

SUU

**SOUTHERN
UTAH
UNIVERSITY**

LEARNING LIVES FOREVER™



**Budget Desk Reference
Fiscal Year 2013-2014**

SUU Budget Book

2013-2014

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:

The Budget Office works with all segments of the university to deliver personalized budgetary, financial, operational, and systems advice. Budget Office personnel 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 and fee 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 Management and Budget (GOMB), and the Office of 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	GOMB, 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 GOMB), and prepares operational and capital budget recommendations for consideration by the legislature.

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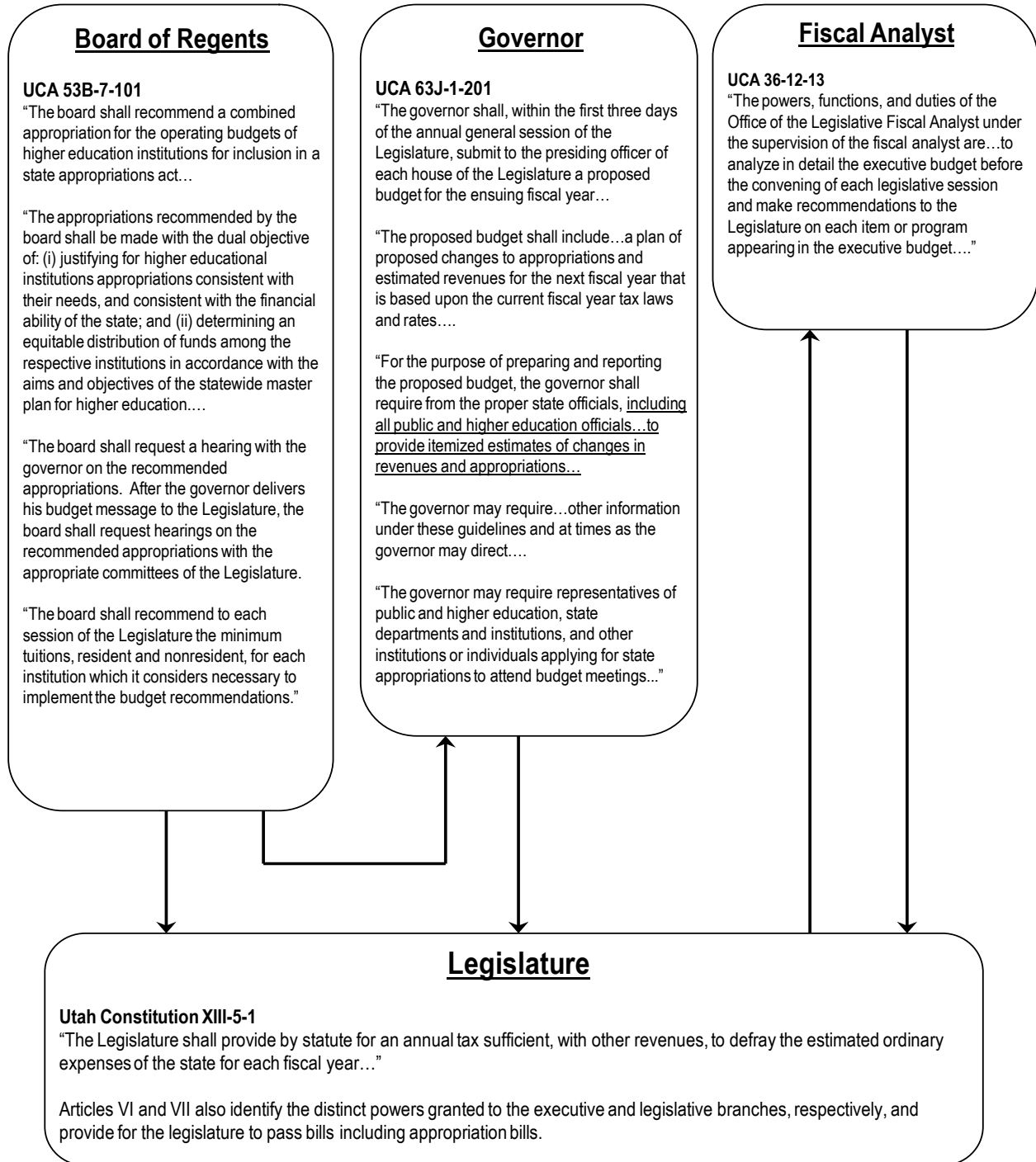
<p>Item: Dates:</p>	<p>Legislative Deliberations January-March</p>	<p>The Legislative Executive Appropriations Committee (EAC) has subcommittees which hold hearings on the budget recommendations; the Higher Education Appropriations Subcommittee looks specifically at the SBR request and the governor's 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 Implementation and Approval April-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, many individual college and university requests are trimmed or consolidated. 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. 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 and classified 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 and dental 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.

