

SUU

**SOUTHERN
UTAH
UNIVERSITY**

LEARNING LIVES FOREVER™



**Budget Desk Reference
Fiscal Year 2010-2011**

SUU Budget Book

2010-2011

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. 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 Office Vision Statement:

The Budget Office 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 Office 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 Office. 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 eight member institutions of the Utah System of Higher Education (USHE). A large portion of funding for USHE institutions comes from appropriations provided by the State of Utah. Appropriations for USHE institutions are determined by the legislative branch of state government, with input and counsel from the Utah Governor's Office and 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.

In addition to state tax dollars, another large 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 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 bills at the conclusion of each legislative session is the culmination of months of preparation and deliberation. Funding for higher education 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 May-July	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 July/August	OCHE collects and analyzes the institutional requests. OCHE prepares consolidated base budget recommendations 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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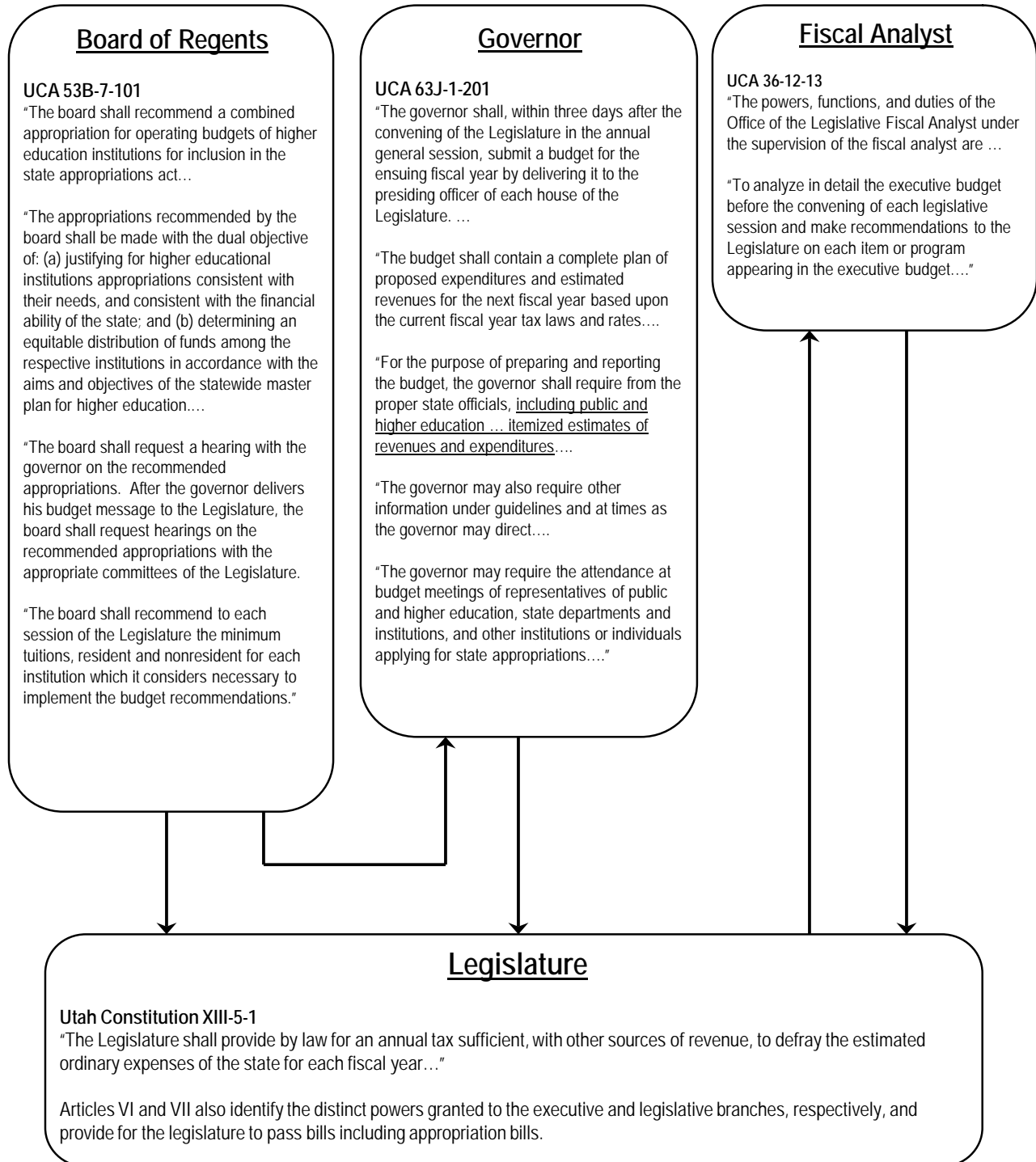
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<p>Item: Dates:</p>	<p>Legislative Deliberations January-March</p>	<p>The Legislative Executive Appropriations Committee (EAC) has subcommittees which hold hearings on the budget recommendations; the Higher Education Appropriations Subcommittee looks 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.</p>
<p>Item: Dates:</p>	<p>Governor's Signature March-April</p>	<p>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.</p>
<p>Item: Dates:</p>	<p>Budget Approval and Implementation May-June</p>	<p>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.</p>

