The pivot table feature can also be used to create Budget Summary reports. Pivot tables are extremely helpful with the reconciliation process of the Five Year Budget Model. Pivot tables also have a drill down feature to view the detail behind the groupings. Pivot tables create fast and accurate reports allowing the user to drag and drop fields within a report.

**Information needed to build the Budget Import and the Department Detail worksheets:**

**Expense Account Structure - Required (Excel worksheet)**

- Department Number
- Department Description
- Account (Object) Number
- Account (Object) Description
- Additional account structure codes as needed, such as: program, location, college or fund.
- Current Budget for each Department and Account

**Financial Data - Optional**

- Prior Budgets
- Prior year(s) actual
- Position budget
- Restricted Funds
- Capital Expenditures
- Other, including balance sheet, cash flow, interim financial statements, debt service

**Model Cost**

Cost of Model	\$2,995
Training and Model Development Cost	
3 Day On-Site Training and Model Development (Up to 5 participants, each additional \$500)	3,800
Workbooks and material (\$50 per participant)	250
Travel (estimate)	<u>1,500</u>
Total Cost of Model and Training	<u>\$8,545</u>

Additional Model Development by CFMW cost to be determined.

## Main Menu

Annual license fee (includes updates to Model)

\$495


When the model is retrieved the main menu appears. By clicking on one of the buttons an Excel form is opened for further selection. The following pages of this document show many of the Assumptions, Reports, Charts, and Models in the Five Year Budget Model. A more detailed Brochure may be found on our web site: [www.formodel.com](http://www.formodel.com)

### Sample University

Actual Budget Model will have your School's name and logo.

### Five Year Budget Model 2010®

View Model	<a href="#">View models, financial data, ratios, etc.</a>
Budget Assumptions	<a href="#">Budget Planning Assumptions</a>
Scenarios	<a href="#">View Scenarios</a>
Calculate and Refresh	<a href="#">Calculate Workbook and Refresh Pivot Tables</a>
Reports and PivotTables	<a href="#">View Reports and Pivot Tables</a>
Charts	<a href="#">View Charts</a>
Capitals	<a href="#">View Capital Expenditure</a>
Strategic Plan	<a href="#">View Strategic Plan</a>
Budget Directives	<a href="#">View Budget Directives</a>
Demonstration	<a href="#">Demonstration of Model</a>
Help	<a href="#">Model Help</a>



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*Copyright 1983-2010 PML All Rights Reserved*  
*July 1, 2010, 2009*  
*3/31/10 8:42 AM*

## View Model button and View Form

When the View Model button is clicked the View Form is shown. The View form is an extremely convenient way to move around the model. The View form also has a routine to change the fiscal year for the model and split the screen. Click on an Option Button and OK to select a worksheet to view. Click cancel to choose a different button or the Main Menu.

**View Model Form**
X

<p><b>Summary and Detail Reports</b></p> <ul style="list-style-type: none"> <li><input type="radio"/> Budget Summary</li> <li><input type="radio"/> Aux Ent Summary</li> <li><input type="radio"/> E &amp; G Revenue Detail</li> <li><input type="radio"/> Tuition Detail</li> <li><input type="radio"/> Fee Detail</li> <li><input type="radio"/> Room and Board</li> <li><input type="radio"/> Department Detail</li> <li><input type="radio"/> Capital Summary</li> <li><input type="radio"/> Financial Position</li> <li><input type="radio"/> Financial Ratios</li> <li><input type="radio"/> Summary Statistics</li> <li><input type="radio"/> DOE Ratio</li> <li><input type="radio"/> Interim Fin Statements</li> </ul> <p><b>No Input But Impacts Budget Summary</b></p> <ul style="list-style-type: none"> <li><input type="radio"/> Admission Model</li> <li><input type="radio"/> Enrollment Model</li> <li><input type="radio"/> Tuition Discount Model</li> <li><input type="radio"/> Endowment Model</li> </ul>	<p><b>Impacts Budget Summary - Requires Input</b></p> <p><b>Assumptions</b></p> <ul style="list-style-type: none"> <li><input type="radio"/> Budget Planning Assumptions</li> <li><input type="radio"/> Expense Assumptions - Percent</li> <li><input type="radio"/> Expense Assumptions - Dollar</li> <li><input type="radio"/> Strategic Plan Assumptions</li> <li><input type="radio"/> Scenarios</li> </ul> <p><b>Imports</b></p> <ul style="list-style-type: none"> <li><input type="radio"/> Budget Request Import</li> <li><input type="radio"/> Department Budget Request Form</li> <li><input type="radio"/> Current Budget Import</li> <li><input type="radio"/> Year-To-Date Actual Import</li> <li><input type="radio"/> Prior Year 1 Actual Import</li> <li><input type="radio"/> Prior Year 2 Actual Import</li> <li><input type="radio"/> Prior Year 3 Actual Import</li> </ul> <p><b>Capitals</b></p> <ul style="list-style-type: none"> <li><input type="radio"/> Capital Building</li> <li><input type="radio"/> Capital Equipment</li> <li><input type="radio"/> Capital Other</li> </ul> <p><b>Position Budget</b></p> <ul style="list-style-type: none"> <li><input type="radio"/> Position Budget Faculty</li> <li><input type="radio"/> Position Budget Staff</li> <li><input type="radio"/> Position Budget Import</li> <li><input type="radio"/> Position Codes Table</li> </ul> <p><b>Department Detail</b></p> <ul style="list-style-type: none"> <li><input type="radio"/> Budget Code Table</li> </ul>	<p><b>Department Detail Pivot Table Reports</b></p> <ul style="list-style-type: none"> <li><input type="radio"/> Object Pivot Table</li> <li><input type="radio"/> Dept Sum Pivot Table</li> <li><input type="radio"/> Division Pivot Table</li> <li><input type="radio"/> VP Object Pivot Table</li> <li><input type="radio"/> VP YTD Actual Pivot Table</li> <li><input type="radio"/> Budget Officer Pivot Table</li> <li><input type="radio"/> Location Pivot Table</li> </ul> <p><b>VP Budget Forecast Pivot Table Reports</b></p> <ul style="list-style-type: none"> <li><input type="radio"/> President</li> <li><input type="radio"/> VP Academic Affairs</li> <li><input type="radio"/> VP Finance and Admin</li> <li><input type="radio"/> VP Student Affairs</li> <li><input type="radio"/> VP Institutional Adv</li> <li><input type="radio"/> Print VP Budget Forecasts</li> </ul> <p><b>VP Yr-To-Date Actual Pivot Table Reports</b></p> <ul style="list-style-type: none"> <li><input type="radio"/> President</li> <li><input type="radio"/> VP Academic Affairs</li> <li><input type="radio"/> VP Finance and Admin</li> <li><input type="radio"/> VP Student Affairs</li> <li><input type="radio"/> VP Institutional Adv</li> <li><input type="radio"/> Print VP YTD Actuals</li> </ul>	<p><b>Position Budget Pivot Table Reports</b></p> <ul style="list-style-type: none"> <li><input type="radio"/> FTE Pivot Table</li> <li><input type="radio"/> Head Count Pivot Table</li> <li><input type="radio"/> Budget Pivot Table</li> <li><input type="radio"/> Budget Object Table</li> <li><input type="radio"/> Position Codes Analysis</li> </ul> <p><b>Charts</b></p> <ul style="list-style-type: none"> <li><input type="radio"/> Admissions Chart</li> <li><input type="radio"/> Enrollment Chart</li> <li><input type="radio"/> Financial Aid Chart</li> <li><input type="radio"/> Tuition Discount Chart</li> <li><input type="radio"/> Endowment Chart</li> <li><input type="radio"/> Debt Service Chart</li> <li><input type="radio"/> Budget Summary Chart</li> <li><input type="radio"/> E &amp; G Revenue Chart</li> <li><input type="radio"/> Division Chart</li> <li><input type="radio"/> Financial Ratio Chart</li> <li><input type="radio"/> Summary Stat Chart</li> <li><input type="radio"/> Model Flow Chart</li> </ul> <p><b>Check Before Final Budget Summary</b></p> <ul style="list-style-type: none"> <li><input type="radio"/> Budget Reconciliation</li> <li><input type="radio"/> Calculate Workbook and Refresh All Pivot Tables</li> </ul>	<p><b>May Require Input - Does Not Effect Budget</b></p> <ul style="list-style-type: none"> <li><input type="radio"/> Budget Directives</li> <li><input type="radio"/> Budget Notes</li> <li><input type="radio"/> Financial Aid Assumptions</li> <li><input type="radio"/> Financial Aid Model</li> <li><input type="radio"/> Enrollment Retention Model</li> <li><input type="radio"/> Fundraising Model</li> <li><input type="radio"/> Debt Service Model</li> <li><input type="radio"/> Bond Amort Schedule</li> <li><input type="radio"/> Mortgage Amort Schedule</li> <li><input type="radio"/> Budget Export</li> </ul> <p><b>Reference</b></p> <ul style="list-style-type: none"> <li><input type="radio"/> Getting Started</li> <li><input type="radio"/> Insert a Blank Sheet</li> <li><input type="radio"/> Instructions</li> <li><input type="radio"/> Split Screen On</li> <li><input type="radio"/> Split Screen Off</li> <li><input type="radio"/> Do Not Show Comments</li> <li><input type="radio"/> Show Comments</li> <li><input type="radio"/> Show Comment Indicator</li> </ul>
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OK
Cancel
Main Menu

**Use the View Model Form to select Worksheets in the Five Year Budget Model.**

# Five Year Budget Model Worksheet Names

## Reports

Budget Summary  
Aux Ent Rev & Exp Sum  
Revenue Detail  
Tuition Detail  
Fees  
Room and Board Rev Detail  
Department Detail (Org Detail)  
Department Budget Request Form  
Capital Summary  
Financial Position  
Ratios  
Summary Statistics  
DOE Ratio  
Interim Fin Statements

## Individual Models

Admissions  
Enrollments  
Tuition Discounting  
Endowment Model  
Financial Aid  
Enrollment Retention  
Fundraising Model  
Debt Service Model  
Bond Amort Schedule  
Mortgage Amort Schedules

## Model's Assumptions Worksheets

Budget Planning Assumptions  
Expense Assumptions %  
Expense Assumptions \$  
Financial Aid Assumptions  
Strategic Plan Assumptions

## Import Worksheets

Budget Request Import  
Prior Year 1 Actual Import  
Prior Year 2 Actual Import  
Prior Year 3 Actual Import  
Capital Buildings Import  
Capital Equipment Import  
Capital Other Import