Education & General (E&G) accounts are funded from state appropriations and tuition, and are the primary operating accounts for the core activities of the institution. Non-E&G 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, or royalty payments. Non-E&G activities require the inclusion of additional revenue categories in the budget development and transaction reporting process.

Both E&G and non-E&G 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 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 oversee 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 the institutional Board 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. Besides state appropriations, capital development funding can come from institutional allocations, public debt issuance (revenue bonds), and gifts received by 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 E&G budgets within the USHE. These guidelines pertain to 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 E&G 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 can vary significantly 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	DSU	UVU	SLCC
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Undergraduate Tuition

Resident Students	\$6,511	\$5,273	\$4,159	\$5,208	\$2,830	\$3,642	\$4,368	\$2,924
Nonresident Students	\$22,790	\$16,976	\$12,480	\$17,186	\$10,332	\$11,656	\$13,538	\$10,176

Fees

Student Activity/Support Fees	\$140.82	\$208.16	\$257.72	\$118.00	\$63.90	\$290.10	\$119.72	\$123.50
Building Bond Fees	0.00	177.60	241.72	212.00	0.00	0.00	226.68	118.00
Building Support Fees	258.48	17.50	57.68	110.00	234.60	131.30	94.44	57.00
Athletic Fees	168.02	258.76	121.00	204.00	42.00	130.00	213.52	60.00
Health Fees	40.96	82.36	50.70	8.00	9.60	14.50	21.20	29.00
Technology Fees	227.04	127.72	91.64	64.00	31.90	77.10	28.68	20.50
Other Fees	111.00	40.00	10.44	0.00	8.00	0.00	13.76	10.00
Total Fees	\$946.32	\$912.10	\$830.90	\$716.00	\$390.00	\$643.00	\$718.00	\$418.00

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	\$7,457	\$6,185	\$4,990	\$5,924	\$3,220	\$4,285	\$5,086	\$3,342
Nonresident Students	\$23,736	\$17,888	\$13,311	\$17,902	\$10,722	\$12,299	\$14,256	\$10,594
Fees as a % of Resident Undergraduate Tuition and Fees	12.69%	14.75%	16.65%	12.09%	12.11%	15.01%	14.12%	12.51%

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 Utah State Board of Regents in March 2013

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FY14 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 2014 Capital Improvements

As approved by Utah State Building Board, April 2013

New Storm Drain: 300 West	\$190,000
Roof Replacement: Bennion	\$300,000
Centrum Area Chiller and Cooling Tower Replacement: Phase II	\$422,000
ADA Access Improvements: Library	\$200,000
Separation of Campus Fire Alarm Systems	\$155,000
Campus Utility Tunnel Master Plan Study	\$35,000
Electronic Access Control: Phase I	\$180,000
Library Cooling Tower Replacement and Underground Tank Sealing	\$100,000
Master Plan and Feasibility Study: Multipurpose	\$35,000
Roof Fall Protection Anchors: Phase I	\$80,000
Moisture Mitigation: Sharwan Smith Center	\$150,000
Concrete Replacement: Centrum Ramp	\$100,000
Boiler Replacement: Sharwan Smith Center	\$94,000
Door Locks: ADA Upgrade	\$200,000
Medium Voltage Cabling Replacement: Phase I	\$230,000
ADA Parking Lot Replacement: Hunter Conference Center	\$65,000
Generator Replacement: Library	\$52,000
Boiler Replacement: Hunter Conference Center	\$50,000
Total Allocation	\$2,638,000

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FORM A-1 Budget 2012-13. 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	248.54			9.00								257.54
2. Adjunct / Wage Rated Faculty	106.20				6.83							113.03
3. Teaching Assistants												0.00
4. Executives				1.00	10.00		3.00	9.00		1.00		24.00
5. Staff	41.83		2.38	11.68	54.47	45.09	48.85	83.70		52.50		340.50
6. Total FTE (lines 1 to 5)	396.57	0.00	2.38	21.68	71.30	45.09	51.85	92.70	0.00	53.50	0.00	735.07
7. Regular Faculty	\$15,050,403			\$512,407								\$15,562,810
8. Adjunct / Wage Rated Faculty	1,784,202				114,741							1,898,943
9. Teaching Assistants												0
10. Executives				101,000	1,032,247		325,813	1,225,879		107,842		2,792,781
11. Staff	1,489,357		175,027	418,113	2,584,209	1,933,402	2,061,187	4,091,317		2,149,394		14,902,006
12. Wage Payroll	458,502		4,237	82,175	311,306	61,890	375,080	536,224		1,384,093		3,213,507
13. Total Salaries and Wages (lines 7 to 12)	18,782,464	0	179,264	1,113,695	4,042,503	1,995,292	2,762,080	5,853,420	0	3,641,329	0	38,370,047
14. Employee Benefits	7,044,351		79,850	451,403	1,524,677	936,359	1,197,495	2,596,840		1,334,725		15,165,700
15. Total Personal Services (lines 13 & 14)	25,826,815	0	259,114	1,565,098	5,567,180	2,931,651	3,959,575	8,450,260	0	4,976,054	0	53,535,747
16. Travel	230,904			3,542	153,373		57,259	158,543		27,350		630,971
17. Current Expense	761,149		53,159	335,132	674,952		432,915	3,002,979	1,064,162	1,374,310		7,698,758
18. Fuel and Power										2,174,338		2,174,338
19. Equipment	17,100				133,511		8,576	52,764		112,087		324,038
20. Total Non-Personal Svcs. (lines 16 to 19)	1,009,153	0	53,159	338,674	961,836	0	498,750	3,214,286	1,064,162	3,688,085	0	10,828,105
21. Total Expenditures (line 15 + line 20)	26,835,968	0	312,273	1,903,772	6,529,016	2,931,651	4,458,325	11,664,546	1,064,162	8,664,139	0	64,363,852
22. Transfers To Other Funds											1,504,448	1,504,448
23. Total Expenditures & Transfers	\$26,835,968	\$0	\$312,273	\$1,903,772	\$6,529,016	\$2,931,651	\$4,458,325	\$11,664,546	\$1,064,162	\$8,664,139	\$1,504,448	\$65,868,300

