

SUU

SOUTHERN
UTAH
UNIVERSITY

LEARNING LIVES FOREVER™



**Budget Desk Reference
Fiscal Year 2011-2012**

SUU Budget Book

2011-2012

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, a dynamic teaching and learning community inspired by its unique natural surroundings. As Utah's designated public liberal arts and sciences university, SUU engages students in a personalized and rigorous experiential education, empowering them to be productive citizens, socially responsible leaders, high achievers and lifelong learners.

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.

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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. 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. Other fees 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. In addition to the governor and legislature, 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).

Item: Dates:	Guidelines and Hearings June-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 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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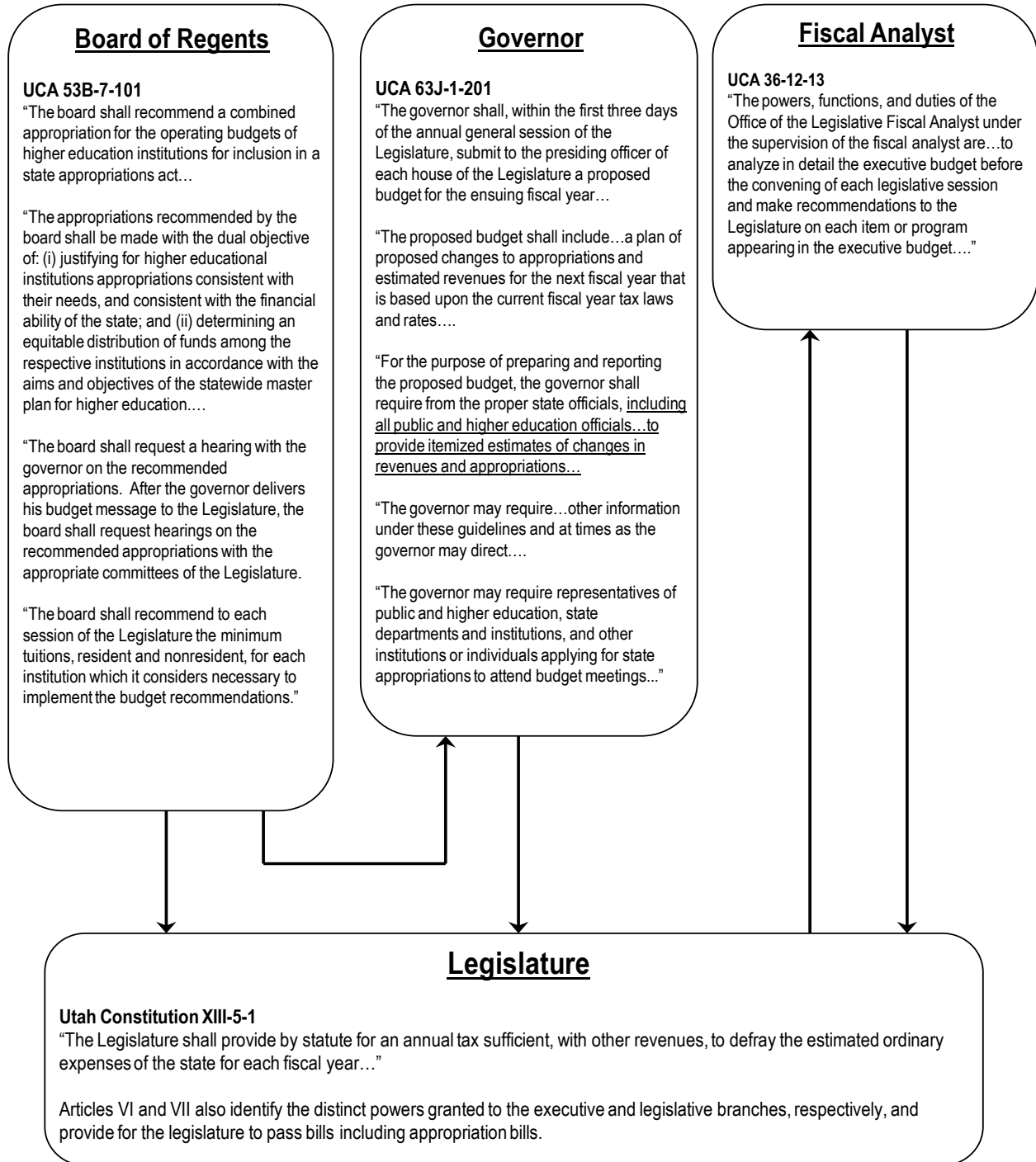
<p>Item: Dates:</p>	<p>Legislative Deliberations January-March</p>	<p>The Legislative Executive Appropriations Committee (EAC) has subcommittees which hold hearings on the budget recommendations; the Higher Education Appropriations Subcommittee looks specifically at the SBR request and the governor's 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, mission-based initiatives, enrollment growth, and library and technology programs. 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 tuition and fee revenue.