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, facilities operation and maintenance, enrollment growth, and library and 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:

- **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 funded from state appropriations and tuition, and are 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 appropriated and non-appropriated budgets are the responsibility of specifically assigned departments. In addition, the Budget Office ensures that budgets are 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. The institutional Board 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 (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

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⁾

U of U ⁽²⁾	USU ⁽³⁾	WSU	SUU	Snow	DSC	USU-CEU	UVU	SLCC
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Undergraduate Tuition

Resident Students	\$5,427.00	\$4,346.00	\$3,559.00	\$4,196.00	\$2,356.00	\$2,940.00	\$2,270.00	\$3,672.00	\$2,520.00
Nonresident Students	18,994.00	13,993.00	11,150.00	13,846.00	8,594.00	11,568.00	4,540.00	11,630.00	8,760.00

Fees

Student Activity/Support Fees	\$111.80	\$172.26	\$257.90	\$152.00	\$122.20	\$241.08	\$157.70	\$120.68	\$118.50
Building Bond Fees	0.00	127.60	211.84	212.00	0.00	0.00	0.00	154.68	118.00
Building Support Fees	231.48	17.50	64.82	0.00	176.30	84.66	76.00	63.48	58.00
Athletic Fees	152.44	246.44	127.18	104.00	42.00	114.56	20.00	213.52	60.00
Health Fees	40.96	78.86	56.64	8.00	9.60	1.50	39.50	21.20	27.00
Technology Fees	227.04	127.72	24.92	64.00	31.90	104.90	38.50	28.68	19.50
Other Fees	83.20	33.98	8.32	0.00	8.00	2.50	68.30	13.76	11.00
Total Fees	\$846.92	\$804.36	\$751.62	\$540.00	\$390.00	\$549.20	\$400.00	\$616.00	\$412.00

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	\$6,273.92	\$5,150.36	\$4,310.62	\$4,736.00	\$2,746.00	\$3,489.20	\$2,670.00	\$4,288.00	\$2,932.00
Nonresident Students	19,840.92	14,797.36	11,901.62	14,386.00	8,984.00	12,117.20	4,940.00	12,246.00	9,172.00
Fees as a % of Resident Undergraduate Tuition and Fees	13.50%	15.62%	17.44%	11.40%	14.20%	15.74%	14.98%	14.37%	14.05%

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 April 2010

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FY11 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 2011 Capital Improvements

As approved by Utah State Building Board, April 2010

Demolish City Pool & Create Intramural Ball Fields	\$250,000
Exterior Window Replacement: General Classroom	\$200,000
Replace Boiler #1: Heat Plant	\$1,000,000
Roof Replacement: Engineering And Technology	\$200,000
Concrete And Asphalt Replacement	\$100,000
Total Allocation	\$1,750,000

