

# SUU

SOUTHERN  
UTAH  
UNIVERSITY

LEARNING LIVES FOREVER™



**Budget Desk Reference  
Fiscal Year 2012-2013**

# SUU Budget Book

## 2012-2013

### 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.

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### **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 Planning and Budget (GOPB), and the Legislative Fiscal Analyst (LFA).

<b>Item:</b> Dates:	<b>Guidelines and Hearings</b> 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.
<b>Item:</b> Dates:	<b>Institutional Requests</b> August	OCHE collects and analyzes the institutional requests. OCHE prepares consolidated base budget recommendations for SBR consideration.
<b>Item:</b> Dates:	<b>Budget Hearings/Adoption</b> 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.
<b>Item:</b> Dates:	<b>Budget Preparation</b> 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.
<b>Item:</b> Dates:	<b>Budget Presentation</b> December	The Governor's Office publicly releases the governor's budget recommendations.
<b>Item:</b> Dates:	<b>Fiscal Analyst Review</b> 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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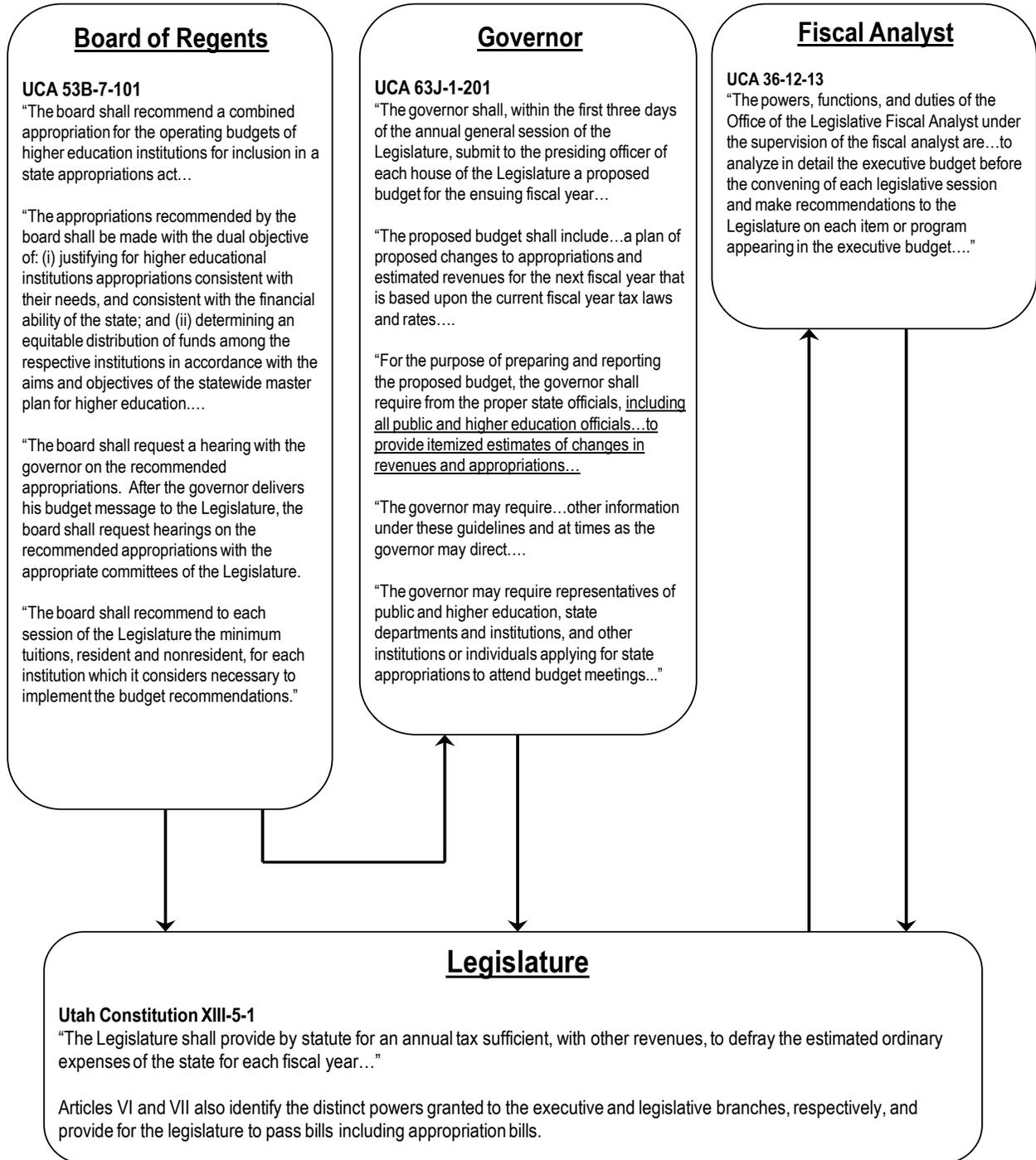
<p><b>Item:</b> Dates:</p>	<p><b>Legislative Deliberations</b> January-March</p>	<p>The Legislative Executive Appropriations Committee (EAC) has subcommittees which hold hearings on the budget recommendations; the Higher Education Appropriations Subcommittee looks specifically at the SBR request and 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><b>Item:</b> Dates:</p>	<p><b>Governor's Signature</b> 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><b>Item:</b> Dates:</p>	<p><b>Budget Implementation and Approval</b> 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 1<sup>st</sup> and ends on the following June 30<sup>th</sup>. 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.

