

SUU

**SOUTHERN
UTAH
UNIVERSITY**

LEARNING LIVES FOREVER™



**Budget Desk Reference
Fiscal Year 2009-2010**

SUU Budget Book

2009-2010

Introduction

This document is intended to outline and clarify the budgeting process at Southern Utah University. In addition to general background information, selected financial schedules are included to illustrate SUU's current budgetary position. Trustees, faculty, staff, students, and the general public are welcome to contact the SUU Budget Office at any time for additional information.

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Budget Department Vision Statement:

The Budget Department is dedicated to supporting the mission of Southern Utah University. As a comprehensive regional university committed to offering a personalized learning environment to its students, SUU promotes knowledge and skill development through excellence in teaching, public service and scholarly activities.

Budget Department Mission Statement:

Work with all segments of the university to deliver personalized budgetary, financial, operational, and systems advice, taking advantage of the experience and expertise of the Budget Department. Provide accurate and timely monitoring, tracking, projection, and reporting of funds available to the university, maximizing the effectiveness and efficiency of educational and administrative operations.

Administrative & Financial Services Mission Statement:

The Administrative & Financial Services component of Southern Utah University serves to promote a sound and healthy fiscal climate, as well as to create and maintain beautiful physical facilities and grounds. Success in our endeavors is accomplished by:

- Acknowledging our role as a service unit, acting professionally and ethically, constantly exploring ways in which service can be enhanced.
- Achieving and maintaining a strong financial condition commensurate with the size and complexity of the institution.
- Developing a management team responsible for leading an institution with forward-thinking operational and human resource practices.
- Creating a diversely talented team of employees in terms of the skills, experiences, and creative abilities we bring to the table.
- Recognizing and enhancing the out-of-class educational opportunities we provide to students through work and internship experiences.
- Establishing an administrative operation recognized throughout the state and region as a benchmark for other institutions.

Recognizing that integrity in all our dealings is non-negotiable, our mission is to provide the means financially, operationally, and physically that will aid our students in their pursuit of educational excellence.

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SUU and the Utah System of Higher Education

Southern Utah University is one of nine member institutions of the Utah System of Higher Education (USHE). The majority of funding for most USHE institutions (including SUU) comes from appropriations provided by the State of Utah. Appropriation levels for USHE institutions are determined by the executive and legislative branches of state government, with input and counsel from the Utah State Board of Regents (USBR). With the exception of several specific line items, this funding comes to each USHE institution as a lump sum general appropriation. The individual institutions are then charged to allocate these funds in ways that maximize progress towards attainment of their unique missions.

After state tax dollars, the next largest funding source for SUU is tuition and fee revenue collected from students attending the university. Each USHE institution is allowed to fully retain tuition revenue generated from student enrollment. Tuition rates are currently determined through a process that includes public hearings on individual campuses, approval by institutional Boards of Trustees, and state-wide approval by the Board of Regents. Student fee rates have different public approval processes, depending on the fee type; most fees require approval from one or both of the governing boards.

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The Appropriated Budget Process within the Utah System of Higher Education

The passage of the appropriations act at the conclusion of each legislative session is the culmination of months of preparation and deliberation. Funding for higher education, which is included in the general appropriations act, involves cooperation among the Utah System of Higher Education (USHE), the State Board of Regents (SBR), the Office of the Commissioner of Higher Education (OCHE), the Governor's Office of Planning and Budget (GOPB), and the Legislative Fiscal Analyst (LFA), as well as the governor and legislature.

Item: Dates:	Guidelines and Hearings April-June	OCHE provides guidelines and parameters for use in preparing institutional budget requests. Institutional presidents meet with executive staff and departmental budget managers to compile and prioritize institutional budget requests for consideration and possible integration into the upcoming USHE system-wide budget request.
Item: Dates:	Institutional Requests June-September	OCHE collects and analyzes the institutional requests. OCHE prepares consolidated base budget recommendations and details proposed enhancements for SBR consideration.
Item: Dates:	Budget Hearings/Adoption September/October	SBR holds hearings with the institutions to determine budget needs to be forwarded to the governor and legislature for consideration. SBR adopts its budget request and includes relevant documentation.
Item: Dates:	Budget Preparation November/December	GOPB, with input and review from the State Tax Commission and the LFA, prepares up-to-date revenue projections to be used in finalizing the governor's budget recommendations.
Item: Dates:	Budget Presentation December	The Governor's Office publicly releases the governor's budget recommendations.
Item: Dates:	Fiscal Analyst Review December/January	The LFA analyzes the governor's and Regents' recommendations, independently projects revenue (with review by GOPB), and prepares operational and capital budget recommendations for consideration by the legislature.