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FORM A-1 Budget 2013-14. 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	245.29			9.00	0.67							254.96
2. Adjunct / Wage Rated Faculty	102.32		0.25		4.44							107.01
3. Teaching Assistants												0.00
4. Executives				1.00	10.00		3.00	9.00				23.00
5. Staff	39.01		2.38	12.17	51.13	43.09	50.87	76.86		49.50		325.01
6. Total FTE (lines 1 to 5)	386.62	0.00	2.63	22.17	66.24	43.09	53.87	85.86	0.00	49.50	0.00	709.98
7. Regular Faculty	\$14,952,039			\$521,032	\$40,658							\$15,513,729
8. Adjunct / Wage Rated Faculty	1,718,975		4,237		74,546							1,797,758
9. Teaching Assistants												0
10. Executives				102,010	1,042,570		329,071	1,236,034				2,709,685
11. Staff	1,387,640		165,795	424,529	2,446,759	1,875,729	2,141,828	3,850,858		2,041,812		14,334,950
12. Wage Payroll	708,319			82,380	262,531	50,967	359,232	506,823		1,331,300		3,301,552
13. Total Salaries and Wages (lines 7 to 12)	18,766,973	0	170,032	1,129,951	3,867,064	1,926,696	2,830,131	5,593,715	0	3,373,112	0	37,657,674
14. Employee Benefits	7,250,710		71,331	481,495	1,538,334	906,776	1,199,977	2,847,745		1,298,332		15,594,700
15. Total Personal Services (lines 13 & 14)	26,017,683	0	241,363	1,611,446	5,405,398	2,833,472	4,030,108	8,441,460	0	4,671,444	0	53,252,374
16. Travel	242,329			4,557	144,408		61,259	152,813		25,582		630,948
17. Current Expense	817,541		53,159	390,931	771,190		678,110	2,909,252	1,105,662	1,235,334		7,961,179
18. Fuel and Power										1,945,878		1,945,878
19. Equipment	14,994				101,697			37,895		90,766		245,352
20. Total Non-Personal Svcs. (lines 16 to 19)	1,074,864	0	53,159	395,488	1,017,295	0	739,369	3,099,960	1,105,662	3,297,560	0	10,783,357
21. Total Expenditures (line 15 + line 20)	27,092,547	0	294,522	2,006,934	6,422,693	2,833,472	4,769,477	11,541,420	1,105,662	7,969,004	0	64,035,731
22. Transfers To Other Funds											1,397,469	1,397,469
23. Total Expenditures & Transfers	\$27,092,547	\$0	\$294,522	\$2,006,934	\$6,422,693	\$2,833,472	\$4,769,477	\$11,541,420	\$1,105,662	\$7,969,004	\$1,397,469	\$65,433,200

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2013-14 Base Budgets

The pages that follow contain a summary report of E&G budgets for fiscal year 2013-14. Certain budget categories are consolidated for convenience:

- “Faculty” column includes full-time and adjunct faculty budgets.
- “Staff” column includes executive, professional, and classified 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 E&G accounts share this same number.

This document reports base budgets as of July 1, 2013. Budgets are subject to one-time and ongoing changes during the year.

