

Budget Office Top Ten

1. What are Educational & General Funds (1xxxxx accounts)?

Educational & General Funds - Funds comprised of tax (General Revenue) funds in the state treasury and funds generated locally (Other E & G) by the University from students and other sources.

- Appropriated - General Revenue and Higher Education Assistance Funds from the state treasury for administration, institutional expense, instruction and departmental research, physical plant operation, and other items related to instruction
- Other Educational & General Funds - Funds generated locally by the University and reappropriated by the state (e.g., tuition, fees, indirect cost, interest earnings, etc.) to be used for administration, institutional expense, instruction and departmental research, physical plant operation, and other items related to instruction.

2. What other fund types are used at East Texas A&M?

- Designated Funds (2xxxxx accounts) - Unrestricted funds that are internally allocated for specific purposes (e.g. institutional tuition, information technology fees, library fees, etc.)
- Auxiliary Funds (3xxxxx accounts) - Funds used to provide services for students, faculty, and staff which generally charge a fee directly related to the cost of the service provided (e.g. athletics, residence halls, health services, student services fees, traffic & parking, etc.) No state funds can be used to support auxiliary operations
- Restricted Funds (4xxxxx accounts) - Funds available for current purposes, the use of which is restricted by the donor/grantor to be utilized as stipulated by the funding source (e.g. research grants, scholarships, earnings from endowments, etc.).
- Foundation Funds (48xxxx accounts) – these accounts correlate to a Foundation account (94xxxx) and are where the expenditure should occur.
- Alumni/Foundation Funds (510000 Alumni/520000 foundation) – donations/awards to specific areas by either the Alumni Assoc or Foundation.

3. What is the budget allocation process at East Texas A&M?

The initial allocation process starts at the state level. The state allocates funds for items such as enrollment, benefits, and infrastructure support. The state budget is an allocation backed by state funded appropriation. The university budget process begins in November each year with the establishment of fees for the next fiscal year. The President's Advisory Council (PAC) reviews priority needs of the university, possible funding sources, and salary plans to determine the need for additional fees. Once the estimate of new revenues for the university has been determined, the President and council allocate a portion of new funds (usually generated by increased enrollment or increased fees) for university-wide initiatives, and the President allocates the remaining funds based on requests from PAC.

4. How is the budget reconciled?

The budget process is decentralized. After all main allocation distribution decisions have been made, the budget office reconciles each divisional area. We work with the different executive level offices in each appropriate area to reconcile and balance each position, benefit lines and operating budgets. The Budget Office is responsible for the data entry into the budget system.

5. What is a PIN?

Every position is assigned a number in order to track the funding and expenditure amounts. Positions set by EPA Docs (formerly PAF's) like Classified Staff, Exempt and Faculty are assigned position numbers exclusive to the position's funding – these are referred to as permanent positions.

6. Why aren't new hire's names in the budget, if I've already submitted their paperwork?

This is a timing issue. Sometimes the paperwork is not processed fully before we distribute the budget information. In addition, the new hire must have completed all the appropriate documents in the Human Resources office. The Budget Office submits the initial budget in July and updates in early August.

7. Where can I obtain an electronic copy of the budget?

An electronic copy of the operating budget is located at the following site:

<https://www.etamu.edu/budgeting-and-financial-analysis/>

8. What are permanent salary savings?

Permanent salary savings are those which result from a permanent downgrade of a position. Permanent faculty salary savings are maintained at the college level. Permanent non-faculty salary savings are maintained at the executive level.

9. What are temporary salary savings?

Temporary salary savings are those which result from a temporary vacancy in a position. Non-Faculty temporary salary savings are transferred to an account for use by the President. Faculty temporary salary savings are transferred to an account for use by the Provost.

10. Why can't I keep my salary savings?

At year-end, the President uses the temporary salary savings to fund university priorities such as planned maintenance projects, classroom renovations, life safety, and the President's Opportunity Fund.

Budget Office Contacts

<https://www.etamu.edu/budgeting-and-financial-analysis/>

Arlana Martin	Budget Director	903-886-5041
Belinda Benson	Budget Coordinator	903-468-3034
Email		Budget@etamu.edu