## Charts

Admissions Chart  
Enrollment Chart  
Financial Aid Chart  
Tuition Discount Chart  
Endowment Chart

## Charts (continue)

Budget Summary Chart  
Model Flow Chart  
Summary Statistics Chart  
Blank Worksheet  
Division Chart  
Financial Ratio Chart

## Expense Pivot Table Reports

Object (Account) Pivot Table  
Department (Org) Summary Pivot Table  
Division (Function) Pivot Table  
Budget Officer Pivot Table  
Location Pivot Table  
VP YTD Actual  
VP Budget Pivot Table  
President's Report  
VP Academic's Report  
VP Finance's Report  
VP Student Affairs' Report  
VP Inst Advancement's Report  
President YTD Report  
VP Acad Aff YTD Report  
VP Fin and Admin YTD Report  
VP Student Affairs YTD Report  
VP Inst Adv YTD Report

## Position Budget Worksheets

Position Budget Faculty  
Position Budget Staff  
Position Budget Import  
Position Code Table

## Position Budget Pivot Table Reports

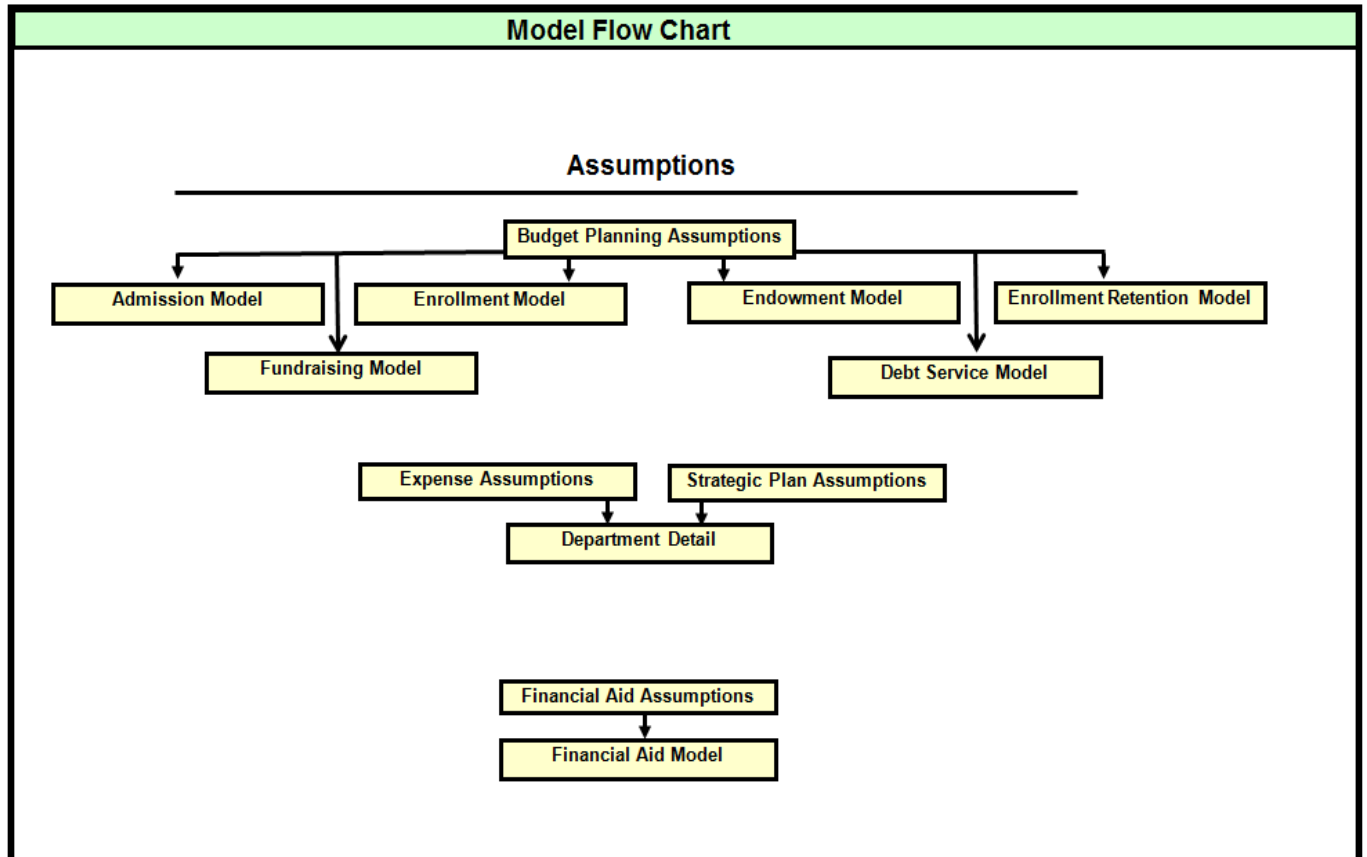
Position Budget FTE Table  
Position Budget Head Count  
Position Budget Table  
Position Budget Object Table  
Position Code Analysis

## Other Worksheets

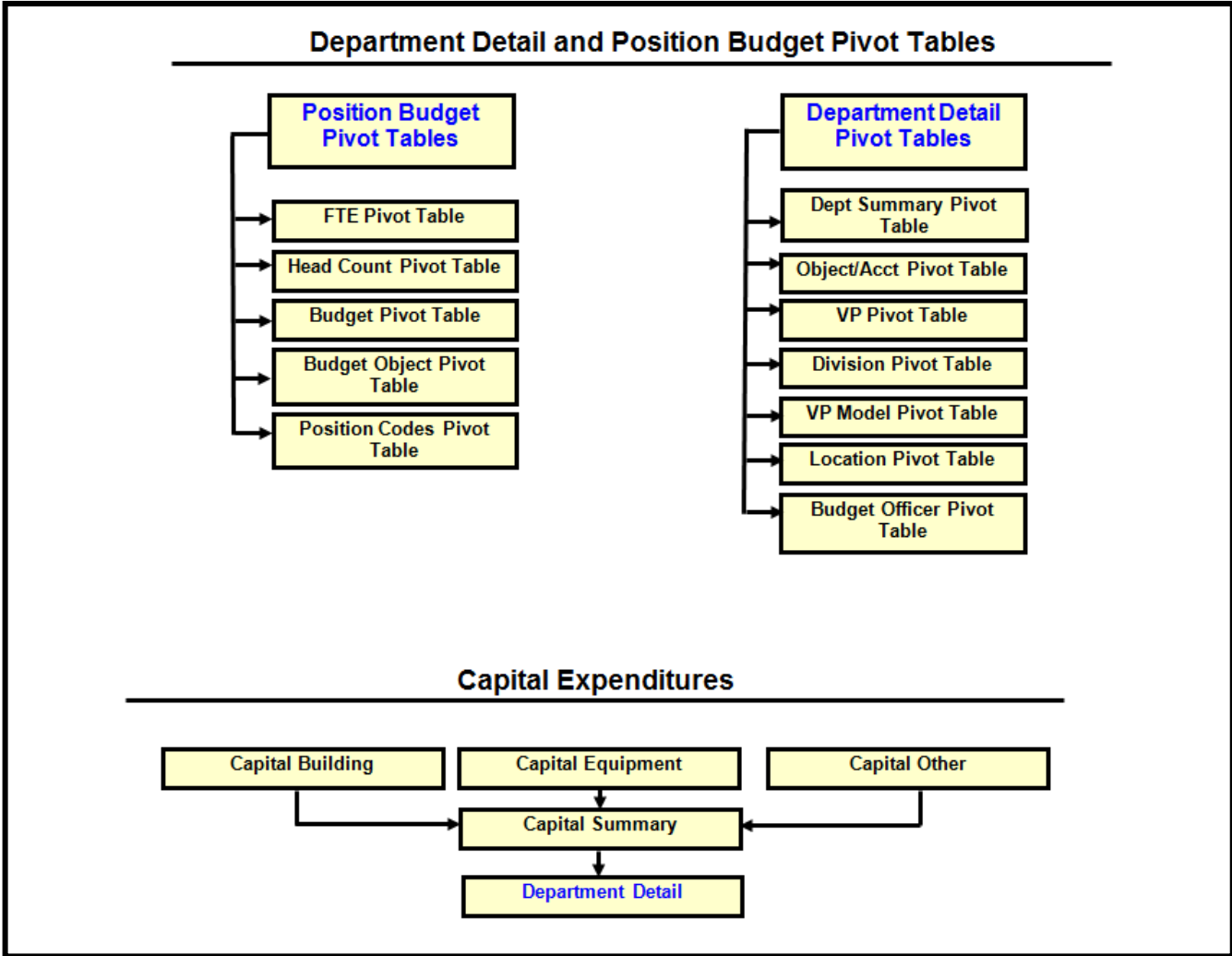
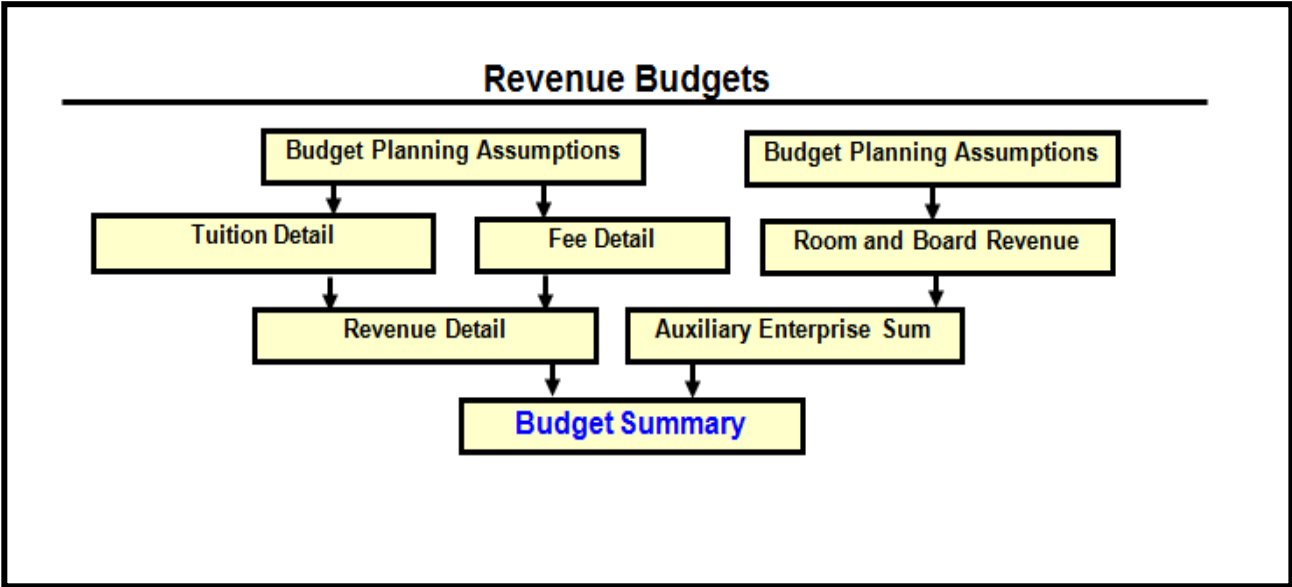
Main Menu  
Budget Reconciliation  
Budget Directives  
Budget Notes  
Budget Export  
Getting Started  
Instructions