ACCOUNT	DESCRIPTION	FACULTY	STAFF	HOURLY	BENEFITS	CURRENT	TRAVEL	CAPITAL	TOTALS
10-10020	ACADEMIC AFFAIRS	229,932	-	196,399	-	97,575	-	-	523,906
10-10060	SUMMER SCHOOL	799,660	-	-	-	-	-	-	799,660
10-10092	FACULTY SABBATICAL	23,012	-	-	-	-	-	-	23,012
10-10245	VENTURE COURSE	18,000	-	13,847	-	18,140	1,000	-	50,987
10-10260	HONORS PROGRAM	7,700	25,878	5,757	-	24,070	-	-	63,405
10-10280	ENVIRONMENTAL EDUC	10,711	-	-	-	25,665	1,500	-	37,876
10-10320	ACADEMIC CONFS & PUBLICATIONS	-	36,250	4,912	-	71,715	15,875	-	128,752
10-10420	TUTORING CENTER	-	116,417	68,263	-	-	-	-	184,680
10-10450	TESTING CENTER	-	25,341	21,088	-	2,000	-	-	48,429
10-12020	PVA FACULTY SCHOLARLY SUPPORT	-	-	-	-	-	17,469	-	17,469
10-12030	BALLROOM DANCE	-	-	23,585	-	-	-	-	23,585
10-12200	ART & DESIGN	759,535	26,327	5,050	-	7,500	5,945	-	804,357
10-12300	MUSIC	583,253	27,231	4,765	-	7,500	4,550	6,000	633,299
10-12400	THEATRE & DANCE	594,062	120,189	7,070	-	7,500	5,005	-	733,826
10-12500	MFA PROGRAM	81,868	-	49,320	-	4,500	2,500	-	138,188
10-12700	CENTER FOR SHAKESPEARE STUDIES	77,770	-	-	-	35,000	5,000	-	117,770
10-13010	HSS INSTRUCTIONAL RESERVE	17,033	-	1,028	-	-	-	-	18,061
10-13020	HSS FACULTY SCHOLARLY SUPPORT	-	-	-	-	-	32,977	-	32,977
10-13100	COMMUNICATIONS	559,440	25,503	17,675	-	13,605	-	-	616,223
10-13190	COMMUNICATION MASTERS	63,224	480	4,040	-	-	-	-	67,744
10-13200	ENGLISH	1,008,240	24,907	36,360	-	17,441	-	-	1,086,948
10-13300	FOREIGN LANG & PHILOSOPHY	550,330	23,156	13,130	-	10,796	-	-	597,412
10-13400	PSYCHOLOGY	642,188	64,601	16,160	-	12,323	-	-	735,272
10-13600	HISTORY & SOCIOLOGY	613,814	28,098	11,514	-	12,391	-	-	665,817
10-13700	POLI SCI & CRIM JUST	509,406	30,475	13,837	-	16,360	-	-	570,078
10-13750	MASTERS OF PUBLIC ADMINISTRATION	78,820	13,635	-	-	2,000	-	-	94,455
10-13770	MASTERS OF FORENSIC SCIENCE	10,400	-	-	-	-	-	-	10,400

ACCOUNT	DESCRIPTION	FACULTY	STAFF	HOURLY	BENEFITS	CURRENT	TRAVEL	CAPITAL	TOTALS
10-13800	PARALEGAL	8,400	44,630	-	-	-	-	-	53,030
10-14010	BUSINESS INSTRUCTIONAL RESERVE	52,594	-	-	-	41,752	17,500	-	111,846
10-14020	BUSINESS FACULTY SCHOLARLY SUPPORT	-	-	-	-	-	12,152	-	12,152
10-14100	ACCOUNTING	644,438	-	-	-	-	-	2,700	647,138
10-14200	MACC	-	-	5,050	-	-	-	-	5,050
10-14300	ECONOMICS & FINANCE	657,337	-	-	-	-	-	3,060	660,397
10-14500	MANAGEMENT, MARKETING AND HOSP	912,226	24,369	-	-	5,960	4,000	3,234	949,789
10-14600	MBA	-	-	5,050	-	-	-	-	5,050
10-14800	MILITARY SCIENCE	-	18,685	5,094	-	10,000	-	-	33,779
10-15010	EDUCATION INSTRUCTIONAL RESERVE	42,749	-	-	-	-	-	-	42,749
10-15020	EDHD FACULTY SCHOLARLY SUPPORT	-	-	-	-	-	13,874	-	13,874
10-15100	TEACHER EDUCATION	798,594	85,854	8,500	-	28,500	9,269	-	930,717
10-15120	GRADUATE EDUCATION	501,766	56,323	10,379	-	13,000	5,200	-	586,668
10-15130	FIELD SERVICES	12,000	-	-	-	3,000	1,720	-	16,720
10-15200	PHYS EDUCATION	419,557	33,370	4,500	-	19,000	5,000	-	481,427
10-15300	PHYS ED OUTDOOR REC & MAN	58,800	-	1,000	-	10,000	-	-	69,800
10-15400	MASTERS SPORTS CONDITIONING	77,306	-	-	-	1,278	-	-	78,584
10-16300	COMP SCI & INFO SYS	557,335	23,735	35,350	-	15,000	-	-	631,420
10-16500	TECHNOLOGY & CONSTRUCTION MGT	351,077	38,824	12,625	-	10,625	-	-	413,151
10-16600	INTEGRATED ENGINEERING	244,814	39,073	1,288	-	2,125	-	-	287,300
10-17010	SCIENCE INSTRUCTIONAL RESERVE	69,942	-	27,069	-	-	4,647	-	101,658
10-17020	COSE FACULTY SCHOLARLY SUPPORT	-	-	-	-	-	40,471	-	40,471
10-17100	PHYSICAL SCIENCE	1,015,718	111,795	21,210	-	15,000	4,500	-	1,168,223
10-17200	ENGINEERING INIT	183,102	48,346	-	-	138,446	7,500	-	377,394
10-17300	AGRICULTURE & NUTRITION	484,449	75,195	5,050	-	7,000	2,025	-	573,719
10-17500	MATHEMATICS	941,856	30,927	20,200	-	25,000	3,600	-	1,021,583
10-17600	BIOLOGY	828,064	69,760	22,220	-	15,000	4,050	-	939,094