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FORM A-1 Budget 2010-11. 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	224.37			9.00								233.37
2. Adjunct / Wage Rated Faculty	101.09				4.17							105.26
3. Teaching Assistants												0.00
4. Executives				1.00	8.00		3.00	9.00		1.00		22.00
5. Staff	35.65		3.16	11.03	44.12	42.57	45.33	73.69		53.50		309.05
6. Total FTE (lines 1 to 5)	361.11	0.00	3.16	21.03	56.29	42.57	48.33	82.69	0.00	54.50	0.00	669.68
1. Regular Faculty	\$13,248,633			\$511,380								\$13,760,013
2. Adjunct / Wage Rated Faculty	1,698,367				70,000							1,768,367
3. Teaching Assistants												0
4. Executives				100,000	876,452		317,322	1,177,151		103,302		2,574,227
5. Staff	1,192,870		190,197	390,136	2,128,314	1,739,573	1,741,365	3,428,112		2,096,293		12,906,860
6. Wage Payroll	468,820		4,200	78,817	291,746	55,375	303,351	483,894		1,130,690		2,816,893
7. Total Salaries and Wages (lines 1 to 6)	16,608,690	0	194,397	1,080,333	3,366,512	1,794,948	2,362,038	5,089,157	0	3,330,285	0	33,826,360
8. Employee Benefits	6,171,789		90,297	434,726	1,284,661	868,575	982,372	2,614,407		1,269,505		13,716,332
9. Total Personal Services (lines 7 & 8)	22,780,479	0	284,694	1,515,059	4,651,173	2,663,523	3,344,410	7,703,564	0	4,599,790	0	47,542,692
10. Travel	92,975			5,500	263,622		57,629	150,793		5,000		575,519
11. Current Expense	795,770		33,160	307,642	626,481		353,926	2,091,427	764,162	1,300,207		6,272,775
12. Fuel and Power										2,121,590		2,121,590
13. Equipment	6,000			25,000	144,611		8,576	52,764		146,087		383,038
14. Total Non-Personal Svcs. (lines 10 to 13)	894,745	0	33,160	338,142	1,034,714	0	420,131	2,294,984	764,162	3,572,884	0	9,352,922
21. Total Expenditures (line 9 + line 14)	23,675,224	0	317,854	1,853,201	5,685,887	2,663,523	3,764,541	9,998,548	764,162	8,172,674	0	56,895,614
22. Transfers To Other Funds											888,486	888,486
23. Total Expenditures & Transfers	\$23,675,224	\$0	\$317,854	\$1,853,201	\$5,685,887	\$2,663,523	\$3,764,541	\$9,998,548	\$764,162	\$8,172,674	\$888,486	\$57,784,100

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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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2010-11 Base Budgets

The pages that follow are a summary report of appropriated budgets for fiscal year 2010-11. 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, 2010. Base budgets are subject to change during the year.