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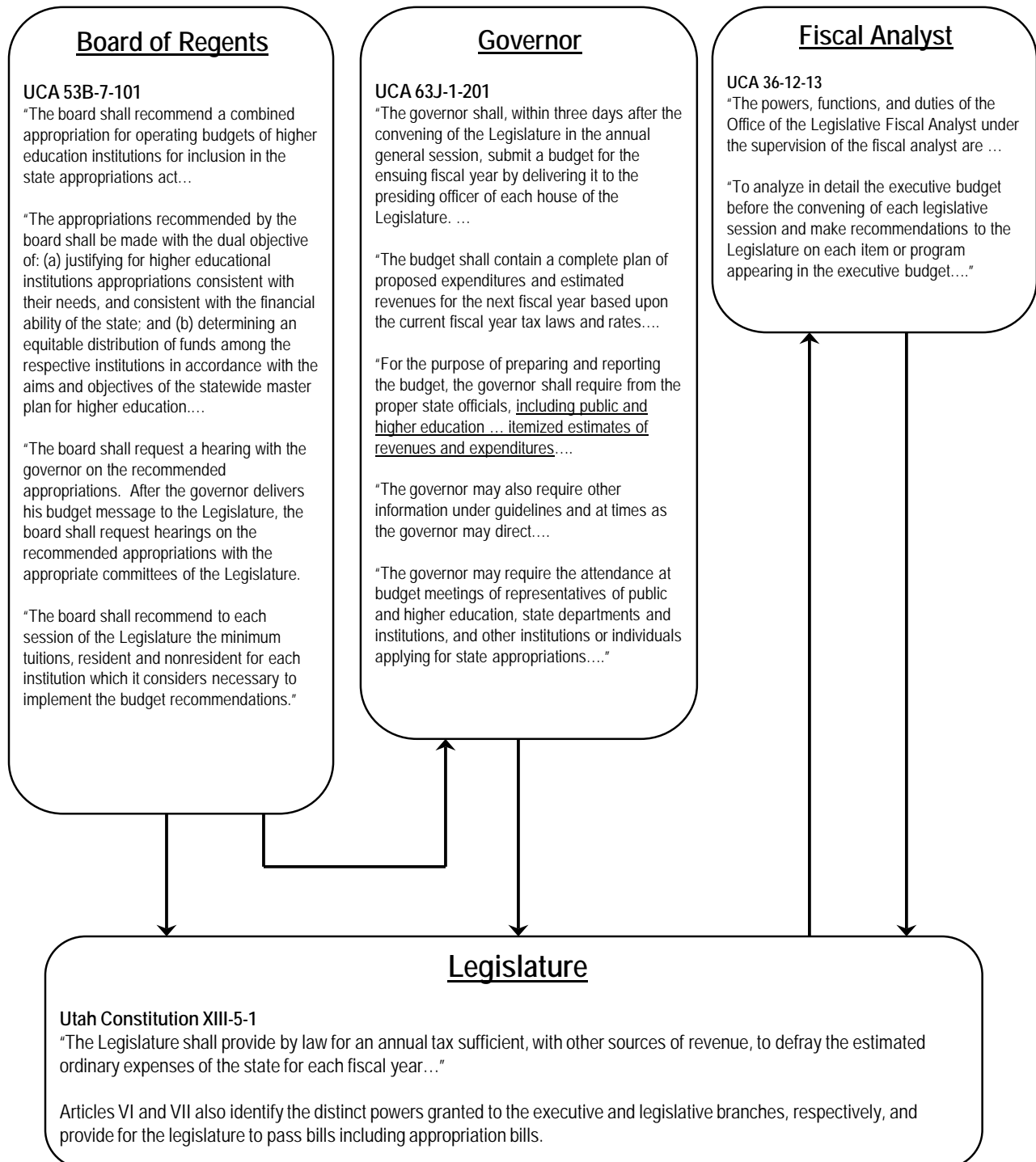
Item: Dates:	Legislative Deliberations January-March	The Legislative Executive Appropriations Committee (EAC) has subcommittees which hold hearings on the budget recommendations; the Higher Education Appropriations Subcommittee looks specifically at the SBR request and the governor's recommendations for higher education. The subcommittees gather relevant testimony before sending their recommendations to the EAC. The EAC prepares appropriations bills to be considered by the full legislature. Bills passed by the legislature are forwarded to the governor.
Item: Dates:	Governor's Signature March-April	The governor signs or vetoes the enrolled appropriations bills. The state constitution allows the governor line item veto authority. The legislature may override a veto with a 2/3 vote of the House and Senate.
Item: Dates:	Budget Approval and Implementation May-June	SBR approves institutional budgets for the upcoming year in summary form. These budgets incorporate any changes to state funding appropriated for USHE institutions, along with further adjustments resulting from tuition and enrollment changes.

At the onset of this annual process, a campus budget request may include many institution-specific items. However, as the process continues, most of the individual college and university requests are trimmed. Requests begin to lose their institutional identity as they are compiled into increasingly summarized documents and as the OCHE develops common themes to the request that it will ultimately pass forward. Only those themes with significant support across the entire system of higher education are generally forwarded to the State Board of Regents. Typical system-wide themes include employee compensation, facility operation & maintenance, enrollment growth, and library & technology initiatives. Most requests unique to individual institutions are, in this manner, eliminated quite early in the budget development process. Institutional efforts to fund unique needs generally must occur from allocation of the lump sum appropriations that are received.

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Statutory and Constitutional Responsibilities for the Utah System of Higher Education Operating Budget Request Process



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SUU Budget Procedures

SUU's primary fiscal year begins on July 1st and ends on the following June 30th. Many component units within SUU – such as the Utah Shakespearean Festival, the Utah Summer Games, and the Head Start program – have different fiscal years that better match their own operational activities.

Several standard categories are utilized in the preparation and recording of institutional budgets for appropriated accounts:

- **Salaries** - The costs associated with employment of contracted personnel. Includes full-time faculty, adjunct faculty, executives, professional staff, classified staff and temporary staff.
- **Hourly** – Labor costs not otherwise recorded in the salary category (primarily student employment).
- **Employee Benefits** – The benefit costs associated with institutional employees. Items include health insurance, retirement benefits, payroll taxes, life insurance, etc.
- **Current Expense** – The costs of general operational activities and supplies.
- **Travel Expense** – The costs associated with business-related trips.
- **Capital Outlay** - Equipment purchases over \$3,000.

Appropriated accounts are those accounts that result from the state funding approval process (see pages 6-7), and are typically the primary operating accounts for the core activities of the institution. Non-appropriated accounts represent self-supporting operations within the institution. For these accounts, revenue sources other than state appropriations and tuition must support the activities. Examples of such revenue sources might include fines and fees, rental income, ticket sales, royalty payments, etc. Non-appropriated activities require the inclusion of additional revenue categories in the budget development and transaction reporting process.