ACCOUNT	DESCRIPTION	FACULTY	STAFF	HOURLY	BENEFITS	CURRENT	TRAVEL	CAPITAL	TOTALS
10-17800	NURSING	548,559	88,975	4,075	-	65,774	5,000	-	712,383
10-18010	FIRST-YEAR EXPERIENCE	21,933	15,150	-	-	-	-	-	37,083
10-21000	DISTANCE EDUCATION	-	-	-	-	5,000	10,000	-	15,000
10	TOTAL INSTRUCTION	16,671,014	1,393,499	702,460	-	817,541	242,329	14,994	19,841,837
30-01085	EVENT WAIVERS	-	-	-	-	5,000	-	-	5,000
30-01120	REGIONAL SERVICES PARTNERSHIPS	-	-	-	-	44,659	-	-	44,659
30-14900	SMALL BUSINESS DVLP CNTR	4,237	82,679	-	-	-	-	-	86,916
30-43010	RURAL HEALTH PARTNERSHIPS	-	83,116	-	-	3,500	-	-	86,616
30	TOTAL PUBLIC SERVICE	4,237	165,795	-	-	53,159	-	-	223,191
40-10040	CATALOG	-	-	-	-	15,047	-	-	15,047
40-10096	RELEASED TIME	54,169	15,282	-	-	-	-	-	69,451
40-10110	GLOBAL ENGAGEMENT	-	127,730	12,614	-	34,882	-	-	175,226
40-10120	ASCAP/BMI	-	-	-	-	65,261	-	-	65,261
40-10150	ON-LINE COURSE DEVELOPMENT	20,377	-	-	-	-	-	-	20,377
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
40-10250	HONORS SOCIETIES	-	-	-	-	3,500	-	-	3,500
40-10380	ACADEMIC GRANTS	-	137,213	-	-	12,000	3,000	-	152,213
40-10400	FACULTY CENTER	5,483	-	-	-	10,000	-	-	15,483
40-10405	FACULTY DEVELOPMENT SUPPORT	-	-	-	-	25,000	-	-	25,000
40-10430	COMMUNITY ENGAGEMENT	-	80,657	-	-	16,644	5,000	-	102,301
40-11000	ASSOCIATE PROVOST	-	251,125	-	-	9,021	5,500	-	265,646
40-11100	INFORMATION TECH	-	375,046	49,760	-	222,892	20,000	38,800	706,498
40-11160	CAMPUS TECH SUPPORT	-	-	-	-	-	-	62,897	62,897
40-11170	INFORMATION MEDIATION	-	48,357	10,160	-	47,673	2,000	-	108,190