# SUU Budget Book 2012-2013

## USHE Tuition & Fee Schedule <sup>(1)</sup>

U of U <sup>(2)</sup>	USU <sup>(3)</sup>	WSU	SUU	Snow	DSC	UVU	SLCC
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### Undergraduate Tuition

Resident Students	\$6,201	\$5,021	\$3,961	\$4,960	\$2,696	\$3,469	\$4,122	\$2,759
Nonresident Students	\$21,704	\$16,168	\$12,058	\$16,368	\$9,840	\$11,101	\$12,854	\$9,601

### Fees

Student Activity/Support Fees	\$136.82	\$205.76	\$250.70	\$128.00	\$63.90	\$282.10	\$121.68	\$119.50
Building Bond Fees	0.00	177.60	208.98	212.00	0.00	0.00	202.68	118.00
Building Support Fees	258.48	17.50	60.96	0.00	234.60	99.00	62.48	58.00
Athletic Fees	164.72	258.76	125.16	204.00	42.00	120.00	213.52	60.00
Health Fees	40.96	82.36	53.32	8.00	9.60	14.00	21.20	29.00
Technology Fees	227.04	127.72	97.60	64.00	31.90	104.90	28.68	16.50
Other Fees	110.00	40.00	10.00	0.00	8.00	0.00	13.76	10.00
<b>Total Fees</b>	<b>\$938.02</b>	<b>\$909.70</b>	<b>\$806.72</b>	<b>\$616.00</b>	<b>\$390.00</b>	<b>\$620.00</b>	<b>\$664.00</b>	<b>\$411.00</b>

*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	\$7,139	\$5,931	\$4,768	\$5,576	\$3,086	\$4,089	\$4,786	\$3,170
Nonresident Students	\$22,642	\$17,077	\$12,865	\$16,984	\$10,230	\$11,721	\$13,518	\$10,012
Fees as a % of Resident Undergraduate Tuition and Fees	13.14%	15.34%	16.92%	11.05%	12.64%	15.16%	13.87%	12.97%

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 2012*

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### FY13 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 2013 Capital Improvements

As approved by Utah State Building Board, May 2012

Re-Roof Hunter Conference Center	\$300,000
Harris Center Safety Improvements	\$450,000
Hunter Conference Center Fire Sprinkler Upgrade	\$45,000
Chiller and Cooling Tower Replacement: Centrum	\$365,000
Replace Stairway Between Music Building and ELC	\$500,000
Automation and Building Mechanical System Commissioning and Upgrade: Campus Sites	\$250,000
General Paving Maintenance	\$100,000
<b>Total Allocation</b>	<b>\$2,010,000</b>