Both types of budgets are the responsibility of specifically assigned departments. In addition, the Budget Office ensures that the total budget is within approved guidelines, and that financial transactions stay within the authorized budget.

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Grant & Contract Budgets

The budget process for grants & contracts is less involved than for appropriated funds, and is scrutinized by primarily external entities. Approval of grant and contract budgets does not usually involve the legislative or executive branches of state government. However, other (often federal) agencies typically control the approval process. Additionally, institutional Boards of Trustees may also be involved.

Auxiliary Enterprise Budgets

Self-supporting activities by definition, auxiliary enterprises provide specific services to students, faculty, staff, and guests of the institution. Examples of auxiliary enterprises include housing, bookstore, and food service operations. Fees for goods and services provided are set at a level sufficient to cover all direct and indirect costs, including renewal and replacement costs. Oversight of these activities rests with individual institutional Boards of Trustees.

Other Budgets

In addition to operating budgets, there exist non-operating budgets for facilities remodeling, renovation, and new construction. The two primary sources for these projects are capital improvement funds (for renovations) and capital development funds (for new construction). While capital development funding is somewhat sporadic, institutions can regularly count on a fairly consistent level of capital improvement funds. Additional capital development funding can come from institutional allocations, public debt issuance (i.e., revenue bonds), and gifts to the institution. Any revenue bonding is issued under the auspices of the USHE, and is subject to a rigorous proposal and oversight process involving governing boards and the political arena.

Budget Implementation

Each year, the Board of Regents issues guidelines to direct the implementation of appropriated budgets within the USHE. These guidelines cover only specifically funded (line item) categories such as operation and maintenance of facilities, employee compensation, and utilities. In addition to these system guidelines, each institution develops individual policies and/or practices to control the process of allocating lump sum (non-line item) appropriations and tuition funds to areas of greatest strategic importance. At SUU, budget implementation decisions and practices are ultimately determined by the President and President's Council.

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Internal Budget Planning & Review Process

The focus of the campus budget process is primarily development and oversight of the appropriated operating budget. Operating budget requests are formulated within each vice presidential area of responsibility on campus. These requests take into consideration programmatic and staffing needs, operational issues, and economic realities. The Budget Office then works with the President's Council to compile these individual items into a single campus request. Once finalized, the consolidated institutional budget request is subject to numerous external reviews (see pages 6-7).

The appropriation which is ultimately approved by the Board of Regents, legislature, and governor is normally very different from the original campus budget request. Once the appropriation is finalized and associated budget allocations are made, the Budget Office begins the process of administering and reconciling the institutional budget, working in conjunction with departmental administrators who must monitor their own account balances. When unfavorable variances occur, the Budget Office investigates the cause and recommends appropriate action. Note that no expenditures may be made against an account until a budget is in place. Any exceptions must be approved by the Budget Office, in consultation with pertinent campus administrators.

Budget Adjustments

Especially in tight economic times, budget adjustments take place throughout the year. These adjustments may occur within an institution or across the entire system. Budget adjustments impacting all USHE institutions are determined through guidelines promulgated and approved at the USBR level. Internal budget adjustments (often called budget transfers) are a simpler process, though at a minimum they require approval of the budget manager and the Budget Office. In this way, the internal budget process has numerous controls in place to assure the integrity of the financial system.

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USHE Tuition & Fee Schedule ⁽¹⁾

UofU ⁽²⁾	USU ⁽³⁾	WSU	SUU	Snow	DSC	CEU	UVU	SLCC
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Undergraduate Tuition

Resident Students	\$4,956.00	\$4,043.00	\$3,358.00	\$3,730.00	\$2,152.00	\$2,640.00	\$2,070.00	\$3,464.00	\$2,376.00
Nonresident Students	17,346.00	13,017.00	10,825.00	12,308.00	7,848.00	10,392.00	4,140.00	4,140.00	8,316.00

Fees

Student Activity/Support Fees	\$106.48	\$61.06	\$253.18	\$123.00	\$63.90	\$233.08	\$157.70	\$120.68	\$120.50
Building Bond Fees	0.00	0.00	210.50	218.00	58.30	0.00	76.00	144.68	122.00
Building Support Fees	220.88	145.10	64.44	0.00	176.30	44.66	0.00	67.48	58.00
Athletic Fees	122.44	246.44	113.26	104.00	42.00	118.56	20.00	187.52	60.00
Health Fees	40.44	73.86	56.82	30.00	9.60	1.50	39.50	21.20	23.50
Technology Fees	224.00	126.66	24.76	64.00	31.90	104.90	38.50	28.68	20.00
Other Fees	75.36	131.50	6.66	0.00	8.00	2.50	68.30	13.76	10.00
Total Fees	\$789.60	\$784.62	\$729.62	\$539.00	\$390.00	\$505.20	\$400.00	\$584.00	\$414.00

Note: Fee distributions refer to main campuses only. Branch campuses and centers may have a different distribution of the same total fee amount.

Total Undergraduate Tuition and Fees

Resident Students	\$5,746.00	\$4,828.00	\$4,088.00	\$4,269.00	\$2,542.00	\$3,145.00	\$2,470.00	\$4,048.00	\$2,790.00
Nonresident Students	18,136.00	13,801.00	11,555.00	12,847.00	8,238.00	10,897.00	4,540.00	4,724.00	8,730.00
Fees as a % of Resident Undergraduate Tuition and Fees	13.74%	16.25%	17.85%	12.63%	15.34%	16.06%	16.19%	14.43%	14.84%

Notes:

(1) 2 Semesters at 15 credit hours each

(2) Lower division (freshman & sophomore) rate only. Differential rates for upper division (junior and senior) may apply.