ACCOUNT	DESCRIPTION	FACULTY	STAFF	HOURLY	BENEFITS	CURRENT	TRAVEL	CAPITAL	TOTALS
10-10020	ACADEMIC AFFAIRS	112,718	-	3,646	-	143,732	-	-	260,096
10-10060	SUMMER SCHOOL	800,000	-	-	-	-	-	-	800,000
10-10245	VENTURE COURSE	13,000	-	-	-	8,140	1,000	-	22,140
10-10260	HONORS PROGRAM	-	21,968	-	-	30,000	-	-	51,968
10-10280	ENVIRONMENTAL EDUC	-	-	-	-	38,475	1,500	-	39,975
10-10320	CONVOCATIONS	-	5,150	4,821	-	46,715	5,875	-	62,561
10-10420	TUTORING CENTER	-	108,690	67,000	-	-	-	-	175,690
10-10450	TESTING CENTER	-	23,762	20,698	-	2,000	-	-	46,460
10-12010	PVA INSTRUCTIONAL RESERVE	15,705	-	-	-	-	-	-	15,705
10-12200	ART	632,044	24,749	4,500	-	7,500	4,500	-	673,293
10-12300	MUSIC	497,792	25,265	4,500	-	7,500	4,500	6,000	545,557
10-12400	THEATRE & DANCE	594,492	33,183	7,000	-	7,500	4,500	-	646,675
10-12500	MFA PROGRAM	71,324	-	32,000	-	4,500	4,500	-	112,324
10-13010	HSS INSTRUCTIONAL RESERVE	49,139	-	-	-	-	-	-	49,139
10-13100	COMMUNICATIONS	707,096	28,880	17,500	-	13,605	-	-	767,081
10-13190	COMMUNICATION MASTERS	4,000	-	-	-	-	-	-	4,000
10-13200	ENGLISH	724,470	23,049	36,000	-	17,441	-	-	800,960
10-13250	REVIEW ENGLISH	10,500	-	-	-	-	-	-	10,500
10-13300	FOREIGN LAN & HUM	495,547	27,402	13,000	-	10,796	-	-	546,745
10-13400	PSYCHOLOGY	568,859	61,690	16,000	-	12,323	-	-	658,872
10-13600	HISTORY & SOCIOLOGY	633,135	26,481	11,400	-	12,391	-	-	683,407
10-13700	POLI SCI & CRIM JUST	495,707	27,931	13,700	-	11,360	-	-	548,698
10-13710	POLCJ - PRESIDENT EMERITUS	-	19,500	-	-	-	-	-	19,500
10-13750	MASTER OF PUBLIC ADMINISTRATION	5,400	-	-	-	2,000	-	-	7,400
10-14010	BUSINESS INSTRUCTIONAL RESERVE	45,250	-	-	-	-	-	-	45,250
10-14100	ACCOUNTING	598,742	27,045	-	-	-	-	-	625,787
10-14300	ECONOMICS & FINANCE	564,514	-	-	-	-	-	-	564,514
10-14500	MANAGEMENT & MARKET	805,769	-	-	-	5,960	4,000	-	815,729
10-14800	MILITARY SCIENCE	-	18,282	5,000	-	10,000	-	-	33,282
10-15010	EDUCATION INSTRUCTIONAL RESERVE	58,770	-	13,260	-	12,244	-	-	84,274
10-15100	TEACHER EDUCATION	645,928	46,768	10,080	-	28,000	10,000	-	740,776
10-15120	GRADUATE EDUCATION	630,304	75,209	10,080	-	16,000	8,000	-	739,593
10-15130	FIELD SERVICES	30,000	-	5,040	-	-	-	-	35,040
10-15200	PHYS EDUCATION	441,469	30,591	5,040	-	15,000	5,000	-	497,100
10-15300	PHYS ED OUTDOOR REC & MAN	55,600	-	-	-	24,000	6,000	-	85,600

ACCOUNT	DESCRIPTION	FACULTY	STAFF	HOURLY	BENEFITS	CURRENT	TRAVEL	CAPITAL	TOTALS
10-16010	CIET INSTRUCTIONAL RESERVE	55,603	-	90,000	-	-	-	-	145,603
10-16300	COMP SCI & INFO SYS	482,403	25,033	5,000	-	18,800	-	-	531,236
10-16500	TECHNOLOGY & CONSTRUCTION MGT	333,867	37,804	5,000	-	15,436	-	-	392,107
10-16600	INTEGRATED ENGINEERING	237,974	38,303	5,000	-	12,864	-	-	294,141
10-17010	SCIENCE INSTRUCTIONAL RESERVE	95,927	-	14,000	-	-	-	-	109,927
10-17100	PHYSICAL SCIENCE	877,225	109,592	9,949	-	13,935	5,100	-	1,015,801
10-17200	ENGINEERING INIT	179,961	47,431	-	-	108,446	7,500	-	343,338
10-17300	AGRICULTURE & NUT SCI	371,304	69,214	4,313	-	6,152	2,100	-	453,083
10-17500	MATHEMATICS	731,190	27,393	5,500	-	28,300	-	-	792,383
10-17600	BIOLOGY	689,660	69,338	9,738	-	14,735	3,900	-	787,371
10-17800	NURSING	533,792	87,222	-	-	70,094	5,000	-	696,108
10-18010	FIRST-YEAR EXPERIENCE	35,720	46,000	-	-	-	-	-	81,720
10-21000	DISTANCE EDUCATION	-	-	-	-	19,826	10,000	-	29,826
10-21050	UNIVERSITY CENTER	15,100	-	-	-	-	-	-	15,100
10	INSTRUCTION TOTALS	14,947,000	1,212,925	448,765	-	795,770	92,975	6,000	17,503,435
30-01120	REGIONAL SERVICES PARTNERSHIPS	-	86,434	-	-	29,660	-	-	116,094
30-14900	SMALL BUSINESS DVLP CNTR	-	27,378	-	-	-	-	-	27,378
30-43010	RURAL HEALTH PARTNERSHIPS	-	80,585	-	-	3,500	-	-	84,085
30	PUBLIC SERVICE TOTALS	-	194,397	-	-	33,160	-	-	227,557
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	-	100,059	13,148	-	16,000	-	-	129,207
40-10120	ASCAP/BMI	-	-	-	-	77,261	-	-	77,261
40-10140	FACULTY DEVELOPMENT	-	15,000	-	-	15,000	135,000	-	165,000
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	-	-	-	-	22,400	-	-	22,400
40-10380	ACADEMIC GRANTS	-	93,745	4,630	-	12,000	3,000	-	113,375
40-10430	CIVIC ENGAGEMENT	-	10,000	-	-	13,000	5,000	-	28,000
40-11000	ASSOCIATE PROVOST	-	244,535	-	-	9,021	4,500	-	258,056
40-11040	INSTITUTIONAL RESEARCH	-	90,000	-	-	10,000	-	-	100,000
40-11050	ASSESSMENT	-	-	-	-	25,658	-	-	25,658