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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
<b>A. Expenditures &amp; Transfers Out</b>												
<b>FTE</b>												
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
1. Regular Faculty	\$15,050,403			\$512,407								\$15,562,810
2. Adjunct / Wage Rated Faculty	1,784,202				114,741							1,898,943
3. Teaching Assistants												0
4. Executives				101,000	1,032,247		325,813	1,225,879		107,842		2,792,781
5. 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
6. Wage Payroll	458,502		4,237	82,175	311,306	61,890	375,080	536,224		1,384,093		3,213,507
7. Total Salaries and Wages (lines 1 to 6)	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
8. 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
9. Total Personal Services (lines 7 & 8)	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
10. Travel	230,904			3,542	153,373		57,259	158,543		27,350		630,971
11. Current Expense	761,149		53,159	335,132	674,952		432,915	3,002,979	1,064,162	1,374,310		7,698,758
12. Fuel and Power										2,174,338		2,174,338
13. Equipment	17,100				133,511		8,576	52,764		112,087		324,038
14. Total Non-Personal Svcs. (lines 10 to 13)	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
15. Total Expenditures (line 9 + line 14)	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
16. Transfers To Other Funds											1,504,448	1,504,448
17. 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 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
<b>A. Expenditures &amp; Transfers Out</b>												
<b>FTE</b>												
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

# SUU Budget Book

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### 2012-13 Base Budgets

The pages that follow contain a summary report of E&G budgets for fiscal year 2012-13. 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 appropriated accounts share this same number.

This document reports base budgets as of July 1, 2012. 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	337,673	-	3,678	-	35,223	-	-	376,574
10-10060	SUMMER SCHOOL	799,660	-	-	-	-	-	-	799,660
10-10092	FACULTY SABBATICAL	23,012	-	-	-	-	-	-	23,012
10-10245	VENTURE COURSE	13,114	-	-	-	18,140	1,000	-	32,254
10-10260	HONORS PROGRAM	7,700	25,878	-	-	29,320	-	-	62,898
10-10280	ENVIRONMENTAL EDUC	10,605	-	-	-	25,665	1,500	-	37,770
10-10320	ACADEMIC CONFS & PUBLICATIONS	-	94,200	4,863	-	71,715	15,875	-	186,653
10-10420	TUTORING CENTER	-	115,264	67,587	-	-	-	-	182,851
10-10450	TESTING CENTER	-	25,090	20,879	-	2,000	-	-	47,969
10-12020	PVA FACULTY SCHOLARLY SUPPORT	-	-	-	-	-	14,169	-	14,169
10-12200	ART	756,250	26,066	4,719	-	7,500	5,945	-	800,480
10-12300	MUSIC	574,642	26,466	4,718	-	7,500	4,550	6,000	623,876
10-12400	THEATRE & DANCE	604,487	86,940	7,000	-	7,500	5,005	-	710,932
10-12500	MFA PROGRAM	77,425	14,100	32,000	-	4,500	2,500	-	130,525
10-12700	CENTER FOR SHAKESPEARE STUDIES	77,000	14,100	-	-	10,000	5,000	-	106,100
10-13010	HSS INSTRUCTIONAL RESERVE	17,502	-	1,018	-	-	-	-	18,520
10-13020	HSS FACULTY SCHOLARLY SUPPORT	-	-	-	-	-	28,338	-	28,338
10-13100	COMMUNICATIONS	650,490	25,250	17,500	-	13,605	-	-	706,845
10-13190	COMMUNICATION MASTERS	62,598	4,480	-	-	-	-	-	67,078
10-13200	ENGLISH	954,054	24,660	36,000	-	17,441	-	-	1,032,155
10-13300	FOREIGN LANG & PHILOSOPHY	549,319	22,927	13,000	-	10,796	-	-	596,042
10-13400	PSYCHOLOGY	636,003	63,961	16,000	-	12,323	-	-	728,287
10-13600	HISTORY & SOCIOLOGY	691,921	27,820	11,400	-	12,391	-	-	743,532
10-13700	POLI SCI & CRIM JUST	515,087	30,173	13,700	-	16,360	-	-	575,320
10-13750	MASTERS OF PUBLIC ADMINISTRATION	84,700	14,100	-	-	2,000	-	-	100,800
10-13770	MASTERS OF FORENSIC SCIENCE	10,400	-	-	-	-	-	-	10,400
10-13800	PARALEGAL	8,400	44,188	-	-	-	-	-	52,588
10-14010	BUSINESS INSTRUCTIONAL RESERVE	62,594	-	-	-	48,336	17,500	-	128,430
10-14020	BUSINESS FACULTY SCHOLARLY SUPPORT	-	-	-	-	-	10,233	-	10,233
10-14100	ACCOUNTING	638,056	27,671	-	-	-	-	3,000	668,727