## Model Flow Chart

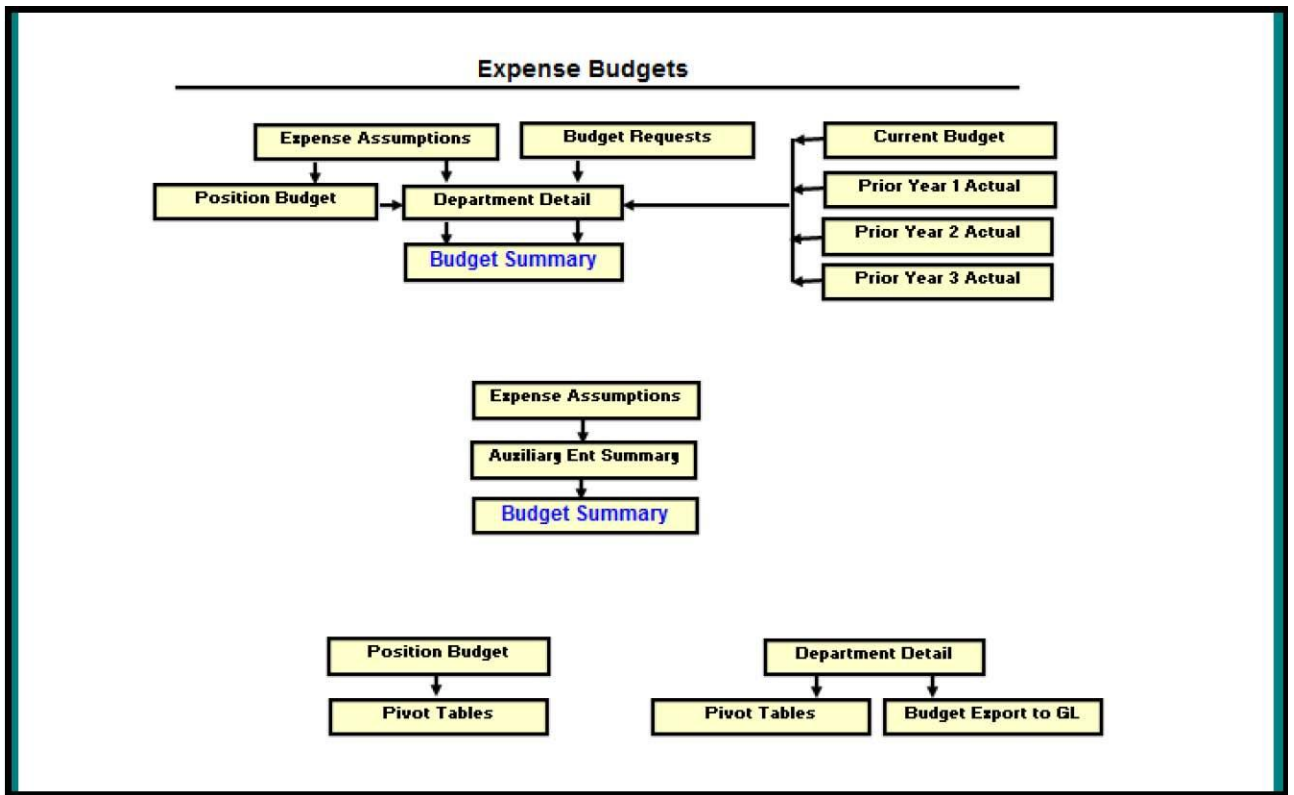
The Model Flow Chart shows how the data from the different worksheets is used with the entered assumptions to create the budget summary.



# Model Flow Chart (Continued)



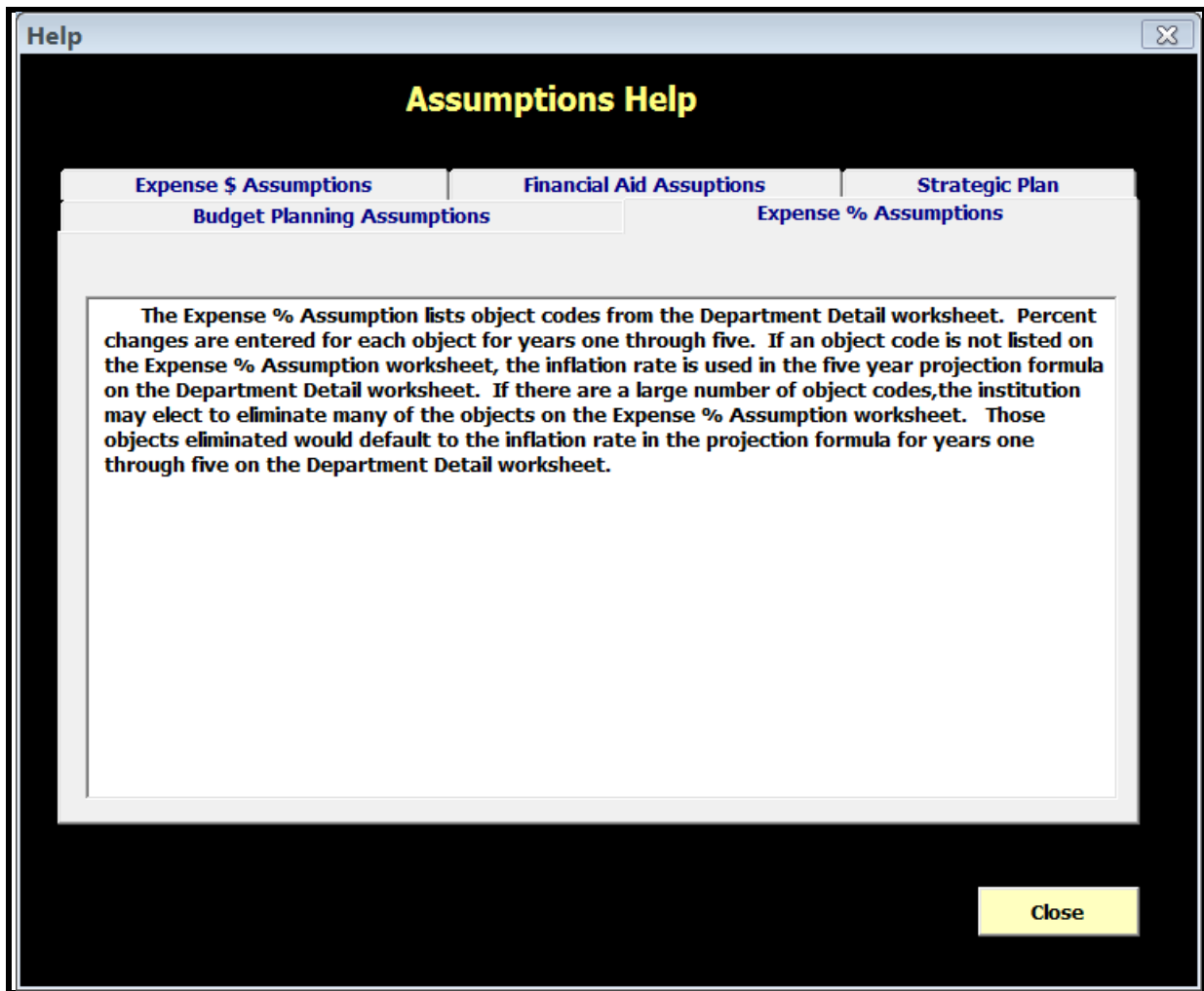
## Model Flow Chart (Continued)



## Sample Help Screens for Model

Many of the worksheets in the model have Help Buttons that activate respective Help Screens. The Help Screens are displayed as an index card.. Simply click on the tab and the index card is displayed.

### Assumptions Help Screen



## Budget Directives Worksheet

This worksheet is used to document the Institution's approved Budget Directives and notes about the new budget.

Budget Directives		3/31/10 8:42 AM
<p><b>Use this worksheet to record the institution's Budget Directives.</b></p>		

## Budget Notes Worksheet

This worksheet is used to document changes to the Budget Model.

Budget Notes		7/9/10 12:23 PM
<p><b>Use this sheet to record notes about the changes made to the model when preparing budget projections.</b></p>		

## Budget Planning Assumptions Worksheet

This worksheet is used to enter the data for the current fiscal year with expected changes so the new budget summary can be forecasted. All of the model's assumptions are on this worksheet except for the expense account (object) percent and dollar changes, strategic plan and financial aid assumptions. Assumptions can be added or removed as needed. As the values in the shaded area are changed the Five Year Budget Model is updated. These changes will flow through to the Budget Summary Report.