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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 medical 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 exceeding \$3,000 and other capital acquisitions.

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 and Contract Budgets

The budget process for grants and 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

Auxiliary enterprises are self-supporting activities which 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 general 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 divisional 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 by the Board of Regents. 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	UVU	SLCC
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Undergraduate Tuition

Resident Students	\$5,850.00	\$4,737.00	\$3,773.00	\$4,658.00	\$2,520.00	\$3,288.00	\$3,944.00	\$2,640.00
Nonresident Students	20,476.00	15,253.00	11,484.00	15,370.00	9,196.00	12,960.00	12,300.00	9,192.00

Fees

Student Activity/Support Fees	\$131.36	\$187.76	\$242.84	\$152.00	\$63.90	\$266.10	\$121.44	\$120.50
Building Bond Fees	0.00	127.60	194.52	212.00	0.00	0.00	178.68	118.00
Building Support Fees	258.48	17.50	60.28	0.00	234.60	99.00	62.48	58.00
Athletic Fees	164.72	246.44	118.32	104.00	42.00	120.00	213.52	60.00
Health Fees	40.96	78.86	52.34	8.00	9.60	10.00	21.20	27.00
Technology Fees	227.04	127.72	97.54	64.00	31.90	104.90	28.68	16.50
Other Fees	90.20	40.00	8.36	0.00	8.00	0.00	12.00	12.00
Total Fees	\$912.76	\$825.88	\$774.20	\$540.00	\$390.00	\$600.00	\$640.00	\$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	\$6,762.76	\$5,562.88	\$4,547.20	\$5,198.00	\$2,910.00	\$3,888.00	\$4,584.00	\$3,052.00
Nonresident Students	21,388.76	16,078.88	12,258.20	15,910.00	9,586.00	13,560.00	12,940.00	9,604.00
Fees as a % of Resident Undergraduate Tuition and Fees	13.50%	14.85%	17.03%	10.39%	13.40%	15.43%	13.96%	13.50%

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 2011

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FY12 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 2012 Capital Improvements As approved by Utah State Building Board, April 2011

Library Roof Replacement	\$200,000
Science Center Re-Roof	\$55,000
Track Replacement: Stadium	\$500,000
Re-Construct Elevator And Hydraulic Lift System: Electronic Learning Center	\$125,000
Medium Voltage Switching System Upgrade: Phase II	\$150,000
Generator Replacement And Elevator Reconstruction: Randall Jones Theater	\$125,000
Acoustical Upgrade: Music And Multipurpose Buildings	\$84,000
Concrete And Asphalt Replacement: Coliseum, PE, Randall Jones	\$150,000
Exterior Paths Of Travel Study And Improvements: Campus	\$120,000
Various Asphalt Parking Lot Repair/Reconstruction	\$137,000
Total Allocation	\$1,646,000