(3) Rate for undergraduate students starting 2004-05 and beyond. Higher differential rate for students enrolling in Business and Engineering courses.

As approved by the USBR in March 2009

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FY10 Capital Improvements List

Capital Improvement funds are used to maintain existing state-owned facilities. This may include repairing or replacing worn or dilapidated building components, systems and equipment, utility upgrades, correcting code violations, roofing and paving repairs, structural repairs, remodeling inadequate space, site improvements and hazardous materials abatement.

Utah Code 63A-5-104 (b) defines "Capital Improvement" as:

- [1] remodeling, alteration, replacement, or repair project with a total cost of less than \$2.5 million;
- [2] site and utility improvement with a total cost of less than \$2.5 million; or
- [3] new facility with a total construction cost of less than \$500,000.

FY 2010 Capital Improvements

As approved by Utah State Building Board, April 2009

Fire Sprinklers Piping and Alarm Systems Upgrade: Student Center	\$227,400
Quichapa Flood Channel: North Boundary of SUU Valley Farm	\$142,000
Utility Tunnel Entry/Exit Hatchways	\$108,000
Steam Distribution System Anchoring and Expansion Joint Improvements: Heat Plant	\$230,000
Renovate Space: Electronic Learning Center	\$151,200
Steam Condensate Line Safety Repairs: Heat Plant	\$100,800
Tennis Court Rebuild	\$240,000
Total Allocation	\$1,199,400

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FORM A-1 Budget 2008-09. Appropriated funds expenditures, transfers, and revenues, by line item and program

Southern Utah University
Education & General

	Instruction	Research	Public Service	Academic Support Libraries	Academic Support Other	Student Services Athletics	Student Services Other	Institutional Support	Scholarships	O&M Plant	Transfers	Total
A. Expenditures & Transfers Out												
FTE												
1. Regular Faculty	228.30			10.00								238.30
2. Adjunct/ Wage Rated Faculty	97.09		0.25		5.69		1.89					104.92
3. Teaching Assistants												0.00
4. Executives	6.00			1.00	1.55		2.00	9.00		1.00		20.55
5. Staff	55.61		0.67	11.03	14.28	39.21	52.06	71.82		53.50		298.18
6. Total FTE (lines 1 to 5)	387.00	0.00	0.92	22.03	21.52	39.21	55.95	80.82	0.00	54.50	0.00	661.95
1. Regular Faculty	\$13,309,842			\$530,871								\$13,840,713
2. Adjunct/ Wage Rated Faculty	1,631,066		4,180		95,625		31,720					1,762,591
3. Teaching Assistants												0
4. Executives	650,580			99,910	188,829		205,229	1,120,979		97,956		2,363,483
5. Staff	1,946,990		61,272	364,635	688,026	1,533,307	2,120,103	3,302,578		2,020,664		12,037,575
6. Wage Payroll	417,502			87,316	84,944	30,000	244,862	381,136		951,714		2,197,474
7. Total Salaries and Wages (lines 1 to 6)	17,955,980	0	65,452	1,082,732	1,057,424	1,563,307	2,601,914	4,804,693	0	3,070,334	0	32,201,836
8. Employee Benefits	7,232,168		26,362	436,094	425,901	629,656	1,047,978	1,935,196		1,236,645		12,970,000
9. Total Personal Services (lines 7 & 8)	25,188,148	0	91,814	1,518,826	1,483,325	2,192,963	3,649,892	6,739,889	0	4,306,979	0	45,171,836
10. Travel	255,215		1,000	5,500	226,077		55,702	118,607		13,500		675,601
11. Current Expense	1,123,655		231,864	314,402	257,150		294,419	2,223,612	706,837	1,212,894		6,364,833
12. Fuel and Power										2,434,152		2,434,152
13. Equipment	149,509			25,000	166,917		15,576	85,149		202,486		644,637
14. Total Non-Personal Svcs. (lines 10 to 13)	1,528,379	0	232,864	344,902	650,144	0	365,697	2,427,368	706,837	3,863,032	0	10,119,223
21. Total Expenditures (line 9 + line 14)	26,716,527	0	324,678	1,863,728	2,133,469	2,192,963	4,015,589	9,167,257	706,837	8,170,011	0	55,291,059
22. Transfers To Other Funds											233,541	233,541
23. Total Expenditures & Transfers	\$26,716,527	\$0	\$324,678	\$1,863,728	\$2,133,469	\$2,192,963	\$4,015,589	\$9,167,257	\$706,837	\$8,170,011	\$233,541	\$55,524,600

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FORM A-1 Budget 2009-10. Appropriated funds expenditures, transfers, and revenues, by line item and program