Main Menu	Print	Print Preview	Help	Split Screen On	View Model
Demo	Budget Directives	Calculate Workbook and Refresh Pivot tables		Split Screen Off	

Budget Planning Assumptions	2010	Five Year Projection				
	Budget	2011 Year 1	2012 Year 2	2013 Year 3	2014 Year 4	2015 Year 5
Current Fiscal Year	2010					
	<u>Admissions Models Assumptions</u>					
<b>Undergraduate</b>						
Inquiry Rate	10%	11%	12%	13%	14%	15%
Accepted rate	90%	85%	80%	75%	70%	65%
Enrollment rate	35%	36%	37%	38%	39%	40%
Freshmen Enrollment	600	700	600	600	600	600
<b>Graduate</b>						
Accepted rate	50%	50%	50%	50%	50%	50%
Enrollment rate	75%	75%	75%	75%	75%	75%
Graduate Enrollment	300	300	300	300	300	300
<b>Special Program</b>						
Accepted rate	25%	25%	25%	25%	25%	25%
Enrollment rate	75%	75%	75%	75%	75%	75%
Special Program Enrollment	100	100	100	100	100	100

## Budget Planning Assumptions Worksheet (Continued)

7/9/10 5:50 PM Budget Planning Assumptions	2010	Five Year Projection				
	Budget	2011 Year 1	2012 Year 2	2013 Year 3	2014 Year 4	2015 Year 5
<u>Enrollment Model Assumptions</u>						
<b>Base Year Enrollments - Undergraduate</b>						
<u>Enrollments Fall Semester</u>						
Freshmen	600					
Sophomores	480					
Juniors	432					
Seniors	410					
	<u>1,922</u>					
Transfers	150	150	150	150	150	150
<b>Total Fall Semester</b>	<b><u>2,072</u></b>					
<u>Enrollments Spring Semester</u>						
Freshmen	576					
Sophomores	461					
Juniors	415					
Seniors	394					
	<u>1,846</u>					
Transfers	150					
<b>Total Spring Semester</b>	<b><u>1,996</u></b>					
<b>Base Year Enrollments - Graduate</b>						
Year One	300					
Year Two	250					
Year Three	200					
<b>Total</b>	<b>750</b>					
<b>Base Year Enrollments - Special Programs</b>						
Freshmen	100					
Sophomores	90					
Juniors	81					
Seniors	73					
<b>Total</b>	<b>344</b>					
<b>Undergraduate Retention Rates</b>						
Freshmen	80.0%	80.0%	80.0%	80.0%	80.0%	80.0%
Sophomores	90.0%	90.0%	90.0%	90.0%	90.0%	90.0%
Juniors	95.0%	95.0%	95.0%	95.0%	95.0%	95.0%
<b>Undergraduate Semester II</b>						
Enrollment Retention Rates	96%	96%	96%	96%	96%	96%
<b>Graduate Attrition Rates</b>						
	15.0%	15.0%	15.0%	15.0%	15.0%	15.0%
<b>Special Programs Attrition Rates</b>						
	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%

CFMW:  
From above cell D32

## Budget Planning Assumptions Worksheet (Continued)

Budget Planning Assumptions	2010	Five Year Projection				
	Budget	2011 Year 1	2012 Year 2	2013 Year 3	2014 Year 4	2015 Year 5

### Financial Aid Model Assumptions

Financial Aid Assumptions are entered on the Financial Aid Assumption Worksheet.

### Endowment Model Assumptions

Rate of Return	7.0%	7.0%	7.0%	7.0%	7.0%	7.0%
Spending Rate	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%
Capital Campaign Additions	\$	\$ 3,000,000	\$ 3,000,000	\$ 3,000,000	\$ 2,000,000	\$ 1,000,000
Bequests Additions	\$	\$ 175,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000

#### Market Value By Quarter

12/31/2004	\$ 50,000,000
3/31/2005	55,000,000
6/30/2005	57,000,000
9/31/2005	54,000,000
12/31/2005	52,000,000
3/31/2006	56,000,000
6/30/2006	59,000,000
9/31/2006	61,000,000
12/31/2006	60,000,000
6/30/2007	62,000,000
9/31/2007	63,000,000
12/31/2007	62,000,000

### Enrollment Retention Model Assumptions

Enrollment Percent Increase	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%
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## Budget Planning Assumptions Worksheet (Continued)

Budget Planning Assumptions	2010	Five Year Projection				
	Budget	2011 Year 1	2012 Year 2	2013 Year 3	2014 Year 4	2015 Year 5

<u>REVENUES</u>						
<b><u>Tuition</u></b>						
<b><u>Semester I Full-Time Enrollments and Credit Hours</u></b>						
Undergraduate Full-Time Enrollment	2,072	2,172	2,152	2,144	2,141	2,072
Undergraduate Part-Time Credit Hours	2,500	2,500	2,500	2,500	2,500	2,500
Graduate Credit Hours	4,000	4,000	4,000	4,000	4,000	4,000
<b><u>Semester II Full-Time Enrollments and Credit Hours</u></b>						
Undergraduate Full-Time Enrollment	1,996	2,086	2,066	2,059	2,055	1,990
Undergraduate Part-Time Credit Hours	2,500	2,500	2,500	2,500	2,500	2,500
Graduate Credit Hours	4,000	4,000	4,000	4,000	4,000	4,000
<b><u>Interession Credit Hours</u></b>	1,000	1,000	1,000	1,000	1,000	1,000
<b><u>Special Program Enrollment</u></b>	344	344	344	344	344	344
<b><u>Summer Session Credit Hours</u></b>						
Undergraduate Credit Hours	2,100	2,100	2,100	2,100	2,100	2,100
Graduate Credit Hours	1,500	1,500	1,500	1,500	1,500	1,500
<b><u>Tuition Percent Increase</u></b>						
Undergraduate Full-Time		5%	5%	5%	5%	5%
Undergraduate Part-Time Credit Hours		5%	5%	5%	5%	5%
Special Program		5%	5%	5%	5%	5%
Graduate Credit Hours		5%	5%	5%	5%	5%
<b><u>Tuition Rates per Year</u></b>						
Undergraduate Full-Time	\$ 22,000	\$ 23,100	\$ 24,255	\$ 25,468	\$ 26,741	\$ 28,078
Undergraduate Part-Time Credit Hours	600	630	662	695	729	766
Special Program	25,000	26,250	27,563	28,941	30,388	31,907
Graduate Credit Hours	750	788	827	868	912	957
<b><u>Other Ed and Gen Revenue</u></b>						
Continuing Education Budget	425,000	425,000	425,000	425,000	425,000	425,000
State Appropriations	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000
Annual Fund	1,300,000	1,400,000	1,500,000	1,600,000	1,700,000	1,800,000
Library Fines	10,000	10,000	10,000	10,000	10,000	10,000
Other Sources	50,000	50,000	50,000	50,000	50,000	50,000
Investment Income	350,000	400,000	450,000	500,000	550,000	600,000

## Budget Planning Assumptions Worksheet (Continued)

Budget Planning Assumptions	2010	Five Year Projection				
	Budget	2011 Year 1	2012 Year 2	2013 Year 3	2014 Year 4	2015 Year 5

### **Fees**

#### **Fees Percent Increase**

Technology Fee	5%	5%	5%	5%	5%	5%
Lab Fee	5%	5%	5%	5%	5%	5%
Payment Plan fee	5%	5%	5%	5%	5%	5%
Add Drop Fee	5%	5%	5%	5%	5%	5%
Degree Fee	5%	5%	5%	5%	5%	5%
Student Activity Fee	5%	5%	5%	5%	5%	5%
Health Fee	5%	5%	5%	5%	5%	5%
Testing Fee	5%	5%	5%	5%	5%	5%
Special Program Fee	5%	5%	5%	5%	5%	5%

#### **Fee Rates**

Technology Fee	1,000	1,050	1,103	1,158	1,216	1,276
Lab Fee	300	315	331	347	365	383
Payment Plan fee	75	79	83	87	91	96
Add Drop Fee	100	105	110	116	122	128
Degree Fee	200	210	221	232	243	255
Student Activity Fee	300	315	331	347	365	383
Health Fee	200	210	221	232	243	255
Testing Fee	50	53	55	58	61	64
Special Program Fee	1,200	1,260	1,323	1,389	1,459	1,532

#### **Fee Count**

Technology Fee	2,034	2,129	2,109	2,102	2,098	2,031
Lab Fee	400	400	400	400	400	400
Payment Plan fee	250	250	250	250	250	250
Add Drop Fee	100	100	100	100	100	100
Degree Fee	402	402	402	402	435	402
Student Activity Fee	2,034	2,129	2,109	2,102	2,098	2,031
Health Fee	350	350	350	350	350	350
Testing Fee	50	50	50	50	50	50
Special Program Fee	344	344	344	344	344	344

## Budget Planning Assumptions Worksheet (Continued)

Budget Planning Assumptions	2010	Five Year Projection				
	Budget	2011 Year 1	2012 Year 2	2013 Year 3	2014 Year 4	2015 Year 5

<u>Auxiliary Enterprises</u>						
<b>Room revenue</b>						
<b>Room Charges per Year</b>						
Single	5,000	5,250	5,513	5,788	6,078	6,381
Double	4,750	4,988	5,237	5,499	5,774	6,062
Triple	4,500	4,725	4,961	5,209	5,470	5,743
<b>Residence Hall Rate Changes</b>						
Single	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%
Double	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%
Triple	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%
<b>Residence Hall Rate Counts</b>						
Washington Hall Singles	10	10	10	10	10	10
Washington Hall Doubles	364	364	364	364	364	364
Washington Hall Triples	6	6	6	6	6	6
<b>Total Washington Hall</b>	<b>380</b>	<b>380</b>	<b>380</b>	<b>380</b>	<b>380</b>	<b>380</b>
Jefferson Hall Singles	12	12	12	12	12	12
Jefferson Hall Doubles	504	557	557	557	557	557
Jefferson Hall Triples	3	3	3	3	3	3
<b>Total Jefferson Hall</b>	<b>519</b>	<b>572</b>	<b>572</b>	<b>572</b>	<b>572</b>	<b>572</b>
Adams Hall Singles	21	21	21	21	21	21
Adams Hall Doubles	214	200	200	200	200	200
Adams Hall Triples	231	231	231	231	231	231
<b>Total Adams Hall</b>	<b>466</b>	<b>452</b>	<b>452</b>	<b>452</b>	<b>452</b>	<b>452</b>
Madison Hall Singles	30	30	30	30	30	30
Madison Hall Doubles	180	180	180	180	180	180
Madison Hall Triples	60	60	60	60	60	60
<b>Total Madison Hall</b>	<b>270</b>	<b>270</b>	<b>270</b>	<b>270</b>	<b>270</b>	<b>270</b>
<b>Total Room Count</b>	<b>1,635</b>	<b>1,674</b>	<b>1,674</b>	<b>1,674</b>	<b>1,674</b>	<b>1,674</b>
<b>Room Vacancy Percentage</b>						
Washington Hall Doubles	1%	1%	1%	1%	1%	1%
Jefferson Hall Doubles	1%	1%	1%	1%	1%	1%
Adams Hall Doubles	1%	1%	1%	1%	1%	1%
Madison Doubles	1%	1%	1%	1%	1%	1%