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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
15. 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
16. Transfers To Other Funds											888,486	888,486
17. 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 2011-12. 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	241.12			9.00			0.75					250.87
2. Adjunct / Wage Rated Faculty	102.82				6.77							109.59
3. Teaching Assistants												0.00
4. Executives				1.00	9.00		2.00	10.00		1.00		23.00
5. Staff	37.64		4.07	11.11	50.79	44.67	44.97	77.59		54.50		325.34
6. Total FTE (lines 1 to 5)	381.58	0.00	4.07	21.11	66.56	44.67	47.72	87.59	0.00	55.50	0.00	708.80
1. Regular Faculty	\$14,292,267			\$516,770			\$52,500					\$14,861,537
2. Adjunct / Wage Rated Faculty	1,727,341				113,745							1,841,086
3. Teaching Assistants												0
4. Executives				100,000	924,938		238,429	1,277,294		105,185		2,645,846
5. Staff	1,336,149		232,627	405,136	2,401,561	1,881,908	1,860,041	3,743,455		2,199,268		14,060,145
6. Wage Payroll	553,067		4,200	83,242	339,469	68,512	317,543	582,098		1,339,972		3,288,103
7. Total Salaries and Wages (lines 1 to 6)	17,908,824	0	236,827	1,105,148	3,779,713	1,950,420	2,468,513	5,602,847	0	3,644,425	0	36,696,717
8. Employee Benefits	6,657,959	0	105,855	450,066	1,429,048	917,722	1,065,521	2,453,279	0	1,333,550	0	14,413,000
9. Total Personal Services (lines 7 & 8)	24,566,783	0	342,682	1,555,214	5,208,761	2,868,142	3,534,034	8,056,126	0	4,977,975	0	51,109,717
10. Travel	92,975			5,500	239,622		53,259	151,793		5,000		548,149
11. Current Expense	747,768		18,160	302,753	628,627		395,916	3,025,872	1,024,162	1,360,642		7,503,900
12. Fuel and Power										2,190,378		2,190,378
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)	846,743	0	18,160	333,253	1,012,860	0	457,751	3,230,429	1,024,162	3,702,107	0	10,625,465
15. Total Expenditures (line 9 + line 14)	25,413,526	0	360,842	1,888,467	6,221,621	2,868,142	3,991,785	11,286,555	1,024,162	8,680,082	0	61,735,182
16. Transfers To Other Funds											1,043,118	921,942
17. Total Expenditures & Transfers	\$25,413,526	\$0	\$360,842	\$1,888,467	\$6,221,621	\$2,868,142	\$3,991,785	\$11,286,555	\$1,024,162	\$8,680,082	\$1,043,118	\$62,778,300

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2011-12 Base Budgets

The pages that follow are a summary report of appropriated budgets for fiscal year 2011-12. 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, 2011. Base budgets are subject to change during the year.