ACCOUNT	DESCRIPTION	FACULTY	STAFF	HOURLY	BENEFITS	CURRENT	TRAVEL	CAPITAL	TOTALS
10-14200	MACC	-	-	5,000	-	-	-	-	5,000
10-14300	ECONOMICS & FINANCE	650,829	-	-	-	-	-	3,400	654,229
10-14500	MANAGEMENT & MARKET	903,194	25,800	-	-	5,960	4,000	4,700	943,654
10-14600	MBA	-	-	5,000	-	-	-	-	5,000
10-14800	MILITARY SCIENCE	-	19,106	5,044	-	10,000	-	-	34,150
10-15010	EDUCATION INSTRUCTIONAL RESERVE	31,203	8,000	-	-	-	-	-	39,203
10-15020	EDHD FACULTY SCHOLARLY SUPPORT	-	-	-	-	-	12,130	-	12,130
10-15100	TEACHER EDUCATION	862,180	78,030	8,500	-	30,625	9,000	-	988,335
10-15120	GRADUATE EDUCATION	521,546	57,215	8,500	-	17,703	7,500	-	612,464
10-15130	FIELD SERVICES	30,000	-	-	-	6,000	2,500	-	38,500
10-15200	PHYS EDUCATION	404,432	33,040	4,000	-	15,000	3,000	-	459,472
10-15300	PHYS ED OUTDOOR REC & MAN	56,181	-	-	-	24,000	6,000	-	86,181
10-15400	MASTERS SPORTS CONDITIONING	61,550	-	-	-	3,000	1,000	-	65,550
10-16300	COMP SCI & INFO SYS	552,915	25,283	35,000	-	15,000	-	-	628,198
10-16500	TECHNOLOGY & CONSTRUCTION MGT	350,225	38,439	15,000	-	12,750	-	-	416,414
10-16600	INTEGRATED ENGINEERING	245,390	38,686	5,000	-	12,750	-	-	301,826
10-17010	SCIENCE INSTRUCTIONAL RESERVE	69,942	-	26,801	-	-	4,647	-	101,390
10-17020	COSE FACULTY SCHOLARLY SUPPORT	-	-	-	-	-	32,837	-	32,837
10-17100	PHYSICAL SCIENCE	979,440	110,688	21,000	-	15,000	4,500	-	1,130,628
10-17200	ENGINEERING INIT	181,290	47,868	-	-	108,446	7,500	-	345,104
10-17300	AGRICULTURE & NUTRITION	481,200	74,451	5,000	-	7,000	2,025	-	569,676
10-17500	MATHEMATICS	868,473	28,621	20,000	-	25,000	3,600	-	945,694
10-17600	BIOLOGY	834,824	70,802	22,000	-	15,000	4,050	-	946,676
10-17800	NURSING	539,617	88,094	4,035	-	65,774	5,000	-	702,520
10-18010	FIRST-YEAR EXPERIENCE	32,250	46,460	-	-	-	-	-	78,710
10-21000	DISTANCE EDUCATION	-	-	-	-	19,826	10,000	-	29,826
10-21050	UNIVERSITY CENTER	15,232	-	-	-	-	-	-	15,232
<b>10</b>	<b>INSTRUCTION TOTAL</b>	<b>16,834,605</b>	<b>1,503,917</b>	<b>443,942</b>	<b>-</b>	<b>761,149</b>	<b>230,904</b>	<b>17,100</b>	<b>19,791,617</b>
30-01085	EVENT WAIVERS	-	-	-	-	5,000	-	-	5,000
30-01120	REGIONAL SERVICES PARTNERSHIPS	-	-	-	-	44,659	-	-	44,659