## Budget Planning Assumptions Worksheet (Continued)

Budget Planning Assumptions	2010	Five Year Projection				
	Budget	2011 Year 1	2012 Year 2	2013 Year 3	2014 Year 4	2015 Year 5
<b>Room Vacancy Percentage</b>						
Washington Hall Doubles	1%	1%	1%	1%	1%	1%
Jefferson Hall Doubles	1%	1%	1%	1%	1%	1%
Adams Hall Doubles	1%	1%	1%	1%	1%	1%
Madison Doubles	1%	1%	1%	1%	1%	1%
<b>Board Revenue</b>						
<b>Meal Plan Charges per Year</b>						
5 Meal Plan	2,000	2,100	2,205	2,315	2,431	2,553
10 Meal Plan	3,000	3,500	3,675	3,859	4,052	4,254
14 Meal Plan	3,500	3,675	3,859	4,052	4,254	4,467
19 Meal Plan	4,200	4,410	4,631	4,862	5,105	5,360
<b>Meal Plan Rate Changes</b>						
5 Meal Plan	5%	5%	5%	5%	5%	5%
10 Meal Plan	5%	5%	5%	5%	5%	5%
14 Meal Plan	5%	5%	5%	5%	5%	5%
19 Meal Plan	5%	5%	5%	5%	5%	5%
<b>Meal Plan Counts</b>						
5 Meal Plan	200	200	200	200	200	200
10 Meal Plan	400	400	400	400	400	400
14 Meal Plan	450	450	450	450	450	450
19 Meal Plan	1000	1000	1000	1000	1000	1000
<b>Total Meal Plan Counts</b>	<b>2050</b>	<b>2050</b>	<b>2050</b>	<b>2050</b>	<b>2050</b>	<b>2050</b>
<b>Other Auxiliary Enterprises Revenue</b>						
Laundry	140,000	140,000	140,000	140,000	140,000	140,000
Cafeteria	4,000,000	4,000,000	4,000,000	4,000,000	4,000,000	4,000,000
Bookstore	4,500,000	4,500,000	4,500,000	4,500,000	4,500,000	4,500,000
Print Shop	300,000	300,000	300,000	300,000	300,000	300,000
Vending Machines	415,000	415,000	415,000	415,000	415,000	415,000

## Expense Assumptions Percentages

The Expense % Assumption worksheet lists accounts (object) codes from the Department Detail (Org) worksheet. Percent changes are entered for each object for years one through five. If an object code is not listed on the Expense % Assumption worksheet, the inflation rate is used in the five year projection formula on the Department Detail (Org) worksheet. If there are a large number of accounts (object) codes, the institution may elect to eliminate many of the accounts (objects) on the Expense % Assumption worksheet. Those accounts (objects) eliminated would default to the inflation rate in the projection formula for years one through five on the Department Detail (Org) worksheet.

7/9/10 5:50 PM		Five Year Projection				
Expense Assumptions Percent		2011 Year 1	2012 Year 2	2013 Year 3	2014 Year 4	2015 Year 5
<b>Inflation</b>		2%	2%	2%	2%	2%
<b>Object</b>	<b>Salaries and Wages</b>					
5110	Faculty Salaries	3.00%	3.00%	3.00%	3.00%	3.00%
5199	Faculty Salaries Strategic Plan	3.00%	3.00%	3.00%	3.00%	3.00%
5220	Admin. & Managerial	3.00%	3.00%	3.00%	3.00%	3.00%
5299	Staff Salaries Strategic Plan	3.00%	3.00%	3.00%	3.00%	3.00%
5310	Office Staff	3.00%	3.00%	3.00%	3.00%	3.00%
5420	Trades, Workmen	3.00%	3.00%	3.00%	3.00%	3.00%
5430	Housekeepers	3.00%	3.00%	3.00%	3.00%	3.00%
5499	Workmen Salaries Strategic Pla	3.00%	3.00%	3.00%	3.00%	3.00%
5520	Student Work Program	3.00%	3.00%	3.00%	3.00%	3.00%
<b>Object</b>	<b>Benefits</b>					
5910	Retirement, Professionals	3.00%	3.00%	3.00%	3.00%	3.00%
5920	Retirement, Hourly	3.00%	3.00%	3.00%	3.00%	3.00%
5926	Insurance Group Life	3.00%	3.00%	3.00%	3.00%	3.00%
5930	Health	3.00%	3.00%	3.00%	3.00%	3.00%
5940	Workmens' Comp	3.00%	3.00%	3.00%	3.00%	3.00%
5980	Social Security	3.00%	3.00%	3.00%	3.00%	3.00%
5991	Tuition Remission Prof	3.00%	3.00%	3.00%	3.00%	3.00%
5992	Tuition Remission Hourly	3.00%	3.00%	3.00%	3.00%	3.00%
5999	Benefits Strategic Plan	3.00%	3.00%	3.00%	3.00%	3.00%
<b>Object</b>	<b>Non-Salary and Benefits</b>					
6001	Postage	3.00%	3.00%	3.00%	3.00%	3.00%
6002	Advertising/Public Rel.	3.00%	3.00%	3.00%	3.00%	3.00%
6003	Pamphlets & Periodicals	3.00%	3.00%	3.00%	3.00%	3.00%
6005	Memberships	3.00%	3.00%	3.00%	3.00%	3.00%
6011	Telephone Usage Charge	3.00%	3.00%	3.00%	3.00%	3.00%
6101	Photocopying	3.00%	3.00%	3.00%	3.00%	3.00%
6103	Printing Contracted	3.00%	3.00%	3.00%	3.00%	3.00%

## Admissions Models

This worksheet shows the projected admissions data for the upcoming years. The model is constructed as a Goal-seek model. The Freshmen Enrollment values flow from the Budget Planning Assumptions worksheet. When the Inquiry, Accepted and Enrolled rates are divided into the Freshmen Enrollment value the Inquiries, Applied and Accepted values are calculated.

Main Menu		Models		Print		Help		View Model	
Budget Directives		Demo		Print Preview		Chart			
<b>Admissions Model - Undergraduate</b>									
Admissions Model Undergraduate	2010 Budget	Five Year Projection							
		2011 Year 1	2012 Year 2	2013 Year 3	2014 Year 4	2015 Year 5			
Inquiries	17,316	20,796	16,892	16,194	15,699	15,385			
Applied	1,905	2,288	2,027	2,105	2,198	2,308			
Accepted	1,714	1,944	1,622	1,579	1,538	1,500			
Inquiry Rate	11%	11%	12%	13%	14%	15%			
Accepted rate	90%	85%	80%	75%	70%	65%			
Enrollment rate	35%	36%	37%	38%	39%	40%			
<b>Freshmen Enrollment</b>	<b>600</b>	<b>600</b>	<b>600</b>	<b>600</b>	<b>600</b>	<b>600</b>			
<b>Admissions Model - Graduate</b>									
Admissions Model Graduate	Base Budget 2010	Five Year Projection							
		2011 Year 1	2012 Year 2	2013 Year 3	2014 Year 4	2015 Year 5			
Applied	800	800	800	800	800	800			
Accepted	400	400	400	400	400	400			
Accepted rate	50%	50%	50%	50%	50%	50%			
Enrollment rate	75%	75%	75%	75%	75%	75%			
<b>Graduate Enrollment</b>	<b>300</b>	<b>300</b>	<b>300</b>	<b>300</b>	<b>300</b>	<b>300</b>			
<b>Admissions Model - Special Program</b>									
Admissions Model Special Programs	Base Budget 2010	Five Year Projection							
		2011 Year 1	2012 Year 2	2013 Year 3	2014 Year 4	2015 Year 5			
Applied	533	533	533	533	533	533			
Accepted	133	133	133	133	133	133			
Accepted rate	25%	25%	25%	25%	25%	25%			
Enrollment rate	75%	75%	75%	75%	75%	75%			
<b>Special Program Enrollment</b>	<b>100</b>	<b>100</b>	<b>100</b>	<b>100</b>	<b>100</b>	<b>100</b>			

**CFMW:**  
From Budget Planning Assumptions Sheet

**CFMW:**  
From Budget Planning Assumptions Sheet

**CFMW:**  
From Budget Planning Assumptions Sheet

## Enrollment Models

This sheet shows the projected enrollment data for the upcoming years. The shaded are values flow from the Budget Planning Assumption worksheet.

Main Menu	Models	Print	Help	View Model
Budget Directives	Demo	Print Preview	Chart	