Southern Utah University
Education & General

	Instruction	Research	Public Service	Academic Support Libraries	Academic Support Other	Student Services Athletics	Student Services Other	Institutional Support	Scholarships	O&M Plant	Transfers	Total
A. Expenditures & Transfers Out												
FTE												
1. Regular Faculty	219.17			9.00								228.17
2. Adjunct/ Wage Rated Faculty	102.64				4.17		1.89					108.70
3. Teaching Assistants												0.00
4. Executives	6.00			1.00	1.00		3.00	8.00		1.00		20.00
5. Staff	51.83		2.23	11.03	12.59	40.42	49.88	68.43		51.50		287.91
6. Total FTE (lines 1 to 5)	379.64	0.00	2.23	21.03	17.76	40.42	54.77	76.43	0.00	52.50	0.00	644.78
1. Regular Faculty	\$12,732,382			\$485,871								\$13,218,253
2. Adjunct/ Wage Rated Faculty	1,724,367				70,000		31,720					1,826,087
3. Teaching Assistants												0
4. Executives	643,190			99,910	89,472		301,030	1,007,574		97,956		2,239,132
5. Staff	1,825,549		130,281	364,635	657,615	1,569,808	1,974,759	3,138,925		1,940,389		11,601,961
6. Wage Payroll	372,213			77,347	65,759	50,950	268,196	487,283		979,504		2,301,252
7. Total Salaries and Wages (lines 1 to 6)	17,297,701	0	130,281	1,027,763	882,846	1,620,758	2,575,705	4,633,782	0	3,017,849	0	31,186,685
8. Employee Benefits	6,791,652	0	65,686	424,819	376,163	793,620	1,113,434	1,941,754	0	1,052,402	0	12,559,530
9. Total Personal Services (lines 7 & 8)	24,089,353	0	195,967	1,452,582	1,259,009	2,414,378	3,689,139	6,575,536	0	4,070,251	0	43,746,215
10. Travel	223,942			5,500	165,122		58,756	87,832		13,500		554,652
11. Current Expense	795,980		58,150	271,230	230,427		326,763	3,060,107	647,795	1,166,496		6,556,948
12. Fuel and Power										2,261,906		2,261,906
13. Equipment	57,010			25,000	134,611		8,576	63,554		187,486		476,237
14. Total Non-Personal Svcs. (lines 10 to 13)	1,076,932	0	58,150	301,730	530,160	0	394,095	3,211,493	647,795	3,629,388	0	9,849,743
21. Total Expenditures (line 9 + line 14)	25,166,285	0	254,117	1,754,312	1,789,169	2,414,378	4,083,234	9,787,029	647,795	7,699,639	0	53,595,958
22. Transfers To Other Funds											921,942	921,942
23. Total Expenditures & Transfers	\$25,166,285	\$0	\$254,117	\$1,754,312	\$1,789,169	\$2,414,378	\$4,083,234	\$9,787,029	\$647,795	\$7,699,639	\$921,942	\$54,517,900

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2009-10 Base Budgets

The pages that follow are a summary report of appropriated budgets for fiscal year 2009-10. Certain budget categories are consolidated for convenience:

- 'Faculty' column includes full-time and adjunct faculty budgets.
- 'Staff' column includes executive, professional, classified, and temporary staff budgets.
- 'Benefits' are budgeted only within a single campus-wide pool at the beginning of the year. The benefits pool is allocated to other accounts as actual benefits expenses are incurred during the year.
- 'Current' column includes current expense, utilities, scholarship, and transfer budgets.

The account column reports only the Banner program and organization codes. The fund code (000100) has been omitted since all appropriated accounts share this same number.

This document reports base budgets as of July 1, 2009. Base budgets are subject to change during the year.

ACCOUNT	DESCRIPTION	FACULTY	STAFF	HOURLY	BENEFITS	CURRENT	TRAVEL	CAPITAL	TOTALS
10-10020	ACADEMIC AFFAIRS	93,432	-	11,183	-	39,826	-	-	144,441
10-10060	SUMMER SCHOOL	800,000	-	-	-	-	-	-	800,000
10-10260	HONORS PROGRAM	-	-	-	-	30,000	-	-	30,000
10-10280	ENVIRONMENTAL EDUC	-	-	-	-	38,475	1,500	-	39,975
10-10320	CONVOCATIONS	-	5,150	4,821	-	46,715	5,875	-	62,561
10-10450	TESTING CENTER	-	22,145	10,698	-	2,000	-	-	34,843
10-12000	PVA - DEAN	6,000	178,480	11,500	-	11,734	8,500	-	216,214
10-12200	ART	546,620	23,181	4,500	-	7,500	4,500	-	586,301
10-12300	MUSIC	488,846	23,671	4,500	-	7,500	4,500	6,000	535,017
10-12400	THEATRE & DANCE	567,078	19,941	7,000	-	7,500	4,500	-	606,019
10-12500	MFA PROGRAM	69,524	-	40,000	-	4,500	4,500	-	118,524
10-13000	HSS - DEAN	121,400	242,224	23,100	-	20,000	48,400	-	455,124
10-13100	COMMUNICATIONS	641,249	214,486	10,700	-	4,901	-	-	871,336
10-13190	COMMUNICATION MASTERS	-	-	800	-	26,000	-	-	26,800
10-13200	ENGLISH	664,827	18,750	12,100	-	3,500	2,000	-	701,177
10-13250	REVIEW ENGLISH	10,500	-	-	-	-	-	-	10,500
10-13300	FOREIGN LAN & HUM	484,732	26,030	8,000	-	3,200	-	-	521,962
10-13400	PSYCHOLOGY	496,740	22,918	10,800	-	3,900	-	-	534,358
10-13600	HISTORY & SOCIOLOGY	558,114	25,000	6,500	-	8,000	-	-	597,614
10-13700	POLI SCI & CRIM JUST	415,308	25,000	9,000	-	6,700	-	-	456,008
10-13750	MASTER OF PUBLIC ADMINISTRATION	-	-	-	-	3,000	-	-	3,000
10-14000	BUSINESS - DEAN	10,000	193,570	22,000	-	31,914	22,500	17,500	297,484
10-14100	ACCOUNTING	543,912	26,728	-	-	-	-	-	570,640
10-14300	ECONOMICS & FINANCE	553,851	-	-	-	-	-	-	553,851
10-14500	MANAGEMENT & MARKET	776,896	-	-	-	5,960	4,000	-	786,856
10-14800	MILITARY SCIENCE	-	16,901	5,000	-	10,000	-	-	31,901
10-15000	EDUCATION - DEAN	35,000	199,823	25,003	-	19,086	4,959	10,000	293,871
10-15100	TEACHER EDUCATION	685,001	23,783	15,305	-	23,888	12,480	5,200	765,657
10-15120	GRADUATE EDUCATION	605,749	69,370	7,596	-	16,315	7,790	2,600	709,420
10-15200	PHYS EDUCATION	343,263	56,475	7,596	-	14,128	5,008	5,200	431,670
10-15300	PHYS ED OUTDOOR REC & MAN	55,600	-	-	-	23,750	6,840	-	86,190