ACCOUNT	DESCRIPTION	FACULTY	STAFF	HOURLY	BENEFITS	CURRENT	TRAVEL	CAPITAL	TOTALS
10-10020	ACADEMIC AFFAIRS	168,990	98,297	3,646	-	90,050	-	-	360,983
10-10060	SUMMER SCHOOL	792,724	-	-	-	-	-	-	792,724
10-10245	VENTURE COURSE	13,000	-	-	-	18,140	1,000	-	32,140
10-10260	HONORS PROGRAM	-	21,968	-	-	30,000	-	-	51,968
10-10280	ENVIRONMENTAL EDUC	-	-	-	-	38,475	1,500	-	39,975
10-10320	CONVOICATIONS	-	-	4,821	-	46,715	5,875	-	57,411
10-10420	TUTORING CENTER	-	114,123	67,000	-	-	-	-	181,123
10-10450	TESTING CENTER	-	24,842	20,698	-	2,000	-	-	47,540
10-12010	PVA INSTRUCTIONAL RESERVE	15,705	-	-	-	-	-	-	15,705
10-12200	ART	694,877	25,808	4,500	-	7,500	4,500	-	737,185
10-12300	MUSIC	556,478	26,204	4,500	-	7,500	4,500	6,000	605,182
10-12400	THEATRE & DANCE	591,072	61,821	7,000	-	7,500	4,500	-	671,893
10-12500	MFA PROGRAM	3,600	75,000	32,000	-	4,500	4,500	-	119,600
10-13010	HSS INSTRUCTIONAL RESERVE	49,139	-	-	-	-	-	-	49,139
10-13100	COMMUNICATIONS	733,751	28,880	17,500	-	13,605	-	-	793,736
10-13150	SPEECH & PRESENTATION CENTER	-	16,000	-	-	-	-	-	16,000
10-13190	COMMUNICATION MASTERS	4,000	-	-	-	-	-	-	4,000
10-13200	ENGLISH	882,155	24,416	36,000	-	17,441	-	-	960,012
10-13250	REVIEW/ ENGLISH	10,500	-	-	-	-	-	-	10,500
10-13300	FOREIGN LANG & PHILOSOPHY	538,022	27,904	13,000	-	10,796	-	-	589,722
10-13400	PSYCHOLOGY	642,429	63,328	16,000	-	12,323	-	-	734,080
10-13600	HISTORY & SOCIOLOGY	654,574	27,545	11,400	-	12,391	-	-	705,910
10-13700	POLI SCI & CRIM JUST	497,494	29,874	13,700	-	11,360	-	-	552,428
10-13750	MASTER OF PUBLIC ADMINISTRATION	25,400	-	-	-	2,000	-	-	27,400
10-14010	BUSINESS INSTRUCTIONAL RESERVE	45,250	-	-	-	-	-	-	45,250
10-14100	ACCOUNTING	625,213	27,397	-	-	-	-	-	652,610
10-14300	ECONOMICS & FINANCE	644,977	-	-	-	-	-	-	644,977
10-14500	MANAGEMENT & MARKET	901,236	-	-	-	5,960	4,000	-	911,196
10-14800	MILITARY SCIENCE	-	18,917	5,000	-	10,000	-	-	33,917
10-15010	EDUCATION INSTRUCTIONAL RESERVE	58,770	-	13,260	-	12,244	-	-	84,274
10-15100	TEACHER EDUCATION	654,432	47,990	10,080	-	28,000	10,000	-	750,502
10-15120	GRADUATE EDUCATION	671,188	80,621	10,080	-	16,000	8,000	-	785,889
10-15130	FIELD SERVICES	30,000	-	5,040	-	-	-	-	35,040
10-15200	PHYS EDUCATION	449,388	31,723	5,040	-	15,000	5,000	-	506,151
10-15300	PHYS ED OUTDOOR REC & MAN	90,630	-	-	-	24,000	6,000	-	120,630
10-16010	CIET INSTRUCTIONAL RESERVE	55,603	-	90,000	-	-	-	-	145,603