ACCOUNT	DESCRIPTION	FACULTY	STAFF	HOURLY	BENEFITS	CURRENT	TRAVEL	CAPITAL	TOTALS
40-11100	INFORMATION TECH	-	364,544	23,209	-	129,987	4,481	32,579	554,800
40-11160	CAMPUS TECH SUPPORT	-	-	-	-	-	-	94,532	94,532
40-11170	INFORMATION MEDIATION	-	45,816	-	-	25,673	1,994	-	73,483
40-11200	ASSOCIATE PROVOST - GRAD PROG	-	-	-	-	5,000	-	-	5,000
40-12000	PVA - DEAN	-	190,645	20,500	-	11,734	8,500	-	231,379
40-12800	BRAITHWAITE GALLERY	-	52,000	2,000	-	4,000	-	-	58,000
40-13000	HSS - DEAN	-	177,701	13,400	-	26,805	-	-	217,906
40-13180	STUDENT MEDIA	-	207,534	-	-	-	-	-	207,534
40-14000	BUSINESS - DEAN	-	205,876	32,000	-	31,914	22,500	17,500	309,790
40-15000	EDUCATION - DEAN	-	171,409	20,000	-	25,000	8,000	-	224,409
40-16000	CIET - DEAN	-	103,000	12,500	-	13,356	-	-	128,856
40-17000	SCIENCE - DEAN	-	147,719	10,000	-	35,922	10,000	-	203,641
40-18000	UNIVERSITY - DEAN	-	213,063	22,098	-	19,954	10,000	-	265,115
40-18020	ACADEMIC & CAREER ADVISING	-	428,905	-	-	13,000	5,000	-	446,905
40-18110	LEADERSHIP ENGAGEMENT	-	10,000	-	-	3,000	-	-	13,000
40-18120	CREATIVE/INNOVATIVE ENGAGEMENT	-	5,000	-	-	3,000	-	-	8,000
40-18130	OUTDOOR ENGAGEMENT	-	10,000	-	-	3,000	-	-	13,000
40-20000	CONTINUING & PROF STUDIES	-	197,533	16,131	-	28,422	4,500	-	246,586
40	ACADEMIC SUPPORT	70,000	3,106,896	189,616	-	626,481	263,622	144,611	4,401,226
42-30000	LIBRARY	511,380	492,086	76,867	-	275,642	5,500	25,000	1,386,475
42-36000	ACADEMIC LIBRARY SUPPORT	-	-	-	-	32,000	-	-	32,000
42	LIBRARY	511,380	492,086	76,867	-	307,642	5,500	25,000	1,418,475
50-01450	ENROLLMENT MGMT	-	142,242	9,259	-	62,958	9,957	-	224,416
50-01700	COMMENCEMENT	-	-	-	-	12,249	-	-	12,249
50-10480	REGISTRAR	-	220,433	13,491	-	6,567	-	-	240,491
50-51000	VP STUDENT SERVICES	-	179,280	12,300	-	27,905	3,648	3,076	226,209
50-51200	IN-SERVICE TRAINING	-	-	-	-	1,000	-	-	1,000
50-51300	RESIDENCE LIFE	-	47,000	-	-	-	-	-	47,000
50-51400	EMERGENCY MANAGEMENT	-	-	-	-	41,500	7,500	-	49,000
50-51500	STRATEGIC PLANNING/RETENTION	-	-	-	-	40,000	5,000	-	45,000
50-52000	ADA PROGRAM	-	65,041	11,682	-	18,445	5,811	5,500	106,479
50-52100	ADA HEARING IMPAIRED	-	-	-	-	43,200	-	-	43,200
50-52540	MULTICULTURAL CENTER	-	47,791	3,915	-	9,391	1,343	-	62,440
50-53000	EMPLOYMENT RELATIONS	-	69,364	30,000	-	5,000	-	-	104,364
50-55100	HEALTH SERVICES	-	-	-	-	507	-	-	507