ACCOUNT	DESCRIPTION	FACULTY	STAFF	HOURLY	BENEFITS	CURRENT	TRAVEL	CAPITAL	TOTALS
10-16000	CIET - DEAN	15,600	172,424	26,500	-	18,556	-	-	233,080
10-16300	COMP SCI & INFO SYS	538,293	23,793	5,000	-	18,800	-	-	585,886
10-16500	INT ENGINEER & TECH	641,615	73,106	5,000	-	21,300	-	-	741,021
10-17000	SCIENCE - DEAN	48,000	208,444	30,000	-	20,054	15,500	6,000	327,998
10-17100	PHYSICAL SCIENCE	819,737	107,820	7,380	-	9,225	9,445	4,510	958,117
10-17200	ENGINEERING INIT	192,461	31,913	-	-	108,446	7,500	-	340,320
10-17300	AGRICULTURE & NUT SCI	349,928	65,456	3,600	-	3,900	3,100	-	425,984
10-17500	MATHEMATICS	709,730	25,605	5,500	-	28,300	-	-	769,135
10-17600	BIOLOGY	681,694	63,688	7,020	-	9,065	11,045	-	772,512
10-17800	NURSING	524,135	86,832	-	-	70,094	5,000	-	686,061
10-20000	CONTINUING & PROF STUDIES	-	184,412	16,131	-	28,422	4,500	-	233,465
10-21050	UNIVERSITY CENTER	15,100	-	-	-	-	-	-	15,100
10-21000	DISTANCE EDUCATION	253,494	-	-	-	19,826	10,000	-	283,320
60-01180	INSTITUTIONAL PARTNERSHIPS	93,320	-	-	-	20,000	10,000	-	123,320
10	INSTRUCTION TOTALS	14,456,749	2,477,119	363,833	-	795,980	223,942	57,010	18,374,633
30-01120	REGIONAL SERVICES PARTNERSHIPS	-	76,821	-	-	58,150	-	-	134,971
30-14900	SMALL BUSINESS DVLP CNTR	-	23,178	-	-	-	-	-	23,178
30-43010	RURAL HEALTH PARTNERSHIPS	-	30,282	-	-	-	-	-	30,282
30	PUBLIC SERVICE TOTALS	-	130,281	-	-	58,150	-	-	188,431
40-10040	CATALOG	-	-	-	-	15,047	-	-	15,047
40-10092	FACULTY SABBATICAL	-	22,812	-	-	-	-	-	22,812
40-10096	RELEASED TIME	50,000	-	-	-	-	-	-	50,000
40-10110	INTERNATIONAL OUTREACH	-	79,071	-	-	1,000	-	-	80,071
40-10120	ASCAP/BMI	-	-	-	-	4,261	-	-	4,261
40-10140	FACULTY DEVELOPMENT	-	-	-	-	-	110,000	-	110,000
40-10150	ON-LINE COURSE DEVELOPMENT	20,000	-	-	-	-	-	-	20,000
40-10160	FACULTY RECRUITMENT	-	-	-	-	-	40,292	-	40,292
40-10170	FACULTY RELOCATION	-	-	-	-	30,000	-	-	30,000
40-10180	FACULTY SENATE	-	-	-	-	1,327	855	-	2,182
40-10220	UNDERGRAD RESEARCH	-	-	-	-	20,000	-	-	20,000
40-10380	ACADEMIC GRANTS	-	57,165	12,128	-	12,000	3,000	-	84,293

ACCOUNT	DESCRIPTION	FACULTY	STAFF	HOURLY	BENEFITS	CURRENT	TRAVEL	CAPITAL	TOTALS
40-11000	ASSOCIATE PROVOST	-	182,067	-	-	9,021	4,500	-	195,588
40-11050	ASSESSMENT	-	-	-	-	25,658	-	-	25,658
40-11100	INFORMATION TECH	-	339,561	23,209	-	79,940	4,481	32,579	479,770
40-11160	CAMPUS TECH SUPPORT	-	-	-	-	-	-	100,532	100,532
40-11170	INFORMATION MEDIATION	-	42,833	-	-	3,173	1,994	1,500	49,500
40-12800	BRAITHWAITE GALLERY	-	52,000	2,000	-	4,000	-	-	58,000
40-41500	MICHAEL O. LEAVITT CENTER	-	-	-	-	25,000	-	-	25,000
40	ACADEMIC SUPPORT	70,000	775,509	37,337	-	230,427	165,122	134,611	1,413,006
42-30000	LIBRARY	485,871	465,025	76,867	-	271,230	5,500	25,000	1,329,493
42	ACADEMIC SUPPORT LIBRARY	485,871	465,025	76,867	-	271,230	5,500	25,000	1,329,493
50-01450	ENROLLMENT MGMT	-	98,950	-	-	25,498	4,957	-	129,405
50-01700	COMMENCEMENT	-	-	-	-	12,249	-	-	12,249
50-10420	ACADEMIC/CAREER DEV CTR	31,720	464,456	22,098	-	49,551	2,970	-	570,795
50-10430	SERVICE LEARNING/CIVIC ENG	-	-	-	-	13,000	5,000	-	18,000
50-10480	REGISTRAR	-	208,682	11,491	-	6,567	-	-	226,740
50-51000	VP STUDENT SERVICES	-	159,768	18,111	-	60,973	3,648	3,076	245,576
50-51200	IN-SERVICE TRAINING	-	-	-	-	1,000	-	-	1,000
50-51400	EMERGENCY MANAGEMENT	-	-	-	-	41,500	7,500	-	49,000
50-52000	ADA PROGRAM	-	60,404	15,337	-	18,445	5,811	5,500	105,497
50-52540	MULTICULTURAL CENTER	-	42,941	4,885	-	9,391	1,343	-	58,560
50-54000	ASSISTANT DEAN OF STUDENTS	-	60,267	-	-	2,360	3,157	-	65,784
50-55100	HEALTH SERVICES	-	22,259	-	-	507	-	-	22,766
50-55200	DRUG & ALCOHOL PREV	-	30,375	6,275	-	3,544	500	-	40,694
50-55300	COUNSELING	-	266,975	1,500	-	2,655	-	-	271,130
50-55350	CENTER FOR WOMEN & FAMILY	-	-	4,815	-	15,000	-	-	19,815
50-56000	STUDENT ACTIVITIES	-	143,838	-	-	-	4,195	-	148,033
50-56010	SERVICE LEARNING	-	12,295	-	-	-	-	-	12,295
50-56025	OUTDOOR RECREATION CNTR	-	16,067	9,815	-	3,500	-	-	29,382
50-56700	WAUKEENYANS	-	4,167	14,445	-	-	-	-	18,612
50-56750	CHEERLEADERS	-	-	19,260	-	-	-	-	19,260
50-58000	ASSISTANT VP STUDENT SERVICES	-	85,010	-	-	3,781	2,480	-	91,271