ACCOUNT	DESCRIPTION	FACULTY	STAFF	HOURLY	BENEFITS	CURRENT	TRAVEL	CAPITAL	TOTALS
30-14900	SMALL BUSINESS DVLP CNTR	-	86,097	-	-	-	-	-	86,097
30-26000	INTERNATIONAL TRAINING PROJECTS	-	10,875	-	-	-	-	-	10,875
30-43010	RURAL HEALTH PARTNERSHIPS	-	82,292	-	-	3,500	-	-	85,792
<b>30</b>	<b>PUBLIC SERVICE TOTAL</b>	-	<b>179,264</b>	-	-	<b>53,159</b>	-	-	<b>232,423</b>
40-10040	CATALOG	-	-	-	-	15,047	-	-	15,047
40-10096	RELEASED TIME	94,566	15,131	-	-	-	-	-	109,697
40-10110	GLOBAL ENGAGEMENT	-	126,689	12,489	-	35,882	-	-	175,060
40-10120	ASCAP/BMI	-	-	-	-	47,261	-	-	47,261
40-10140	FACULTY SCHOLARLY SUPPORT	-	-	-	-	-	33,751	-	33,751
40-10150	ON-LINE COURSE DEVELOPMENT	20,175	-	-	-	-	-	-	20,175
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	-	138,589	-	-	12,000	3,000	-	153,589
40-10400	FACULTY CENTER	-	-	-	-	15,000	-	-	15,000
40-10405	FACULTY DEVELOPMENT SUPPORT	-	-	-	-	25,000	-	-	25,000
40-10430	COMMUNITY ENGAGEMENT	-	79,868	-	-	16,644	5,000	-	101,512
40-11000	ASSOCIATE PROVOST	-	248,978	-	-	9,021	5,500	-	263,499
40-11100	INFORMATION TECH	-	431,221	23,412	-	125,352	4,481	32,579	617,045
40-11160	CAMPUS TECH SUPPORT	-	-	-	-	-	-	94,532	94,532
40-11170	INFORMATION MEDIATION	-	48,217	-	-	47,673	1,994	-	97,884
40-11200	ASSOCIATE PROVOST - GRAD PROG	-	-	-	-	10,000	-	-	10,000
40-12000	PVA - DEAN	-	202,013	20,679	-	11,734	8,500	-	242,926
40-12800	BRAITHWAITE GALLERY	-	52,520	2,000	-	4,000	-	-	58,520
40-13000	HSS - DEAN	-	146,915	13,517	-	26,805	-	-	187,237
40-13180	STUDENT MEDIA	-	224,746	-	-	-	-	-	224,746
40-14000	BUSINESS - DEAN	-	251,072	22,280	-	31,914	5,000	6,400	316,666
40-15000	EDUCATION - DEAN	-	170,065	17,000	-	25,000	8,000	-	220,065
40-17000	SCIENCE - DEAN	-	240,074	22,697	-	49,278	10,000	-	322,049