ACCOUNT	DESCRIPTION	FACULTY	STAFF	HOURLY	BENEFITS	CURRENT	TRAVEL	CAPITAL	TOTALS
50-55200	DRUG & ALCOHOL PREV	-	31,625	-	-	3,544	500	-	35,669
50-55300	COUNSELING	-	316,117	-	-	2,655	-	-	318,772
50-55350	CENTER FOR WOMEN & FAMILY	-	-	2,486	-	15,000	-	-	17,486
50-55400	CAMPUS RECREATION	-	40,370	10,221	-	-	-	-	50,591
50-55450	AQUATIC CENTER	-	31,826	8,684	-	-	-	-	40,510
50-56000	STUDENT ACTIVITIES	-	-	-	-	-	4,195	-	4,195
50-56010	SERVICE LEARNING	-	49,296	-	-	-	-	-	49,296
50-56015	STUDENT INVOLVEMENT & LEADERSHIP	-	326	-	-	-	-	-	326
50-56025	OUTDOOR RECREATION CNTR	-	16,201	9,815	-	3,500	-	-	29,516
50-56700	WAUKEENYANS	-	18,612	-	-	-	-	-	18,612
50-56750	CHEERLEADERS	-	19,260	-	-	-	-	-	19,260
50-58000	ASSISTANT VP STUDENT SERVICES	-	85,010	-	-	3,781	2,480	-	91,271
50-58500	ADMISSIONS	-	432,180	-	-	15,924	8,188	-	456,292
50-59000	STUDENT RECRUITMENT	-	-	119,514	-	19,785	8,000	-	147,299
50-59500	FINANCIAL AID	-	303,704	14,993	-	21,015	1,007	-	340,719
50	STUDENT SERVICES	-	2,115,678	246,360	-	353,926	57,629	8,576	2,782,169
52-80000	ATHLETIC ADMIN	-	320,728	-	-	-	-	-	320,728
52-80010	SPORTS INFORMATION	-	98,455	-	-	-	-	-	98,455
52-80030	ATHLETIC ADVISEMENT	-	35,143	-	-	-	-	-	35,143
52-80060	SPORTS MEDICINE	-	119,183	-	-	-	-	-	119,183
52-80100	BASEBALL	-	42,784	-	-	-	-	-	42,784
52-80200	MENS BASKETBALL	-	202,819	-	-	-	-	-	202,819
52-80300	FOOTBALL	-	334,408	-	-	-	-	-	334,408
52-80400	GOLF	-	40,500	-	-	-	-	-	40,500
52-80500	TRACK & CROSS COUNTRY	-	102,036	-	-	-	-	-	102,036
52-80600	TENNIS	-	32,821	-	-	-	-	-	32,821
52-80700	WOMENS BASKETBALL	-	140,230	-	-	-	-	-	140,230
52-80750	VOLLEYBALL	-	78,415	-	-	-	-	-	78,415
52-80800	SOFTBALL	-	70,775	-	-	-	-	-	70,775
52-80900	GYMNASTICS	-	113,789	-	-	-	-	-	113,789
52-80950	SOCCER	-	62,862	-	-	-	-	-	62,862
52	ATHLETICS	-	1,794,948	-	-	-	-	-	1,794,948
60-01000	PRESIDENT'S OFFICE	-	321,926	4,984	-	130,268	9,849	14,230	481,257
60-01045	FACULTY ATHLETIC REP	-	-	-	-	-	1,000	-	1,000
60-01050	BOARD OF TRUSTEES	-	-	-	-	16,924	7,571	-	24,495