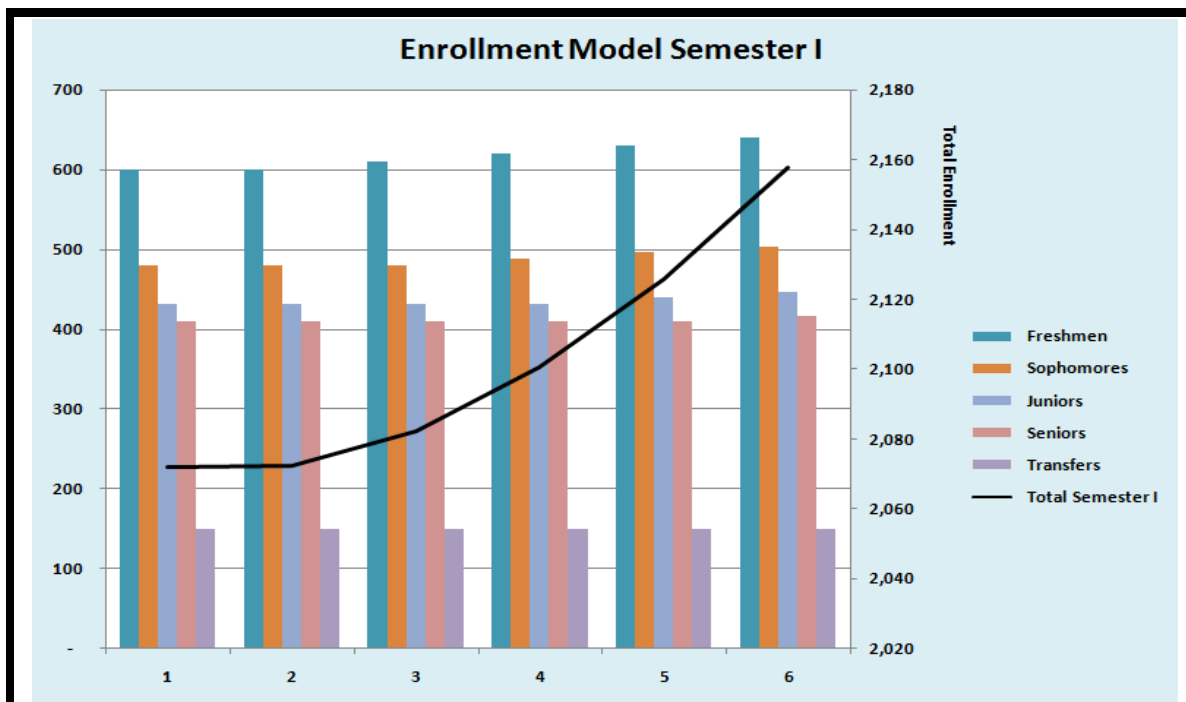
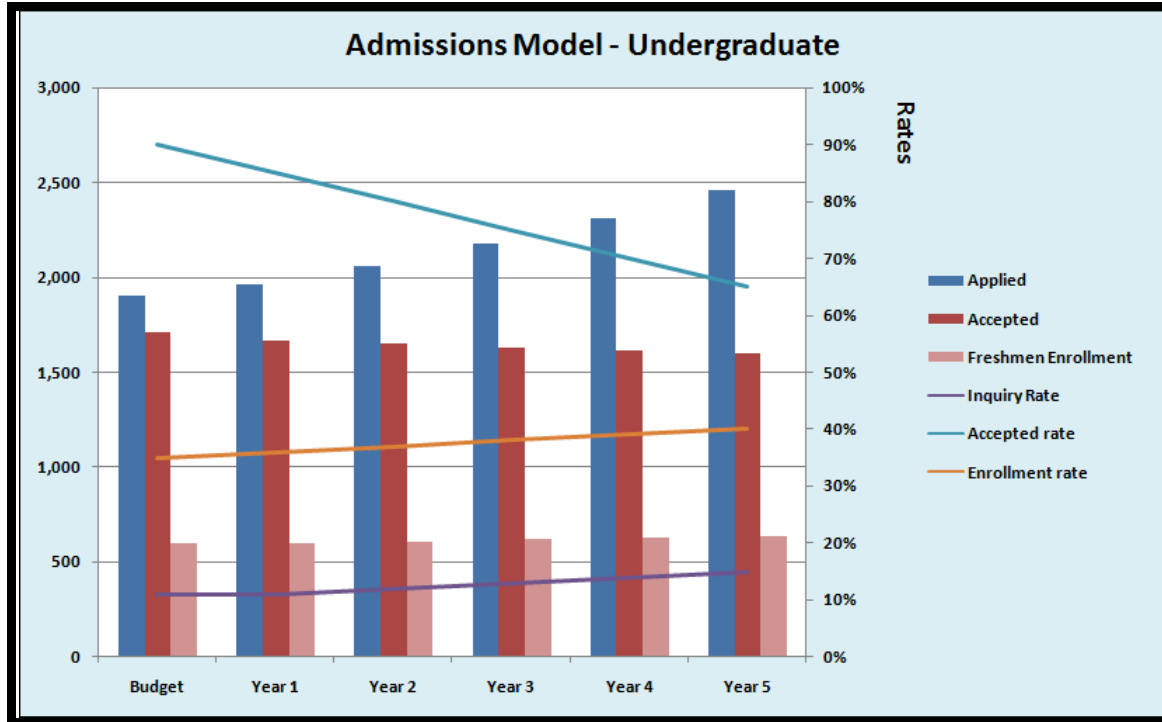
Enrollment Model Semester I							
Enrollment Model Semester I	2010 Budget	Five Year Projection					Year 5
		2011 Year 1	2012 Year 2	2013 Year 3	2014 Year 4	Year 5	
<b>Enrollment Retention Rates</b>							
Freshmen Retention	80.0%	80.0%	80.0%	80.0%	80.0%	80.0%	
Sophomores retention	90.0%	90.0%	90.0%	90.0%	90.0%	90.0%	
Juniors Retention	95.0%	95.0%	95.0%	95.0%	95.0%	95.0%	
<b>Enrollments Semester I</b>							
Freshmen	600	700	600	600	600	600	
Sophomores	480	480	560	480	480	480	
Juniors	432	432	432	504	432	432	
Seniors	410	410	410	410	479	479	
	<b>1,922</b>	<b>2,022</b>	<b>2,002</b>	<b>1,994</b>	<b>1,991</b>	<b>1,991</b>	
Transfers	150	150	150	150	150	150	
<b>Total Semester I</b>	<b><u>2,072</u></b>	<b><u>2,172</u></b>	<b><u>2,152</u></b>	<b><u>2,144</u></b>	<b><u>2,141</u></b>	<b><u>2,072</u></b>	

Enrollment Model Semester II							
Enrollment Model Semester II	Base Budget 2010	Five Year Projection					Year 5
		2011 Year 1	2012 Year 2	2013 Year 3	2014 Year 4	Year 5	
<b>Semester II Retention Rate</b>							
	96.0%	96.0%	96.0%	96.0%	96.0%	96.0%	
<b>Enrollments Semester II</b>							
Freshmen	576	672	576	576	576	576	
Sophomores	461	461	538	461	461	461	
Juniors	415	415	415	484	415	415	
Seniors	394	394	394	394	460	460	
	<b>1,846</b>	<b>1,942</b>	<b>1,922</b>	<b>1,915</b>	<b>1,911</b>	<b>1,846</b>	
Transfers	150	144	144	144	144	144	
<b>Total Semester II</b>	<b><u>1,996</u></b>	<b><u>2,086</u></b>	<b><u>2,066</u></b>	<b><u>2,059</u></b>	<b><u>2,055</u></b>	<b><u>1,990</u></b>	

## Model Charts

As the values change in the model the respective charts are updated.



## Budget Summary

This report is the overall summary of the five year projections. This report may be modified to mirror the institution's reporting requirements. The expense summary is actually an Excel Pivot Table derived from the Department Detail (Org Detail) worksheet. It is updated whenever the "Calc and Refresh" speed button is selected.

Budget Planning Assumptions	2010	Five Year Projection				
	Budget	2011	2012	2013	2014	2015
		Year 1	Year 2	Year 3	Year 4	Year 5

<b>Revenue</b>						
Tuition	\$65,758,000	\$71,215,416	\$74,279,539	\$77,772,599	\$81,545,636	\$83,719,530
Less Financial Aid	<b>(19,727,400)</b>	<b>(21,364,625)</b>	<b>(22,283,862)</b>	<b>(23,331,780)</b>	<b>(24,463,691)</b>	<b>(25,115,859)</b>
<b>Net Tuition</b>	<b>46,030,600</b>	<b>49,850,791</b>	<b>51,995,677</b>	<b>54,440,819</b>	<b>57,081,945</b>	<b>58,603,671</b>
Fees	3,358,650	3,656,064	3,810,776	3,989,516	4,191,399	4,281,371
Endowment Income	2,588,567	2,761,086	2,945,682	3,143,200	3,314,544	3,500,682
State Appropriations	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000
Annual Fund	1,300,000	1,400,000	1,500,000	1,600,000	1,700,000	1,800,000
Library Fines	10,000	10,000	10,000	10,000	10,000	10,000
Other Sources	50,000	50,000	50,000	50,000	50,000	50,000
Investment Income	350,000	400,000	450,000	500,000	550,000	600,000
Auxiliary Enterprises	<u>25,244,815</u>	<u>26,371,873</u>	<u>27,222,717</u>	<u>28,116,103</u>	<u>29,054,158</u>	<u>30,039,116</u>
<b>Total Revenue</b>	<b>80,932,632</b>	<b>86,499,815</b>	<b>89,984,852</b>	<b>93,849,638</b>	<b>97,952,046</b>	<b>100,884,840</b>
<b>Expenses (Pivot Table)</b>						
<i>Instruction</i>	<i>22,186,222</i>	<i>21,805,146</i>	<i>22,047,871</i>	<i>22,207,329</i>	<i>22,268,570</i>	<i>22,331,648</i>
<i>Research</i>	<i>346,346</i>	<i>357,536</i>	<i>361,336</i>	<i>365,251</i>	<i>369,283</i>	<i>373,435</i>
<i>Academic Support</i>	<i>3,260,234</i>	<i>4,235,196</i>	<i>4,277,720</i>	<i>4,321,521</i>	<i>4,366,636</i>	<i>4,413,104</i>
<i>Student Services</i>	<i>4,007,500</i>	<i>4,220,292</i>	<i>4,267,053</i>	<i>4,315,911</i>	<i>4,366,962</i>	<i>4,420,308</i>
<i>Institutional Support</i>	<i>23,164,227</i>	<i>23,745,172</i>	<i>24,217,482</i>	<i>24,708,211</i>	<i>25,184,412</i>	<i>25,674,899</i>
<i>Physical Plant</i>	<i>6,281,823</i>	<i>8,318,362</i>	<i>8,455,913</i>	<i>8,490,399</i>	<i>8,525,523</i>	<i>8,561,301</i>
<i>Auxiliary Enterprises</i>	<u><i>23,951,912</i></u>	<u><i>25,601,749</i></u>	<u><i>26,253,907</i></u>	<u><i>26,925,298</i></u>	<u><i>27,616,491</i></u>	<u><i>28,328,074</i></u>
<b>Total Expense</b>	<b><u>83,198,264</u></b>	<b><u>88,283,452</u></b>	<b><u>89,881,284</u></b>	<b><u>91,333,919</u></b>	<b><u>92,697,876</u></b>	<b><u>94,102,769</u></b>
<b>Excess of Revenue over Expense</b>	<b><u>(2,265,632)</u></b>	<b><u>(1,783,637)</u></b>	<b><u>103,569</u></b>	<b><u>2,515,719</u></b>	<b><u>5,254,170</u></b>	<b><u>6,782,071</u></b>