ACCOUNT	DESCRIPTION	FACULTY	STAFF	HOURLY	BENEFITS	CURRENT	TRAVEL	CAPITAL	TOTALS
10-16300	COMP SCI & INFO SYS	534,433	25,033	5,000	-	18,800	-	-	583,266
10-16500	TECHNOLOGY & CONSTRUCTION MGT	336,107	38,059	5,000	-	15,436	-	-	394,602
10-16600	INTEGRATED ENGINEERING	244,191	38,303	5,000	-	12,864	-	-	300,358
10-17010	SCIENCE INSTRUCTIONAL RESERVE	95,927	-	14,000	-	-	-	-	109,927
10-17100	PHYSICAL SCIENCE	904,912	109,592	9,949	-	13,935	5,100	-	1,043,488
10-17200	ENGINEERING INIT	180,227	47,431	-	-	108,446	7,500	-	343,604
10-17300	AGRICULTURE & NUT SCI	470,182	73,714	4,313	-	6,152	2,100	-	556,461
10-17500	MATHEMATICS	803,818	28,338	5,500	-	28,300	-	-	865,956
10-17600	BIOLOGY	767,852	70,101	9,738	-	14,735	3,900	-	866,326
10-17800	NURSING	534,292	87,222	4,000	-	65,774	5,000	-	696,288
10-18010	FIRST-YEAR EXPERIENCE	31,970	46,000	-	-	-	-	-	77,970
10-21000	DISTANCE EDUCATION	-	-	-	-	19,826	10,000	-	29,826
10-21050	UNIVERSITY CENTER	15,100	-	-	-	-	-	-	15,100
10	INSTRUCTION TOTALS	16,019,608	1,436,451	452,765	-	747,768	92,975	6,000	18,755,567
30-01120	REGIONAL SERVICES PARTNERSHIPS	-	59,223	-	-	14,660	-	-	73,883
30-14900	SMALL BUSINESS DVLP CNTR	-	85,250	-	-	-	-	-	85,250
30-26000	INTERNATIONAL TRAINING PROJECTS	-	10,875	-	-	-	-	-	10,875
30-43010	RURAL HEALTH PARTNERSHIPS	-	81,479	-	-	3,500	-	-	84,979
30	PUBLIC SERVICE TOTALS	-	236,827	-	-	18,160	-	-	254,987
40-10040	CATALOG	-	-	-	-	15,047	-	-	15,047
40-10092	FACULTY SABBATICAL	-	22,812	-	-	-	-	-	22,812
40-10096	RELEASED TIME	93,745	15,000	-	-	-	-	-	108,745
40-10110	GLOBAL ENGAGEMENT	-	125,451	12,381	-	16,202	-	-	154,034
40-10120	ASCAP/BMI	-	-	-	-	57,261	-	-	57,261
40-10140	FACULTY SCHOLARLY SUPPORT	-	-	-	-	-	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	-	-	-	-	27,400	-	-	27,400
40-10380	ACADEMIC GRANTS	-	125,375	-	-	12,000	3,000	-	140,375
40-10400	FACULTY CENTER	-	-	-	-	15,000	-	-	15,000
40-10405	FACULTY DEVELOPMENT SUPPORT	-	-	-	-	25,000	-	-	25,000
40-10430	COMMUNITY ENGAGEMENT	-	78,662	-	-	12,482	5,000	-	96,144
40-11000	ASSOCIATE PROVOST	-	245,535	-	-	9,021	5,500	-	260,056
40-11050	ASSESSMENT	-	-	-	-	25,658	-	-	25,658

ACCOUNT	DESCRIPTION	FACULTY	STAFF	HOURLY	BENEFITS	CURRENT	TRAVEL	CAPITAL	TOTALS
40-11100	INFORMATION TECH	-	377,539	23,209	-	129,987	4,481	32,579	567,795
40-11160	CAMPUS TECH SUPPORT	-	-	-	-	-	-	94,532	94,532
40-11170	INFORMATION MEDIATION	-	47,752	-	-	25,673	1,994	-	75,419
40-11200	ASSOCIATE PROVOST - GRAD PROG	-	-	-	-	10,000	-	-	10,000
40-12000	PVA - DEAN	-	260,041	20,500	-	11,734	8,500	-	300,775
40-12800	BRAITHWAITE GALLERY	-	52,000	2,000	-	4,000	-	-	58,000
40-13000	HSS - DEAN	-	178,495	13,400	-	26,805	-	-	218,700
40-13180	STUDENT MEDIA	-	222,526	-	-	-	-	-	222,526
40-14000	BUSINESS - DEAN	-	210,589	32,000	-	31,914	22,500	17,500	314,503
40-15000	EDUCATION - DEAN	-	170,843	20,000	-	25,000	8,000	-	223,843
40-17000	SCIENCE - DEAN	-	231,719	22,500	-	49,278	10,000	-	313,497
40-18000	UNIVERSITY - DEAN	-	305,033	27,098	-	17,416	10,000	-	359,547
40-18020	ACADEMIC & CAREER ADVISING	-	541,644	-	-	13,000	5,000	-	559,644
40-18110	LEADERSHIP ENGAGEMENT	-	10,000	-	-	3,000	-	-	13,000
40-18120	CREATIVE/INNOVATIVE ENGAGEMENT	-	-	-	-	3,000	-	-	3,000
40-18130	OUTDOOR ENGAGEMENT	-	-	-	-	3,000	-	-	3,000
40-20000	CONTINUING & PROF STUDIES	-	205,733	16,131	-	28,422	4,500	-	254,786
40-41500	MICHAEL O. LEAVITT CENTER	-	50,000	-	-	-	-	-	50,000
40	ACADEMIC SUPPORT	113,745	3,476,749	189,219	-	628,627	239,622	144,611	4,792,573
42-30000	LIBRARY	516,770	511,511	76,867	-	270,753	5,500	25,000	1,406,401
42-36000	ACADEMIC LIBRARY SUPPORT	-	-	-	-	32,000	-	-	32,000
42	LIBRARY	516,770	511,511	76,867	-	302,753	5,500	25,000	1,438,401
50-01450	ENROLLMENT MGMT	-	135,744	9,259	-	62,958	9,957	-	217,918
50-01700	COMMENCEMENT	-	-	-	-	12,249	-	-	12,249
50-10410	HISPANIC CENTER	52,500	-	-	-	-	-	-	52,500
50-10480	REGISTRAR	-	234,594	-	-	18,683	-	-	253,277
50-51000	VP STUDENT SERVICES	-	281,243	9,300	-	30,138	10,213	3,076	333,970
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	-	-	-	-	4,260	740	-	5,000
50-52000	ADA PROGRAM	-	67,690	11,682	-	18,445	5,811	5,500	109,128
50-52100	ADA HEARING IMPAIRED	-	-	-	-	43,200	-	-	43,200
50-52540	MULTICULTURAL CENTER	-	51,639	3,915	-	9,391	1,343	-	66,288
50-53000	EMPLOYMENT RELATIONS	-	41,965	30,000	-	5,000	-	-	76,965
50-55200	DRUG & ALCOHOL PREV	-	32,196	-	-	3,544	500	-	36,240