ACCOUNT	DESCRIPTION	FACULTY	STAFF	HOURLY	BENEFITS	CURRENT	TRAVEL	CAPITAL	TOTALS
40-11200	ASSOCIATE PROVOST - GRAD PROG	-	-	-	-	5,000	-	-	5,000
40-12000	PVA - DEAN	-	180,949	20,886	-	11,734	8,500	-	222,069
40-12800	BRAITHWAITE GALLERY	-	53,045	2,020	-	4,000	-	-	59,065
40-13000	HSS - DEAN	-	147,820	13,652	-	26,805	-	-	188,277
40-13180	STUDENT MEDIA	-	226,989	-	-	-	-	-	226,989
40-14000	BUSINESS - DEAN	-	251,261	12,403	-	20,222	5,000	-	288,886
40-15000	EDUCATION - DEAN	-	171,765	3,456	-	27,700	12,261	-	215,182
40-17000	SCIENCE - DEAN	-	241,882	22,924	-	49,278	10,000	-	324,084
40-18000	UNIVERSITY - DEAN	-	350,108	27,608	-	11,323	10,000	-	399,039
40-18020	ACADEMIC & CAREER ADVISING	-	466,695	-	-	13,000	5,000	-	484,695
40-18040	EARLY ALERT PROGRAM	-	-	18,007	-	4,000	-	-	22,007
40-18110	LEADERSHIP ENGAGEMENT	-	10,189	-	-	7,680	-	-	17,869
40-18120	CREATIVE/INNOVATIVE ENGAGEMENT	35,175	-	-	-	7,680	-	-	42,855
40-18130	OUTDOOR ENGAGEMENT	-	124,952	-	-	28,044	7,500	-	160,496
40-20000	CONTINUING & PROF STUDIES	-	206,625	16,435	-	26,834	4,500	-	254,394
40-41500	MICHAEL O. LEAVITT CENTER	-	66,550	7,695	-	7,243	5,000	-	86,488
40	TOTAL ACADEMIC SUPPORT	115,204	3,534,240	217,620	-	771,190	144,408	101,697	4,884,359
42-30000	LIBRARY	521,032	530,604	78,315	-	91,439	-	-	1,221,390
42-30020	LIBRARY FACULTY SCHOLARLY SUPPORT	-	-	-	-	-	4,557	-	4,557
42-32000	LIBRARY - MASTERS	-	-	-	-	64,500	-	-	64,500
42-33000	LIBRARY - INITIATIVE	-	-	-	-	133,000	-	-	133,000
42-34000	LIBRARY - SERIALS/DATABASES	-	-	-	-	32,492	-	-	32,492
42-36000	ACADEMIC LIBRARY SUPPORT	-	-	-	-	69,500	-	-	69,500
42	TOTAL LIBRARY	521,032	530,604	78,315	-	390,931	4,557	-	1,525,439
50-01450	ENROLLMENT MGMT	-	187,893	7,413	-	93,042	13,957	-	302,305
50-01700	COMMENCEMENT	-	-	-	-	9,249	-	-	9,249
50-10410	HISPANIC CENTER	-	45,450	20,200	-	5,000	-	-	70,650

ACCOUNT	DESCRIPTION	FACULTY	STAFF	HOURLY	BENEFITS	CURRENT	TRAVEL	CAPITAL	TOTALS
50-10444	UNIVERSITY ORIENTATION	-	33,153	-	-	-	-	-	33,153
50-10480	REGISTRAR	-	243,146	-	-	18,683	-	-	261,829
50-51000	VP STUDENT SERVICES	-	291,336	7,011	-	31,214	10,213	-	339,774
50-51300	RESIDENCE LIFE	-	30,300	-	-	8,000	-	-	38,300
50-51400	EMERGENCY MANAGEMENT	-	-	-	-	31,700	7,500	-	39,200
50-51500	STRATEGIC PLANNING/RETENTION	-	-	-	-	49,460	740	-	50,200
50-52000	ADA PROGRAM	-	74,219	9,478	-	12,028	5,811	-	101,536
50-52100	ADA HEARING IMPAIRED	-	-	-	-	43,200	-	-	43,200
50-52540	MULTICULTURAL CENTER	-	47,048	3,191	-	32,244	1,343	-	83,826
50-53000	CAREER & PROFESSIONAL DEVELOPMENT	-	121,288	50,092	-	1,846	-	-	173,226
50-55200	DRUG & ALCOHOL PREV	-	23,021	5,050	-	2,500	500	-	31,071
50-55300	COUNSELING	-	359,997	-	-	-	-	-	359,997
50-55350	CENTER FOR WOMEN & FAMILY	-	-	4,064	-	12,000	-	-	16,064
50-55400	CAMPUS RECREATION	-	41,544	-	-	-	-	-	41,544
50-55450	AQUATIC CENTER	-	33,935	7,078	-	-	-	-	41,013
50-56015	STUDENT INVOLVEMENT & LEADERSHIP	-	69,716	13,750	-	-	-	-	83,466
50-56025	OUTDOOR RECREATION CNTR	-	41,233	-	-	-	-	-	41,233
50-56750	CHEERLEADERS	-	-	17,357	-	-	-	-	17,357
50-58000	ASST VP STUDENT SERVICES	-	110,681	30,240	-	19,796	4,000	-	164,717
50-58500	ADMISSIONS	-	407,414	124,736	-	274,110	16,188	-	822,448
50-59100	INTERNATIONAL STUDENT ENGAGEMENT	-	46,253	31,000	-	17,876	-	-	95,129
50-59500	FINANCIAL AID	-	281,286	10,558	-	16,162	1,007	-	309,013
50	TOTAL STUDENT SERVICES	-	2,488,913	341,218	-	678,110	61,259	-	3,569,500
52-80000	ATHLETIC ADMIN	-	347,536	-	-	-	-	-	347,536
52-80010	SPORTS INFORMATION	-	108,648	-	-	-	-	-	108,648
52-80020	ATHLETIC MARKETING & PROMOTIONS	-	28,563	-	-	-	-	-	28,563
52-80060	SPORTS MEDICINE	-	123,297	-	-	-	-	-	123,297