## Auxiliary Enterprises Summary

Auxiliary Enterprises Revenue & Expense	2010 Budget	2011 Projection Year 1	2012 Projection Year 2	2013 Projection Year 3	2014 Projection Year 4	2015 Projection Year 5
<b>Revenue</b>						
Laundry 07600	140,000	140,000	140,000	140,000	140,000	140,000
Dining Hall 07200	7,375,000	7,883,750	8,277,938	8,691,834	9,126,426	9,582,747
Cafeteria 07300	4,000,000	4,000,000	4,000,000	4,000,000	4,000,000	4,000,000
Bookstore 07700	4,500,000	4,500,000	4,500,000	4,500,000	4,500,000	4,500,000
Print Shop 07910	300,000	300,000	300,000	300,000	300,000	300,000
Vending Machines 07940	415,000	415,000	415,000	415,000	415,000	415,000
Residence Halls 07960	8,514,815	9,133,123	9,589,779	10,069,268	10,572,732	11,101,368
<b>Total</b>	<b><u>\$25,244,815</u></b>	<b><u>\$26,371,873</u></b>	<b><u>\$27,222,717</u></b>	<b><u>\$28,116,103</u></b>	<b><u>\$29,054,158</u></b>	<b><u>\$30,039,116</u></b>
<b>Expenses</b>						
Laundry 91100	133,799	140,669	144,030	147,492	151,058	154,731
Dining Hall 91110	7,442,299	7,692,216	7,894,732	8,102,990	8,317,157	8,537,404
Cafeteria 91120	3,760,831	3,840,226	3,922,003	4,006,233	4,092,990	4,182,350
Vending Machines 91130	1,429,774	1,475,033	1,515,984	1,558,163	1,601,608	1,646,356
Bookstore 91210	4,354,235	4,537,700	4,661,300	4,788,608	4,919,735	5,054,796
Print Shop 91300	237,867	251,246	258,422	265,814	273,427	281,269
Residence Halls 91400	6,593,106	7,664,658	7,857,436	8,055,997	8,260,516	8,471,169
<b>Total</b>	<b><u>\$23,951,912</u></b>	<b><u>\$25,601,749</u></b>	<b><u>\$26,253,907</u></b>	<b><u>\$26,925,298</u></b>	<b><u>\$27,616,491</u></b>	<b><u>\$28,328,074</u></b>
<b>Auxiliary Enterprise Rev over exp</b>	<b><u>\$1,292,903</u></b>	<b><u>\$770,125</u></b>	<b><u>\$968,810</u></b>	<b><u>\$1,190,805</u></b>	<b><u>\$1,437,667</u></b>	<b><u>\$1,711,041</u></b>

## Department (Org) Detail Worksheet

The Department (Org) detail worksheet is the primary source for the expense projections in the Five Year Budget Model. The Budget Request values are imported from the Budget Request Import worksheet. Prior Year and Year-to-Date values can also be imported. The Five Year Projection columns are calculated using the percentages entered on the Expense % Assumption worksheet.

Department Detail					Five Year Projection									
Fund Number	Dept. Number	Object Number	Dept. Name	Object Name	2009	2010	2010	2011	2011	2011	2012	2013	2014	2015
					Prior Year 1 Actual	Year-To-Date Actual	Current Budget	Budget Request	Working Budget	Year 1	Year 2	Year 3	Year 4	Year 5
01	11100	5110	English	Faculty Salaries	1,158,924	518,000	1,187,897	0	1,219,920	1,219,920	1,319,920	1,219,920	1,219,920	1,219,920
01	11100	5520	English	Student Work Program	5,700	2,550	5,843	7,000	6,000	6,000	6,000	6,000	6,000	6,000
01	11100	9999	English	Student Work Program	0	0	0	1,000	1,000	1,000	1,000	1,000	1,000	1,000
01	11100	6702	English	Supplies - Instructional	75,290	33,683	77,173	79,253	79,253	81,631	84,080	86,602	89,200	91,876
01	11100	7500	English	Equipment	37,645	16,841	38,586	39,626	39,626	40,815	42,039	43,300	44,599	45,937
<b>English Total</b>					<b>1,277,559</b>	<b>571,074</b>	<b>1,309,498</b>	<b>126,879</b>	<b>1,345,799</b>	<b>1,349,365</b>	<b>1,453,039</b>	<b>1,356,822</b>	<b>1,360,719</b>	<b>1,364,733</b>
01	11110	5110	Classical Language	Faculty Salaries	380,000	0	389,500	0	400,000	400,000	400,000	400,000	400,000	400,000
01	11110	5520	Classical Language	Student Work Program	21,157	9,465	21,686	22,271	22,271	22,271	22,271	22,271	22,271	22,271
01	11110	6702	Classical Language	Supplies - Instructional	26,447	11,832	27,108	27,839	27,839	27,839	27,839	27,839	27,839	27,839
01	11110	7500	Classical Language	Equipment	13,223	5,916	13,554	13,919	13,919	13,919	13,919	13,919	13,919	13,919
<b>Classical Languages Total</b>					<b>440,828</b>	<b>27,212</b>	<b>451,848</b>	<b>64,029</b>	<b>464,029</b>	<b>464,029</b>	<b>464,029</b>	<b>464,029</b>	<b>464,029</b>	<b>464,029</b>
01	11120	5110	Modern Languages	Faculty Salaries	745,060	333,316	763,687	0	784,274	784,274	784,274	784,274	784,274	784,274
01	11120	5520	Modern Languages	Student Work Program	41,484	18,558	42,521	43,667	43,667	43,667	43,667	43,667	43,667	43,667
01	11120	6201	Modern Languages	Travel	25,927	11,599	26,576	27,292	27,292	28,111	28,954	29,823	30,717	31,639
01	11120	6702	Modern Languages	Supplies - Instructional	51,854	23,198	53,150	54,583	54,583	56,220	57,907	59,644	61,434	63,277
01	11120	7500	Modern Languages	Equipment	25,927	11,599	26,576	27,292	27,292	28,111	28,954	29,823	30,717	31,639
<b>Modern Languages Total</b>					<b>890,253</b>	<b>398,271</b>	<b>912,509</b>	<b>152,834</b>	<b>937,108</b>	<b>940,383</b>	<b>943,757</b>	<b>947,231</b>	<b>950,810</b>	<b>954,496</b>

This section of the Department (Org) Detail worksheet contains the various codes needed for the respective Pivot Tables. The codes are maintained in a separate look-up table organized by department (org) number.

Department Detail Codes for Pivot Tables				Department Detail					P
VP Code	Budget Officer Name	Division Name	Location	Fund Number	Dept. Number	Object Number	Dept. Name	Object Name	
VP Academics Affairs	Lauer	Instruction	Main Campus	01	11100	5110	English	Faculty Salaries	
VP Academics Affairs	Lauer	Instruction	Main Campus	01	11100	5520	English	Student Work Program	
VP Academics Affairs	Lauer	Instruction	Main Campus	01	11100	9999	English	Student Work Program	
VP Academics Affairs	Lauer	Instruction	Main Campus	01	11100	6702	English	Supplies - Instructional	
VP Academics Affairs	Lauer	Instruction	Main Campus	01	11100	7500	English	Equipment	
<b>English Total</b>									
VP Academics Affairs	Jimmie	Instruction	Main Campus	01	11110	5110	Classical Language	Faculty Salaries	
VP Academics Affairs	Jimmie	Instruction	Main Campus	01	11110	5520	Classical Language	Student Work Program	
VP Academics Affairs	Jimmie	Instruction	Main Campus	01	11110	6702	Classical Language	Supplies - Instructional	
VP Academics Affairs	Jimmie	Instruction	Main Campus	01	11110	7500	Classical Language	Equipment	
<b>Classical Languages Total</b>									
VP Academics Affairs	Driver	Instruction	Main Campus	01	11120	5110	Modern Languages	Faculty Salaries	
VP Academics Affairs	Driver	Instruction	Main Campus	01	11120	5520	Modern Languages	Student Work Program	
VP Academics Affairs	Driver	Instruction	Main Campus	01	11120	6201	Modern Languages	Travel	
VP Academics Affairs	Driver	Instruction	Main Campus	01	11120	6702	Modern Languages	Supplies - Instructional	
VP Academics Affairs	Driver	Instruction	Main Campus	01	11120	7500	Modern Languages	Equipment	
<b>Modern Languages Total</b>									

## VP for Academic Affairs Object (Account) Pivot Table Report

Object Pivot Table					Current Bud	Request	Working	2011	2012	2013	2014	2015
Object Number	Object Name	Prior Year 3 Actual	Prior Year 2 Actual	Prior Year 1 Actual	Current Budget	Budget Request	Working Budget	Year 1	Year 2	Year 3	Year 4	Year 5
5110	Faculty Salaries	18,730,543	19,491,280	20,252,018	19,613,369	-	19,114,757	19,114,757	19,214,757	19,114,757	19,114,757	19,114,757
5199	Faculty Salaries Strategic Plan									200,000	200,000	200,000
5220	Admin. & Managerial	5,168,141	5,466,524	5,764,908	5,906,640	-	6,080,166	6,080,166	6,080,166	6,080,166	6,080,166	6,080,166
5299	Staff Salaries Strategic Plan								85,000	85,000	85,000	85,000
5310	Office Staff	3,347,467	3,508,333	3,669,198	3,745,610	-	3,872,314	3,872,314	3,872,314	3,872,314	3,872,314	3,872,314
5320	Food Service	1,548,500	1,548,500	1,548,500	1,587,213	-	1,630,000	1,662,600	1,695,852	1,729,769	1,764,364	1,799,652
5420	Trades, Workmen	1,247,375	1,320,750	1,394,125	1,428,978	-	1,467,500	1,467,500	1,467,500	1,467,500	1,467,500	1,467,500
5430	Housekeeping Staff	932,875	944,625	956,375	961,956	-	647,500	647,500	647,500	647,500	647,500	647,500
5499	Workmen Salaries Strategic Plan								60,000	60,000	60,000	60,000
5520	Student Work Program	2,298,059	2,349,481	2,400,903	2,425,328	2,453,325	2,452,325	2,452,502	2,452,684	2,452,872	2,453,065	2,453,265
5910	Retirement, Professionals	3,460,696	3,460,696	3,460,696	3,460,696	3,460,696	3,460,696	3,460,696	3,460,696	3,460,696	3,460,696	3,460,696
5920	Retirement, Hourly	1,340,243	1,340,243	1,340,243	1,340,243	1,340,243	1,340,243	1,340,243	1,340,243	1,340,243	1,340,243	1,340,243
5926	Insurance Group Life	311,459	311,459	311,459	311,459	311,459	311,459	320,803	330,427	340,339	350,550	361,066
5930	Health	5,290,575	5,290,575	5,290,575	5,290,575	5,290,575	5,290,575	5,449,292	5,612,771	5,781,154	5,954,589	6,133,226
5940	Work Comp	514,979	514,979	514,979	514,979	514,979	514,979	530,428	546,341	562,731	579,613	597,001
5980	Social Security	4,566,054	4,566,054	4,566,054	4,566,054	4,566,054	4,566,054	4,703,036	4,844,127	4,989,451	5,139,134	5,293,308
5991	Tuition Remission Prof	1,509,191	1,509,191	1,509,191	1,509,191	1,509,191	1,509,191	1,554,466	1,601,100	1,649,133	1,698,607	1,749,565
5992	Tuition Remission Hourly	1,237,935	1,237,935	1,237,935	1,237,935	1,237,935	1,237,935	1,275,073	1,313,325	1,352,725	1,393,307	1,435,106
5999	Benefits Strategic Plan								25,000	55,000	56,650	58,350
6001	Postage	90,688	95,215	99,741	101,914	104,316	104,316	107,445	110,669	113,989	117,408	120,931