ACCOUNT	DESCRIPTION	FACULTY	STAFF	HOURLY	BENEFITS	CURRENT	TRAVEL	CAPITAL	TOTALS
50-55300	COUNSELING	-	359,273	-	-	-	-	-	359,273
50-55350	CENTER FOR WOMEN & FAMILY	-	2,000	2,486	-	15,000	-	-	19,486
50-55400	CAMPUS RECREATION	-	40,726	10,221	-	-	-	-	50,947
50-55450	AQUATIC CENTER	-	33,266	8,684	-	-	-	-	41,950
50-56015	STUDENT INVOLVEMENT & LEADERSHIP	-	32,829	2,000	-	1,750	-	-	36,579
50-56025	OUTDOOR RECREATION CNTR	-	16,455	9,815	-	3,500	-	-	29,770
50-56700	WAUKEENYANS	-	19,362	-	-	-	-	-	19,362
50-56750	CHEERLEADERS	-	20,010	-	-	-	-	-	20,010
50-58500	ADMISSIONS	-	443,531	119,514	-	34,931	16,188	-	614,164
50-59100	INTERNATIONAL STUDENT ENGAGEMENT	-	10,563	-	-	70,000	-	-	80,563
50-59500	FINANCIAL AID	-	314,058	14,993	-	20,367	1,007	-	350,425
50	STUDENT SERVICES	52,500	2,184,144	231,869	-	395,916	53,259	8,576	2,926,264
52-80000	ATHLETIC ADMIN	-	367,204	-	-	-	-	-	367,204
52-80010	SPORTS INFORMATION	-	102,625	-	-	-	-	-	102,625
52-80030	ATHLETIC ADVISEMENT	-	45,000	-	-	-	-	-	45,000
52-80060	SPORTS MEDICINE	-	120,911	-	-	-	-	-	120,911
52-80100	BASEBALL	-	47,491	-	-	-	-	-	47,491
52-80200	MENS BASKETBALL	-	205,052	-	-	-	-	-	205,052
52-80300	FOOTBALL	-	354,153	-	-	-	-	-	354,153
52-80400	GOLF	-	51,396	-	-	-	-	-	51,396
52-80500	TRACK & CROSS COUNTRY	-	113,113	-	-	-	-	-	113,113
52-80600	TENNIS	-	33,953	-	-	-	-	-	33,953
52-80700	WOMENS BASKETBALL	-	141,074	-	-	-	-	-	141,074
52-80750	VOLLEYBALL	-	107,374	-	-	-	-	-	107,374
52-80800	SOFTBALL	-	73,100	-	-	-	-	-	73,100
52-80900	GYMNASTICS	-	122,561	-	-	-	-	-	122,561
52-80950	SOCCER	-	65,413	-	-	-	-	-	65,413
52	ATHLETICS	-	1,950,420	-	-	-	-	-	1,950,420
60-01000	PRESIDENT'S OFFICE	-	390,958	4,984	-	122,390	9,849	14,230	542,411
60-01010	FOUNDERS DAY	-	-	-	-	20,000	-	-	20,000
60-01030	HOLIDAY GALA	-	-	-	-	20,000	-	-	20,000
60-01035	FOOTBALL PREGAME ACTIVITIES	-	-	-	-	10,000	-	-	10,000
60-01045	FACULTY ATHLETIC REP	-	-	-	-	-	1,000	-	1,000
60-01050	BOARD OF TRUSTEES	-	5,000	-	-	16,924	7,571	-	29,495
60-01055	INTERNAL AUDIT	-	118,000	15,724	-	5,000	2,000	-	140,724
60-01070	CAMPUS ACCREDITATION	-	-	-	-	48,961	-	-	48,961