ACCOUNT	DESCRIPTION	FACULTY	STAFF	HOURLY	BENEFITS	CURRENT	TRAVEL	CAPITAL	TOTALS
40-18000	UNIVERSITY - DEAN	-	307,766	27,335	-	22,052	10,000	-	367,153
40-18020	ACADEMIC & CAREER ADVISING	-	592,798	49,596	-	16,324	5,000	-	663,718
40-18110	LEADERSHIP ENGAGEMENT	-	10,088	-	-	7,680	-	-	17,768
40-18120	CREATIVE/INNOVATIVE ENGAGEMENT	-	-	-	-	7,680	-	-	7,680
40-18130	OUTDOOR ENGAGEMENT	-	123,715	-	-	28,044	7,500	-	159,259
40-20000	CONTINUING & PROF STUDIES	-	205,158	16,272	-	26,834	4,500	-	252,764
40-41500	MICHAEL O. LEAVITT CENTER	-	77,243	7,619	-	-	-	-	84,862
<b>40</b>	<b>ACADEMIC SUPPORT TOTAL</b>	<b>114,741</b>	<b>3,692,866</b>	<b>234,896</b>	<b>-</b>	<b>674,952</b>	<b>153,373</b>	<b>133,511</b>	<b>5,004,339</b>
42-30000	LIBRARY	512,407	523,748	77,540	-	92,632	-	-	1,206,327
42-30020	LIBRARY FACULTY SCHOLARLY SUPPORT	-	-	-	-	-	3,542	-	3,542
42-32000	LIBRARY - MASTERS	-	-	-	-	64,500	-	-	64,500
42-34000	LIBRARY - SERIALS/DATABASES	-	-	-	-	146,000	-	-	146,000
42-36000	ACADEMIC LIBRARY SUPPORT	-	-	-	-	32,000	-	-	32,000
<b>42</b>	<b>LIBRARY TOTAL</b>	<b>512,407</b>	<b>523,748</b>	<b>77,540</b>	<b>-</b>	<b>335,132</b>	<b>3,542</b>	<b>-</b>	<b>1,452,369</b>
50-01450	ENROLLMENT MGMT	-	137,087	9,340	-	62,958	9,957	-	219,342
50-01700	COMMENCEMENT	-	-	-	-	12,249	-	-	12,249
50-10410	HISPANIC CENTER	-	45,000	20,000	-	5,000	-	-	70,000
50-10480	REGISTRAR	-	237,940	-	-	18,683	-	-	256,623
50-51000	VP STUDENT SERVICES	-	284,500	18,905	-	26,138	10,213	3,076	342,832
50-51200	IN-SERVICE TRAINING	-	-	-	-	1,000	-	-	1,000
50-51300	RESIDENCE LIFE	-	30,000	-	-	-	-	-	30,000
50-51400	EMERGENCY MANAGEMENT	-	-	-	-	41,500	7,500	-	49,000
50-51500	STRATEGIC PLANNING/RETENTION	-	-	-	-	4,260	740	-	5,000
50-52000	ADA PROGRAM	-	68,366	11,784	-	18,445	5,811	5,500	109,906
50-52100	ADA HEARING IMPAIRED	-	-	-	-	43,200	-	-	43,200
50-52540	MULTICULTURAL CENTER	-	52,155	3,949	-	9,391	1,343	-	66,838
50-52570	SANS EARLY ALERT PROGRAM	-	10,000	25,000	-	11,550	-	-	46,550
50-53000	EMPLOYMENT RELATIONS	-	45,154	-	-	4,222	-	-	49,376
50-55200	DRUG & ALCOHOL PREV	-	32,506	-	-	3,544	500	-	36,550
50-55300	COUNSELING	-	356,432	-	-	-	-	-	356,432