### Postage Object Drill-Down on the above Pivot Table The drill-down ability a very powerful feature of the model!

Fund	Dept. N	Object N	Dept. Name	Object Name	Year-To-Date Act	Current Budget	Budget Request	Working Budget	Year 1	Year 2	Year 3	Year 4	Year 5
1	11180	6001	Mass Communication	Postage	213	487	500	500	515	530	546	563	580
1	11200	6001	Fine Arts	Postage	997	2,284	2,346	2,346	2,416	2,489	2,564	2,640	2,720
1	11330	6001	Physics & Grn. Sci.	Postage	3,779	8,659	8,892	8,892	9,159	9,434	9,717	10,008	10,308
1	11520	6001	Secondary Ed. Placer	Postage	1,628	3,729	3,830	3,830	3,945	4,063	4,185	4,311	4,440
1	11530	6001	Elementary Education	Postage	5,221	11,963	12,285	12,285	12,654	13,033	13,424	13,827	14,242
1	11540	6001	Admin. & Supervision	Postage	3,134	7,180	7,374	7,374	7,595	7,823	8,058	8,300	8,548
1	13200	6001	Summer Session	Postage	5,380	10,761	10,761	10,761	11,083	11,416	11,758	12,111	12,475
1	22100	6001	Grad. Studnts. Researc	Postage	654	1,308	1,308	1,308	1,347	1,388	1,429	1,472	1,517
1	32200	6001	Community Service	Postage	379	758	758	758	781	804	828	853	879
1	52704	6001	Student Congress	Postage	262	600	616	616	634	654	673	693	714
1	52705	6001	Student Paper	Postage	506	1,159	1,190	1,190	1,226	1,262	1,300	1,339	1,380
1	52706	6001	Radio Station	Postage	187	429	441	441	454	468	482	496	511
1	53190	6001	Counseling	Postage	5,600	12,830	13,176	13,176	13,571	13,978	14,398	14,830	15,275
1	54180	6001	Financial Aid	Postage	4,582	10,499	10,782	10,782	11,105	11,439	11,782	12,135	12,499
1	56200	6001	ID Cards	Postage	698	1,599	1,642	1,642	1,691	1,742	1,794	1,848	1,904
1	61010	6001	Presidents Office	Postage	2,550	5,843	6,000	6,000	6,180	6,365	6,556	6,753	6,956
1	61020	6001	Executive Vice Pres	Postage	4,675	10,711	11,000	11,000	11,330	11,670	12,020	12,381	12,752
1	61060	6001	VP Business & Treas	Postage	4,448	10,190	10,465	10,465	10,779	11,102	11,435	11,778	12,132
1	91110	6001	Dining Hall	Postage	451	925	950	950	979	1,008	1,038	1,069	1,101

## Budget Reconciliation

The Budget Reconciliation worksheet is an import to the model. Each time the “Calc and Refresh” speed button is calculated the Budget Reconciliation worksheet is displayed to verify that the model is in balance.

	2010	2011	2012	2013	2014	2015
Budget Reconciliation	Budget	Projection Year 1	Projection Year 2	Projection Year 3	Projection Year 4	Projection Year 5
<b>Budget Summary</b>						
Revenue	80,932,632	86,499,815	89,984,852	93,849,638	97,952,046	100,884,840
Expense	83,198,264	88,283,452	89,881,284	91,333,919	92,697,876	94,102,769
Surplus	<u>(2,265,632)</u>	<u>(1,783,637)</u>	<u>103,569</u>	<u>2,515,719</u>	<u>5,254,170</u>	<u>6,782,071</u>
<b>Revenuese</b>						
Revenue Detail (E&G)	55,687,817	60,127,942	62,762,135	65,733,535	68,897,888	70,845,724
Auxiliary Enterprises Revenue	25,244,815	26,371,873	27,222,717	28,116,103	29,054,158	30,039,116
Total	<u>80,932,632</u>	<u>86,499,815</u>	<u>89,984,852</u>	<u>93,849,638</u>	<u>97,952,046</u>	<u>100,884,840</u>
<b>Expense</b>						
Department Detail	<u>83,198,264</u>	<u>88,283,452</u>	<u>89,881,284</u>	<u>91,333,919</u>	<u>92,697,876</u>	<u>94,102,769</u>
Surplus	<u>(2,265,632)</u>	<u>(1,783,637)</u>	<u>103,569</u>	<u>2,515,719</u>	<u>5,254,170</u>	<u>6,782,071</u>
<b>Pivot Tables Reconciliation</b>						
Object Pivot Table	83,198,264	88,283,452	89,881,284	91,333,919	92,697,876	94,102,769
Dept Summary Pivot Table	83,198,264	88,283,452	89,881,284	91,333,919	92,697,876	94,102,769
VP Pivot Table	83,198,264	88,283,452	89,881,284	91,333,919	92,697,876	94,102,769
Budget Officer Pivot Table	83,198,264	88,283,452	89,881,284	91,333,919	92,697,876	94,102,769
Division Pivot Table	83,198,264	88,283,452	89,881,284	91,333,919	92,697,876	94,102,769
Location Pivot Table	83,198,264	88,283,452	89,881,284	91,333,919	92,697,876	94,102,769
Budget Summary Pivot Table	83,198,264	88,283,452	89,881,284	91,333,919	92,697,876	94,102,769

## Position Budget Faculty

The Position Budget worksheets for Faculty and Staff are available for detail projections by individual positions. An alternative to using the Position Budget worksheets is to budget at the object (account) level for salary and benefits. There are many pivot tables that are derived from the Position Budget worksheets including, FTE, Headcount, Budget, and Position.

<div style="display: flex; justify-content: space-between; border-bottom: 1px solid black;"> <span>Main Menu</span> <span>Department Detail</span> <span>Position Budget Staff</span> <span>Print</span> <span>Print Preview</span> <span>View Model</span> <span>Budget Directives</span> <span>Demo</span> <span>Help</span> </div>												
Dept.	Object	Position Number	Employee Name		FTE	Dept. Name	Object Name	Position Title/Rank	Position Code	Code Desc.	2009 Budget	Code Year
11100	5110	1	Leola	Crowders	1.0	English	Faculty Salaries	Professor	10	Full-time Tenure Track	102,000	10
11100	5110	2	Thomas	Afleck	1.0	English	Faculty Salaries	Professor	20	Full-time Non-Tenure Track	120,360	10
11100	5110	3	W J	Shannon	1.0	English	Faculty Salaries	Associate Professor	30	Adjunct	120,360	10
11100	5110	4	Wendell M	Kilcrease	1.0	English	Faculty Salaries	Associate Professor	10	Full-time Tenure Track	112,200	10
11100	5110	5	Mary L	Daniel	1.0	English	Faculty Salaries	Assistant Professor	50	Full-Year Sabbatical	142,800	10
11100	5110	6	Florence H	Buchanan	1.0	English	Faculty Salaries	Assistant Professor	10	Full-time Tenure Track	173,400	10
11100	5110	7	David	Gish	1.0	English	Faculty Salaries	Instructor	20	Full-time Non-Tenure Track	142,800	10
11100	5110	8	Thomas H	Burks	1.0	English	Faculty Salaries	Instructor	40	Graduate Assistant	153,000	10
11100	5110	9	W L	Reynolds	1.0	English	Faculty Salaries	Instructor	60	Half-Year Sabbatical	<u>153,000</u>	10
											1,219,920	

<div style="display: flex; justify-content: space-between; border-bottom: 1px solid black;"> <span>Main Menu</span> <span>Department Detail</span> <span>Position Budget Staff</span> <span>Print</span> <span>Print Preview</span> <span>View Model</span> <span>Budget Directives</span> <span>Demo</span> <span>Help</span> </div>													
Dept.	Object	Dept. Name	2009 Budget	Code Year 1	2010 Code Year 1	2011 Code Year 2	2012 Code Year 3	2013 Code Year 4	2014 Code Year 5	2015 Code Year 5	2016 Code Year 5	2017 Code Year 5	2018 Code Year 5
11100	5110	English	102,000	10	103,020	10	105,080	10	108,233	10	112,562	10	118,190
11100	5110	English	120,360	10	121,564	10	123,995	10	127,715	10	132,823	10	139,464
11100	5110	English	120,360	10	121,564	10	123,995	10	127,715	10	132,823	10	139,464
11100	5110	English	112,200	10	113,322	10	115,588	10	119,056	10	123,818	10	130,009
11100	5110	English	142,800	10	144,228	10	147,113	10	151,526	10	157,587	10	165,466
11100	5110	English	173,400	10	175,134	10	178,637	10	183,996	10	191,356	10	200,923
11100	5110	English	142,800	10	144,228	10	147,113	10	151,526	10	157,587	10	165,466
11100	5110	English	153,000	10	154,530	10	157,621	10	162,349	10	168,843	10	177,285
11100	5110	English	<u>153,000</u>	10	<u>154,530</u>	10	<u>157,621</u>	10	<u>162,349</u>	10	<u>168,843</u>	10	<u>177,285</u>
			1,219,920		1,232,119		1,256,762		1,294,464		1,346,243		1,413,555

## Position Control Table

This table may be modified to meet the institution's codes.

<u>Code</u>	<u>Description</u>
10	Full-time Tenure Track
20	Full-time Non-Tenure Track
30	Adjunct
40	Graduate Assistant
50	Full-Year Sabbatical
60	Half-Year Sabbatical
90	On-Leave
100	Non-Teaching Professional Full-time
110	Non-Teaching Professional Part-time
200	Hourly Full-time
210	Hourly Part-time
300	Family Medical Leave
400	Leave of Absence

## Faculty Position Code Pivot Table

Faculty Position Code Analysis				
Dept.	Dept. Name	Code	Desc.	Count of Number
<b>11100</b>				<b>9</b>
	English			
		10	Full-time Tenure Track	3
		20	Full-time Non-Tenure Track	2
		30	Adjunct	1
		40	Graduate Assistant	1
		50	Full-Year Sabbatical	1
		60	On-Leave	1
<b>11110</b>				<b>8</b>
	Classical Languages			
		10	Full-time Tenure Track	3
		20	Full-time Non-Tenure Track	2
		30	Adjunct	1
		40	Graduate Assistant	1
		50	Full-Year Sabbatical	1
<b>11120</b>				<b>8</b>

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