ACCOUNT	DESCRIPTION	FACULTY	STAFF	HOURLY	BENEFITS	CURRENT	TRAVEL	CAPITAL	TOTALS
60-01080	PRESIDENTIAL RESERVE	-	6,007	-	-	142,547	-	-	148,554
60-01100	GOVERNMENTAL RELATIONS	-	96,556	-	-	-	13,659	-	110,215
60-01110	REGIONAL SERVICES	-	101,563	-	-	25,256	-	-	126,819
60-01130	OUTDOOR INITIATIVES	-	-	-	-	4,899	-	-	4,899
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	-	109,346	13,741	-	154,005	5,332	-	282,424
60-01650	INFORMATION SERVICES	-	360,488	4,673	-	2,915	1,926	-	370,002
60-01900	LEGAL COUNSEL	-	1,950	-	-	1,478	-	-	3,428
60-10000	PROVOST'S OFFICE	-	257,571	14,383	-	90,371	5,000	2,665	369,990
60-11040	INSTITUTIONAL RESEARCH	-	139,230	-	-	8,672	-	-	147,902
60-11110	ADMIN SYSTEMS	-	713,353	46,429	-	233,184	5,180	35,869	1,034,015
60-41000	VP ADVANCEMENT	-	664,382	44,608	-	96,657	25,000	-	830,647
60-42000	ALUMNI RELATIONS	-	164,882	7,220	-	65,000	5,000	-	242,102
60-61000	VP FINANCE & FACILITIES	-	181,308	39,912	-	13,482	21,795	-	256,497
60-61500	STRATEGIC INITIATIVES	-	18,876	-	-	110,735	-	-	129,611
60-61600	CAMPUS MANDATES	-	-	-	-	11,563	1,000	-	12,563
60-61700	PROPERTY MANAGEMENT	-	-	38,095	-	115,502	-	-	153,597
60-63000	ASST VP FINANCE - TREASURER	-	102,792	-	-	14,000	2,800	-	119,592
60-63300	BURSAR	-	113,429	-	-	428,855	-	-	542,284
60-63330	CENTRUM TICKET OFFICE	-	44,954	8,545	-	-	-	-	53,499
60-63370	POST OFFICE	-	57,879	-	-	-	-	-	57,879
60-65000	PURCHASING	-	145,731	1,826	-	5,438	1,000	-	153,995
60-65500	SUSTAINABILITY INITIATIVES	-	-	14,286	-	25,000	-	-	39,286
60-66000	CONTROLLER	-	674,527	44,610	-	58,616	3,993	-	781,746
60-67000	BUDGET	-	124,471	-	-	2,704	2,688	-	129,863
60-69000	HUMAN RESOURCES	-	223,904	15,306	-	14,702	3,000	-	256,912
60-69050	H.R. - PEOPLE ADMIN	-	-	-	-	15,500	-	-	15,500
60-69150	BENEFITS CONSULTING	-	-	-	-	40,000	-	-	40,000
60-69200	STAFF RELOCATION FUND	-	-	-	-	14,110	-	-	14,110
60-69300	WELLNESS PROGRAM	-	15,002	-	-	12,370	-	-	27,372
60-69400	STAFF RECRUITMENT	-	-	-	-	-	6,000	-	6,000
60-75000	SAFETY & RISK	-	-	26,080	-	21,245	-	-	47,325
60-78000	LIAB & FIRE INSURANCE	-	-	-	-	277,622	-	-	277,622