ACCOUNT	DESCRIPTION	FACULTY	STAFF	HOURLY	BENEFITS	CURRENT	TRAVEL	CAPITAL	TOTALS
50-58500	ADMISSIONS	-	365,440	40,406	-	16,442	8,188	-	430,476
50-59000	STUDENT RECRUITMENT	-	-	44,071	-	19,785	8,000	-	71,856
<u>50-59500</u>	<u>FINANCIAL AID</u>	<u>-</u>	<u>278,627</u>	<u>10,955</u>	<u>-</u>	<u>21,015</u>	<u>1,007</u>	<u>-</u>	<u>311,604</u>
50	STUDENT SERVICES	31,720	2,320,521	223,464	-	326,763	58,756	8,576	2,969,800
52-80000	ATHLETIC ADMIN	-	256,003	-	-	-	-	-	256,003
52-80010	SPORTS INFORMATION	-	65,208	-	-	-	-	-	65,208
52-80030	ATHLETIC ADVISEMENT	-	66,000	-	-	-	-	-	66,000
52-80060	SPORTS MEDICINE	-	89,894	-	-	-	-	-	89,894
52-80100	BASEBALL	-	36,200	-	-	-	-	-	36,200
52-80200	MENS BASKETBALL	-	200,243	-	-	-	-	-	200,243
52-80300	FOOTBALL	-	314,551	-	-	-	-	-	314,551
52-80400	GOLF	-	22,000	-	-	-	-	-	22,000
52-80500	TRACK & CROSS COUNTRY	-	94,819	-	-	-	-	-	94,819
52-80600	TENNIS	-	31,245	-	-	-	-	-	31,245
52-80700	WOMENS BASKETBALL	-	135,905	-	-	-	-	-	135,905
52-80750	VOLLEYBALL	-	77,080	-	-	-	-	-	77,080
52-80800	SOFTBALL	-	63,210	-	-	-	-	-	63,210
52-80900	GYMNASTICS	-	108,960	-	-	-	-	-	108,960
<u>52-80950</u>	<u>SOCCER</u>	<u>-</u>	<u>59,440</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>59,440</u>
52	ATHLETICS	-	1,620,758	-	-	-	-	-	1,620,758
60-01000	PRESIDENT'S OFFICE	-	298,787	4,984	-	130,268	9,849	14,230	458,118
60-01050	BOARD OF TRUSTEES	-	-	-	-	16,924	7,571	-	24,495
60-01070	CAMPUS ACCREDITATION	-	-	-	-	38,961	-	-	38,961
60-01080	PRESIDENTIAL RESERVE	-	-	-	-	46,195	-	-	46,195
60-01100	GOVERNMENTAL RELATIONS	-	94,679	-	-	-	13,659	-	108,338
60-01110	REGIONAL SERVICES	-	88,858	-	-	8,942	-	-	97,800
60-01130	OUTDOOR INITIATIVES	-	-	-	-	17,500	-	-	17,500
60-01150	TOURNAMENTS & RECOG	-	-	-	-	8,426	-	-	8,426
60-01200	PEP BAND SUPPORT	-	-	7,121	-	-	-	-	7,121
60-01300	STAFF ASSOCIATION	-	4,368	-	-	5,740	-	-	10,108
60-01500	VP UNIVERSITY RELATIONS	-	94,000	3,241	-	38,018	2,332	-	137,591