ACCOUNT	DESCRIPTION	FACULTY	STAFF	HOURLY	BENEFITS	CURRENT	TRAVEL	CAPITAL	TOTALS
60-01055	INTERNAL AUDIT	-	67,000	6,200	-	3,000	1,000	-	77,200
60-01070	CAMPUS ACCREDITATION	-	-	-	-	38,961	-	-	38,961
60-01080	PRESIDENTIAL RESERVE	-	-	-	-	36,522	-	-	36,522
60-01100	GOVERNMENTAL RELATIONS	-	105,718	-	-	-	13,659	-	119,377
60-01110	REGIONAL SERVICES	-	90,317	-	-	18,942	-	-	109,259
60-01130	OUTDOOR INITIATIVES	-	-	-	-	17,500	-	-	17,500
60-01150	TOURNAMENTS & RECOG	-	-	-	-	8,426	-	-	8,426
60-01160	STAFF DEVELOPMENT	-	-	-	-	-	25,000	-	25,000
60-01200	PEP BAND SUPPORT	-	-	7,121	-	-	-	-	7,121
60-01300	STAFF ASSOCIATION	-	4,368	-	-	5,740	-	-	10,108
60-01500	VP UNIVERSITY RELATIONS	-	105,143	13,741	-	123,939	5,332	-	248,155
60-01650	INFORMATION SERVICES	-	352,988	1,690	-	2,915	506	-	358,099
60-01900	LEGAL COUNSEL	-	1,350	-	-	2,126	-	-	3,476
60-10000	PROVOST'S OFFICE	-	243,694	14,383	-	28,171	5,000	2,665	293,913
60-11110	ADMIN SYSTEMS	-	699,586	49,412	-	233,816	6,600	35,869	1,025,283
60-41000	VP ADVANCEMENT	-	648,261	44,608	-	75,000	25,000	-	792,869
60-42000	ALUMNI RELATIONS	-	156,031	7,220	-	40,000	5,000	-	208,251
60-61000	VP FINANCE & FACILITIES	-	174,014	14,350	-	13,482	21,795	-	223,641
60-61500	STRATEGIC INITIATIVES	-	7,216	-	-	65,762	-	-	72,978
60-61600	CAMPUS MANDATES	-	-	-	-	11,563	1,000	-	12,563
60-61700	PROPERTY MANAGEMENT	-	-	-	-	59,202	-	-	59,202
60-63000	ASST VP FINANCIAL SERVICES	-	128,545	-	-	14,000	2,800	-	145,345
60-63300	BURSAR	-	111,325	-	-	428,855	-	-	540,180
60-63330	CENTRUM TICKET OFFICE	-	43,200	8,545	-	-	-	-	51,745
60-63370	POST OFFICE	-	58,940	-	-	-	-	-	58,940
60-65000	PURCHASING	-	138,497	1,826	-	5,438	1,000	-	146,761
60-65500	SUSTAINABILITY INITIATIVES	-	-	-	-	25,000	-	-	25,000
60-66000	CONTROLLER	-	596,644	44,610	-	58,616	3,993	-	703,863
60-67000	BUDGET	-	118,650	-	-	2,704	2,688	-	124,042
60-69000	HUMAN RESOURCES	-	185,749	15,306	-	14,702	3,000	-	218,757
60-69050	H.R. - PEOPLE ADMIN	-	-	-	-	15,500	-	-	15,500
60-69200	STAFF RELOCATION FUND	-	-	-	-	14,110	-	-	14,110
60-69300	WELLNESS PROGRAM	-	14,111	-	-	12,370	-	-	26,481
60-69400	STAFF RECRUITMENT	-	-	-	-	-	6,000	-	6,000
60-75000	SAFETY & RISK	-	-	25,000	-	20,000	-	-	45,000