ACCOUNT	DESCRIPTION	FACULTY	STAFF	HOURLY	BENEFITS	CURRENT	TRAVEL	CAPITAL	TOTALS
50-55350	CENTER FOR WOMEN & FAMILY	-	2,018	2,508	-	15,000	-	-	19,526
50-55400	CAMPUS RECREATION	-	41,133	10,310	-	-	-	-	51,443
50-55450	AQUATIC CENTER	-	33,599	8,760	-	-	-	-	42,359
50-56015	STUDENT INVOLVEMENT & LEADERSHIP	-	125,989	2,018	-	1,750	-	-	129,757
50-56025	OUTDOOR RECREATION CNTR	-	16,620	9,901	-	3,500	-	-	30,021
50-56700	WAUKEENYANS	-	19,532	-	-	-	-	-	19,532
50-56750	CHEERLEADERS	-	20,185	-	-	-	-	-	20,185
50-58000	ASST VP STUDENT SERVICES	-	134,748	30,000	-	25,745	4,000	-	194,493
50-58500	ADMISSIONS	-	449,133	120,560	-	34,931	16,188	-	620,812
50-59100	INTERNATIONAL STUDENT ENGAGEMENT	-	11,149	-	-	69,482	-	-	80,631
50-59500	FINANCIAL AID	-	322,733	13,066	-	20,367	1,007	-	357,173
<b>50</b>	<b>STUDENT SERVICES TOTAL</b>	<b>-</b>	<b>2,475,979</b>	<b>286,101</b>	<b>-</b>	<b>432,915</b>	<b>57,259</b>	<b>8,576</b>	<b>3,260,830</b>
52-80000	ATHLETIC ADMIN	-	377,932	-	-	-	-	-	377,932
52-80010	SPORTS INFORMATION	-	106,681	-	-	-	-	-	106,681
52-80020	ATHLETIC MARKETING & PROMOTIONS	-	28,280	-	-	-	-	-	28,280
52-80030	ATHLETIC ADVISEMENT	-	45,450	-	-	-	-	-	45,450
52-80060	SPORTS MEDICINE	-	122,098	-	-	-	-	-	122,098
52-80200	MENS BASKETBALL	-	211,800	-	-	-	-	-	211,800
52-80300	FOOTBALL	-	357,563	-	-	-	-	-	357,563
52-80400	GOLF	-	51,910	-	-	-	-	-	51,910
52-80500	TRACK & CROSS COUNTRY	-	129,485	-	-	-	-	-	129,485
52-80600	TENNIS	-	44,293	-	-	-	-	-	44,293
52-80700	WOMENS BASKETBALL	-	146,390	-	-	-	-	-	146,390
52-80750	VOLLEYBALL	-	108,425	-	-	-	-	-	108,425
52-80800	SOFTBALL	-	73,790	-	-	-	-	-	73,790
52-80900	GYMNASTICS	-	123,771	-	-	-	-	-	123,771
52-80950	SOCCER	-	67,424	-	-	-	-	-	67,424
<b>52</b>	<b>ATHLETICS TOTAL</b>	<b>-</b>	<b>1,995,292</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,995,292</b>
60-01000	PRESIDENT'S OFFICE	-	396,210	5,028	-	129,830	9,849	14,230	555,147
60-01010	FOUNDERS DAY	-	-	-	-	20,000	-	-	20,000