ACCOUNT	DESCRIPTION	FACULTY	STAFF	HOURLY	BENEFITS	CURRENT	TRAVEL	CAPITAL	TOTALS
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	-	255,433	96,112	-	25,198	3,000	-	379,743
60-90100	E&G BENEFIT POOL	-	-	-	14,413,000	-	-	-	14,413,000
60-90500	E&G TRANSFERS (ATHLETICS)	-	-	-	-	925,118	-	-	925,118
60-90500	E&G TRANSFERS (COC)	-	-	-	-	108,000	-	-	108,000
60-90500	E&G TRANSFERS (SHAKESPEARE)	-	-	-	-	10,000	-	-	10,000
60-90600	STUDENT CENTER RENT	-	-	-	-	112,573	-	-	112,573
60-90800	OTHER FUNDS REIMBURSED	-	-	-	-	(175,773)	-	-	(175,773)
60-90900	CONTINGENCY	-	-	-	-	788,932	-	-	788,932
60	INSTITUTIONAL SUPPORT	-	5,137,192	465,655	14,413,000	4,068,990	151,793	52,764	24,289,394
70-70000	PHYSICAL PLANT ADMIN	-	294,989	70,500	-	186,289	5,000	83,087	639,865
70-70050	CAPTIVE FLEET REPLACE	-	-	-	-	5,000	-	-	5,000
70-70100	CODE & MAINT CONTRACTS	-	-	-	-	159,489	-	-	159,489
70-70150	HAZARD WASTE REMOVAL	-	-	-	-	15,000	-	-	15,000
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	-	596,384	101,060	-	245,417	-	15,000	957,861
70-72100	UTIL SERV - GARBAGE	-	-	-	-	50,000	-	-	50,000
70-72200	UTIL SERV - SEWER & WTR	-	-	-	-	93,000	-	-	93,000
70-72300	HEAT PLANT OPERATION	-	148,959	101,641	-	52,490	-	-	303,090
70-72500	UTIL SERV - FUEL & PWR	-	-	-	-	2,183,978	-	-	2,183,978
70-73000	CUSTODIAL SERVICES	-	444,789	636,694	-	221,570	-	15,000	1,318,053
70-74000	REPAIRS & RENOVATION	-	507,344	228,771	-	203,745	-	13,000	952,860
70-76000	GROUNDS	-	344,118	169,176	-	111,942	-	20,000	645,236
70-90700	AUXILIARY REIMBURSE	-	-	-	-	(65,400)	-	-	(65,400)
70	O & M PLANT	-	2,336,583	1,307,842	-	3,551,020	5,000	146,087	7,346,532
80-01400	SPECIAL SCHOLARSHIPS (NEED-BASED)	-	-	-	-	195,000	-	-	195,000
80-01400	SPECIAL SCHOLARSHIPS (ACADEMICS)	-	-	-	-	579,043	-	-	579,043
80-01400	SPECIAL SCHOLARSHIPS (ATHLETICS)	-	-	-	-	210,119	-	-	210,119
80-01400	HOUSING SCHOLARSHIPS (HONORS)	-	-	-	-	40,000	-	-	40,000
80	STUDENT FINANCIAL AID	-	-	-	-	1,024,162	-	-	1,024,162
TOTALS	ALL E&G ACCOUNTS	16,702,623	17,269,877	2,724,217	14,413,000	10,737,396	548,149	383,038	62,778,300