ACCOUNT	DESCRIPTION	FACULTY	STAFF	HOURLY	BENEFITS	CURRENT	TRAVEL	CAPITAL	TOTALS
52-80200	MEN'S BASKETBALL	-	212,670	-	-	-	-	-	212,670
52-80300	FOOTBALL	-	339,704	20,377	-	-	-	-	360,081
52-80400	GOLF	-	52,429	-	-	-	-	-	52,429
52-80500	TRACK & CROSS COUNTRY	-	130,334	-	-	-	-	-	130,334
52-80600	TENNIS	-	44,736	-	-	-	-	-	44,736
52-80700	WOMEN'S BASKETBALL	-	145,514	-	-	-	-	-	145,514
52-80750	VOLLEYBALL	-	108,587	-	-	-	-	-	108,587
52-80800	SOFTBALL	-	72,187	-	-	-	-	-	72,187
52-80900	GYMNASTICS	-	124,333	-	-	-	-	-	124,333
52-80950	SOCCER	-	67,781	-	-	-	-	-	67,781
52	TOTAL ATHLETICS	-	1,906,319	20,377	-	-	-	-	1,926,696
60-01000	PRESIDENT'S OFFICE	-	379,016	16,840	-	129,830	9,849	14,230	549,765
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	-	5,094	-	-	16,924	7,571	-	29,589
60-01055	INTERNAL AUDIT	-	122,750	16,021	-	5,000	2,000	-	145,771
60-01070	CAMPUS ACCREDITATION	-	-	-	-	48,961	-	-	48,961
60-01080	PRESIDENTIAL RESERVE	-	5,494	-	-	43,078	-	-	48,572
60-01090	INSTITUTIONAL EVENTS	-	-	-	-	30,000	-	-	30,000
60-01100	GOVERNMENTAL RELATIONS	-	-	-	-	-	8,659	-	8,659
60-01110	REGIONAL SERVICES	-	110,971	-	-	25,148	-	-	136,119
60-01150	TOURNAMENTS & RECOG	-	-	-	-	8,426	-	-	8,426
60-01160	STAFF DEVELOPMENT	-	-	-	-	-	25,000	-	25,000
60-01200	PEP BAND SUPPORT	-	-	7,255	-	-	-	-	7,255
60-01300	STAFF ASSOCIATION	-	4,450	-	-	5,740	-	-	10,190

ACCOUNT	DESCRIPTION	FACULTY	STAFF	HOURLY	BENEFITS	CURRENT	TRAVEL	CAPITAL	TOTALS
60-01500	VP UNIVERSITY RELATIONS	-	112,795	28,084	-	128,278	5,332	-	274,489
60-01650	INFORMATION SERVICES	-	271,322	1,722	-	2,915	506	-	276,465
60-01675	UNIVERSITY RELATIONS WEB	-	159,801	8,134	-	13,559	1,420	-	182,914
60-01900	LEGAL COUNSEL	-	900	-	-	344	-	-	1,244
60-10000	PROVOST'S OFFICE	-	234,468	14,654	-	73,371	5,000	2,665	330,158
60-11040	INSTITUTIONAL RESEARCH	-	139,149	-	-	8,672	-	-	147,821
60-11050	ASSESSMENT	-	-	-	-	45,658	-	-	45,658
60-11110	ADMIN SYSTEMS	-	738,213	29,986	-	105,642	18,000	21,000	912,841
60-41000	VP ADVANCEMENT	-	606,313	76,341	-	89,748	25,000	-	797,402
60-42000	ALUMNI RELATIONS	-	171,609	7,356	-	35,000	5,000	-	218,965
60-61000	VP FINANCE & ADMINISTRATION	-	191,027	24,597	-	13,482	16,795	-	245,901
60-61500	STRATEGIC INITIATIVES	-	18,838	-	-	105,504	-	-	124,342
60-61600	CAMPUS MANDATES	-	-	-	-	11,563	1,000	-	12,563
60-61700	PROPERTY MANAGEMENT	-	-	-	-	74,502	-	-	74,502
60-63000	ASST VP FINANCE - TREASURER	-	103,726	12,226	-	14,000	2,800	-	132,752
60-63300	BURSAR	-	115,709	-	-	60,000	-	-	175,709
60-63330	CENTRUM TICKET OFFICE	-	44,934	8,706	-	-	-	-	53,640
60-63370	POST OFFICE	-	59,042	11,110	-	-	-	-	70,152
60-65000	PURCHASING	-	144,050	1,860	-	5,438	1,000	-	152,348
60-66000	CONTROLLER	-	670,188	45,451	-	43,616	3,993	-	763,248
60-67000	BUDGET	-	131,866	-	-	2,704	2,688	-	137,258
60-69000	HUMAN RESOURCES	-	246,369	15,594	-	12,822	3,000	-	277,785
60-69050	H.R. - PEOPLE ADMIN	-	-	-	-	15,500	-	-	15,500
60-69150	BENEFITS CONSULTING	-	-	-	-	35,000	-	-	35,000
60-69300	WELLNESS PROGRAM	-	25,503	-	-	50,160	-	-	75,663
60-75000	SAFETY & RISK	-	45,701	12,500	-	27,491	4,200	-	89,892
60-78000	LIAB & FIRE INSURANCE	-	-	-	-	270,022	-	-	270,022