ACCOUNT	DESCRIPTION	FACULTY	STAFF	HOURLY	BENEFITS	CURRENT	TRAVEL	CAPITAL	TOTALS
60-78000	LIAB & FIRE INSURANCE	-	-	-	-	272,824	-	-	272,824
60-79000	RECEIVING	-	45,232	22,000	-	6,000	-	-	73,232
60-79100	MOTOR POOL ALT FUEL	-	-	-	-	5,073	-	-	5,073
60-79500	PUBLIC SAFETY	-	248,544	96,112	-	25,198	3,000	-	372,854
60-90100	E&G BENEFIT POOL	-	-	-	13,716,332	-	-	-	13,716,332
60-90500	E&G TRANSFERS (ATHLETICS)	-	-	-	-	888,486	-	-	888,486
60-90600	STUDENT CENTER RENT	-	-	-	-	112,573	-	-	112,573
60-90800	OTHER FUNDS REIMBURSED	-	-	-	-	(175,773)	-	-	(175,773)
60-90900	CONTINGENCY	-	-	45,000	-	301,978	-	-	346,978
60	INSTITUTIONAL SUPPORT	-	4,667,049	422,108	13,716,332	2,979,913	150,793	52,764	21,988,959
70-70000	PHYSICAL PLANT ADMIN	-	278,725	193,248	-	162,174	5,000	83,087	722,234
70-70050	CAPTIVE FLEET REPLACE	-	-	4,000	-	5,000	-	-	9,000
70-70100	CODE & MAINT CONTRACTS	-	-	-	-	158,489	-	-	158,489
70-70150	HAZARD WASTE REMOVAL	-	-	-	-	12,500	-	-	12,500
70-70200	ENERGY CONSERVATION	-	-	-	-	20,000	-	-	20,000
70-70300	INSTITUTIONAL RESIDENCE MAINT	-	-	-	-	13,500	-	-	13,500
70-70350	CAMPUS DEVELOPMENT	-	-	-	-	45,000	-	-	45,000
70-70400	CONSULTANTS	-	-	-	-	10,000	-	-	10,000
70-72000	UTILITY SERVICES	-	578,320	48,925	-	233,615	-	15,000	875,860
70-72100	UTIL SERV - GARBAGE	-	-	-	-	50,000	-	-	50,000
70-72200	UTIL SERV - SEWER & WTR	-	-	-	-	93,000	-	-	93,000
70-72300	HEAT PLANT OPERATION	-	146,229	75,000	-	50,000	-	-	271,229
70-72500	UTIL SERV - FUEL & PWR	-	-	-	-	2,115,190	-	-	2,115,190
70-73000	CUSTODIAL SERVICES	-	443,078	533,225	-	214,715	-	15,000	1,206,018
70-74000	REPAIRS & RENOVATION	-	448,366	118,925	-	195,807	-	13,000	776,098
70-76000	GROUNDS	-	333,837	128,407	-	108,207	-	20,000	590,451
70-90700	AUXILIARY REIMBURSE	-	-	-	-	(65,400)	-	-	(65,400)
70	O & M PLANT	-	2,228,555	1,101,730	-	3,421,797	5,000	146,087	6,903,169
80-01400	SPECIAL SCHOLARSHIPS (NEED-BASED)	-	-	-	-	195,000	-	-	195,000
80-01400	SPECIAL SCHOLARSHIPS (ACADEMICS)	-	-	-	-	329,043	-	-	329,043
80-01400	SPECIAL SCHOLARSHIPS (ATHLETICS)	-	-	-	-	210,119	-	-	210,119
80-01400	HOUSING SCHOLARSHIPS (HONORS)	-	-	-	-	30,000	-	-	30,000
80	STUDENT FINANCIAL AID	-	-	-	-	764,162	-	-	764,162
TOTALS	ALL E&G ACCOUNTS	15,528,380	15,812,534	2,485,446	13,716,332	9,282,851	575,519	383,038	57,784,100