ACCOUNT	DESCRIPTION	FACULTY	STAFF	HOURLY	BENEFITS	CURRENT	TRAVEL	CAPITAL	TOTALS
60-01650	INFORMATION SERVICES	-	178,144	1,690	-	2,915	506	-	183,255
60-01900	LEGAL COUNSEL	-	1,350	-	-	2,126	-	-	3,476
60-10000	PROVOST'S OFFICE	-	240,900	14,383	-	29,467	5,000	2,665	292,415
60-11110	ADMIN SYSTEMS	-	777,574	49,412	-	226,159	6,600	35,869	1,095,614
60-41000	VP ADVANCEMENT	-	589,189	36,945	-	-	-	-	626,134
60-42000	ALUMNI RELATIONS	-	154,498	7,220	-	-	-	-	161,718
60-61000	VP FINANCE & FACILITIES	-	161,550	7,175	-	15,377	2,795	1,500	188,397
60-61200	CAPITAL FACILITIES	-	-	-	-	3,605	3,723	-	7,328
60-61500	STRATEGIC INITIATIVES	-	21,399	-	-	30,222	-	-	51,621
60-61600	CAMPUS MANDATES	-	-	-	-	16,563	-	-	16,563
60-61800	GENERAL	-	-	47,678	-	2,549	-	490	50,717
60-63000	ASSOCIATE VP - TREASURER	-	29,101	-	-	-	-	-	29,101
60-63300	BURSAR	-	90,025	-	-	428,855	-	-	518,880
60-63330	CENTRUM TICKET OFFICE	-	33,920	8,545	-	1,300	-	-	43,765
60-63370	POST OFFICE	-	41,605	-	-	-	-	-	41,605
60-65000	PURCHASING	-	130,734	5,917	-	5,438	1,000	-	143,089
60-66000	CONTROLLER	-	578,203	44,610	-	67,407	2,993	4,300	697,513
60-67000	BUDGET	-	110,120	-	-	2,704	1,198	-	114,022
60-69000	HUMAN RESOURCES	-	181,039	13,806	-	14,702	1,406	-	210,953
60-69050	H.R. - PEOPLE ADMIN	-	-	-	-	14,500	-	-	14,500
60-69200	STAFF RELOCATION FUND	-	-	-	-	14,110	-	-	14,110
60-69300	WELLNESS PROGRAM	-	12,852	-	-	2,370	-	-	15,222
60-69400	STAFF RECRUITMENT	-	-	-	-	-	7,000	-	7,000
60-75000	SAFETY & RISK	-	-	23,534	-	22,047	2,000	4,500	52,081
60-78000	LIAB & FIRE INSURANCE	-	-	-	-	258,424	-	-	258,424
60-79000	RECEIVING	-	45,232	24,000	-	5,310	700	-	75,242
60-79100	MOTOR POOL ALT FUEL	-	-	-	-	5,073	-	-	5,073
60-79500	PUBLIC SAFETY	-	240,888	96,112	-	26,238	3,000	-	366,238
60-90100	E&G BENEFIT POOL	-	-	-	12,559,530	-	-	-	12,559,530
60-90500	E&G TRANSFERS (ATHLETICS)	-	-	-	-	811,942	-	-	811,942
60-90500	E&G TRANSFERS (UCOPE)	-	-	-	-	110,000	-	-	110,000

ACCOUNT	DESCRIPTION	FACULTY	STAFF	HOURLY	BENEFITS	CURRENT	TRAVEL	CAPITAL	TOTALS
60-90600	STUDENT CENTER RENT	-	-	-	-	109,673	-	-	109,673
60-90800	OTHER REIMBURSE	-	-	-	-	(214,719)	-	-	(214,719)
60-90900	CONTINGENCY	-	-	38,394	-	1,656,718	16,500	-	1,711,612
60	INSTITUTIONAL SUPPORT	-	4,199,015	434,767	12,559,530	3,982,049	87,832	63,554	21,326,747
70-70000	PHYSICAL PLANT ADMIN	-	244,710	53,816	-	59,098	4,000	57,486	419,110
70-70050	CAPTIVE FLEET REPLACE	-	-	8,000	-	52,300	-	-	60,300
70-70100	CODE & MAINT CONTRACTS	-	-	-	-	146,489	-	-	146,489
70-70150	HAZARD WASTE REMOVAL	-	-	-	-	12,500	-	-	12,500
70-70200	ENERGY CONSERVATION	-	-	-	-	20,000	-	-	20,000
70-70350	CAMPUS DEVELOPMENT	-	-	-	-	23,298	-	20,000	43,298
70-70400	CONSULTANTS	-	-	-	-	5,000	-	-	5,000
70-72000	UTILITY SERVICES	-	554,200	54,037	-	234,955	2,500	20,000	865,692
70-72100	UTIL SERV - GARBAGE	-	-	-	-	46,000	-	-	46,000
70-72200	UTIL SERV - SEWER & WTR	-	-	-	-	78,000	-	-	78,000
70-72300	HEAT PLANT OPERATION	-	144,125	74,362	-	37,926	-	-	256,413
70-72500	UTIL SERV - FUEL & PWR	-	-	-	-	2,261,906	-	-	2,261,906
70-73000	CUSTODIAL SERVICES	-	435,371	527,706	-	230,400	2,000	30,000	1,225,477
70-74000	REPAIRS & RENOVATION	-	409,779	107,147	-	208,731	2,000	20,000	747,657
70-76000	GROUNDS	-	277,950	126,646	-	77,199	3,000	40,000	524,795
70-90700	AUXILIARY REIMBURSE	-	-	-	-	(65,400)	-	-	(65,400)
70	O & M PLANT	-	2,066,135	951,714	-	3,428,402	13,500	187,486	6,647,237
80-01400	SPECIAL SCHOLARSHIPS (NEED-BASED)	-	-	-	-	85,000	-	-	85,000
80-01400	SPECIAL SCHOLARSHIPS (ACADEMICS)	-	-	-	-	343,466	-	-	343,466
80-01400	SPECIAL SCHOLARSHIPS (ATHLETICS)	-	-	-	-	219,329	-	-	219,329
80	STUDENT FINANCIAL AID	-	-	-	-	647,795	-	-	647,795
TOTALS	ALL E&G ACCOUNTS	15,044,340	14,054,363	2,087,982	12,559,530	9,740,796	554,652	476,237	54,517,900