ACCOUNT	DESCRIPTION	FACULTY	STAFF	HOURLY	BENEFITS	CURRENT	TRAVEL	CAPITAL	TOTALS
60-79000	RECEIVING	-	-	22,415	-	-	-	-	22,415
60-79100	MOTOR POOL	-	16,713	-	-	5,073	-	-	21,786
60-79500	PUBLIC SAFETY	-	260,305	96,547	-	20,119	3,000	-	379,971
60-90100	E&G BENEFIT POOL	-	-	-	15,594,700	-	-	-	15,594,700
60-90500	E&G TRANSFERS (ATHLETICS)	-	-	-	-	837,000	-	-	837,000
60-90500	E&G TRANSFERS (COMM OUTREACH CTR)	-	-	-	-	108,000	-	-	108,000
60-90500	E&G TRANSFERS (EARLY RETIREMENT)	-	-	-	-	442,469	-	-	442,469
60-90500	E&G TRANSFERS (SHAKESPEARE)	-	-	-	-	10,000	-	-	10,000
60-90600	STUDENT CENTER RENT	-	-	-	-	119,522	-	-	119,522
60-90800	OTHER FUNDS REIMBURSED	-	-	-	-	(165,773)	-	-	(165,773)
60-90900	CONTINGENCY	-	-	-	-	1,322,213	-	-	1,322,213
60	TOTAL INSTITUTIONAL SUPPORT	-	5,136,316	457,399	15,594,700	4,306,721	152,813	37,895	25,685,844
70-70000	PHYSICAL PLANT ADMIN	-	126,918	29,500	-	63,636	5,000	37,087	262,141
70-70100	CODE & MAINT CONTRACTS	-	-	-	-	156,288	-	-	156,288
70-70200	ENERGY CONSERVATION	-	-	-	-	20,000	-	-	20,000
70-70300	INSTITUTIONAL RESIDENCE MAINT	-	-	-	-	17,600	-	-	17,600
70-70350	CAMPUS DEVELOPMENT	-	-	-	-	18,405	-	-	18,405
70-70400	CONSULTANTS	-	-	-	-	20,000	-	-	20,000
70-70450	FACILITIES MANAGEMENT BUSINESS OPS	-	95,528	40,000	-	7,600	2,000	-	145,128
70-70500	FIRE SYSTEMS MAINTENANCE	-	-	-	-	10,470	1,200	-	11,670
70-70550	FACILITIES MANAGEMENT INTERNSHIPS	-	-	33,666	-	-	-	-	33,666
70-70600	FACILITIES SERVICES	-	142,296	310,186	-	173,630	1,480	5,501	633,093
70-70860	SPECIAL PROJECTS /INITIATIVES	-	-	-	-	92,027	-	-	92,027
70-72000	UTILITY SERVICES	-	610,910	38,000	-	197,821	9,882	10,123	866,736
70-72100	UTIL SERV - GARBAGE	-	-	-	-	50,000	-	-	50,000
70-72200	UTIL SERV - SEWER & WTR	-	-	-	-	108,000	-	-	108,000
70-72300	HEAT PLANT OPERATION	-	151,915	70,000	-	55,000	-	-	276,915

ACCOUNT	DESCRIPTION	FACULTY	STAFF	HOURLY	BENEFITS	CURRENT	TRAVEL	CAPITAL	TOTALS
70-72500	UTIL SERV - FUEL & PWR	-	-	-	-	2,263,838	-	-	2,263,838
70-73000	CUSTODIAL SERVICES	-	418,724	630,754	-	205,347	3,681	13,804	1,272,310
70-74000	REPAIRS & RENOVATION	-	519,451	212,640	-	196,848	5,001	16,565	950,505
70-76000	GROUNDS	-	351,399	160,600	-	132,280	1,656	23,007	668,942
70-90700	AUXILIARY REIMBURSE (GENERAL)	-	-	-	-	(60,400)	-	-	(60,400)
70-90700	AUXILIARY REIMBURSE (SSC O&M)	-	-	-	-	(1,136,192)	-	-	(1,136,192)
70-90700	AUXILIARY REIMBURSE (SSC ALLOCATION)	-	(349,084)	(220,291)	-	589,014	(4,318)	(15,321)	-
70	TOTAL O & M PLANT	-	2,068,057	1,305,055	-	3,181,212	25,582	90,766	6,670,672
80-01400	SPECIAL SCHOLARSHIPS (NEED-BASED)	-	-	-	-	276,500	-	-	276,500
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	TOTAL STUDENT FINANCIAL AID	-	-	-	-	1,105,662	-	-	1,105,662
TOTALS	ALL E&G ACCOUNTS	17,311,487	17,223,743	3,122,444	15,594,700	11,304,526	630,948	245,352	65,433,200