ACCOUNT	DESCRIPTION	FACULTY	STAFF	HOURLY	BENEFITS	CURRENT	TRAVEL	CAPITAL	TOTALS
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	-	5,044	-	-	16,924	7,571	-	29,539
60-01055	INTERNAL AUDIT	-	116,150	15,862	-	5,000	2,000	-	139,012
60-01070	CAMPUS ACCREDITATION	-	-	-	-	48,961	-	-	48,961
60-01080	PRESIDENTIAL RESERVE	-	6,041	-	-	107,547	-	-	113,588
60-01090	INSTITUTIONAL EVENTS	-	-	-	-	30,000	-	-	30,000
60-01100	GOVERNMENTAL RELATIONS	-	-	-	-	-	13,659	-	13,659
60-01110	REGIONAL SERVICES	-	170,857	-	-	25,148	-	-	196,005
60-01150	TOURNAMENTS & RECOG	-	-	-	-	8,426	-	-	8,426
60-01160	STAFF DEVELOPMENT	-	-	-	-	-	25,000	-	25,000
60-01200	PEP BAND SUPPORT	-	-	7,183	-	-	-	-	7,183
60-01300	STAFF ASSOCIATION	-	4,406	-	-	5,740	-	-	10,146
60-01500	VP UNIVERSITY RELATIONS	-	111,124	13,861	-	153,206	5,332	-	283,523
60-01650	INFORMATION SERVICES	-	312,071	1,705	-	2,915	506	-	317,197
60-01675	UNIVERSITY RELATIONS WEB	-	118,897	8,053	-	13,559	1,420	-	141,929
60-01900	LEGAL COUNSEL	-	3,000	-	-	344	-	-	3,344
60-10000	PROVOST'S OFFICE	-	275,334	14,509	-	85,371	5,000	2,665	382,879
60-11040	INSTITUTIONAL RESEARCH	-	140,110	-	-	8,672	-	-	148,782
60-11050	ASSESSMENT	-	-	-	-	45,658	-	-	45,658
60-11110	ADMIN SYSTEMS	-	733,363	41,792	-	227,625	5,180	35,869	1,043,829
60-41000	VP ADVANCEMENT	-	671,004	44,998	-	92,576	25,000	-	833,578
60-42000	ALUMNI RELATIONS	-	169,909	7,283	-	65,000	5,000	-	247,192
60-58100	PARKING SERVICES	-	17,759	-	-	-	-	-	17,759
60-61000	VP FINANCE & GOVT RELATIONS	-	190,195	19,009	-	13,482	21,795	-	244,481
60-61500	STRATEGIC INITIATIVES	-	7,894	-	-	110,735	-	-	118,629
60-61600	CAMPUS MANDATES	-	-	-	-	11,563	1,000	-	12,563
60-61700	PROPERTY MANAGEMENT	-	-	25,283	-	115,502	-	-	140,785
60-63000	ASST VP FINANCE - TREASURER	-	103,809	12,105	-	14,000	2,800	-	132,714

ACCOUNT	DESCRIPTION	FACULTY	STAFF	HOURLY	BENEFITS	CURRENT	TRAVEL	CAPITAL	TOTALS
60-63300	BURSAR	-	114,563	-	-	488,855	-	-	603,418
60-63330	CENTRUM TICKET OFFICE	-	45,392	8,620	-	-	-	-	54,012
60-63370	POST OFFICE	-	58,458	-	-	-	-	-	58,458
60-65000	PURCHASING	-	132,198	1,842	-	5,438	1,000	-	140,478
60-65500	SUSTAINABILITY INITIATIVES	-	-	14,411	-	25,000	-	-	39,411
60-66000	CONTROLLER	-	690,090	45,001	-	58,616	3,993	-	797,700
60-67000	BUDGET	-	130,523	-	-	2,704	2,688	-	135,915
60-69000	HUMAN RESOURCES	-	245,351	15,440	-	12,822	3,000	-	276,613
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	-	32,200	-	-	76,672	-	-	108,872
60-69400	STAFF RECRUITMENT	-	-	-	-	-	6,000	-	6,000
60-75000	SAFETY & RISK	-	102,492	26,000	-	10,350	6,750	-	145,592
60-78000	LIAB & FIRE INSURANCE	-	-	-	-	270,022	-	-	270,022
60-79000	RECEIVING	-	28,885	22,193	-	6,000	-	-	57,078
60-79100	MOTOR POOL	-	16,792	-	-	5,073	-	-	21,865
60-79500	PUBLIC SAFETY	-	257,530	95,591	-	20,378	3,000	-	376,499
60-90100	E&G BENEFIT POOL	-	-	-	15,165,700	-	-	-	15,165,700
60-90500	E&G TRANSFERS (ATHLETICS)	-	-	-	-	928,948	-	-	928,948
60-90500	E&G TRANSFERS (COMM OUTREACH CTR)	-	-	-	-	108,000	-	-	108,000
60-90500	E&G TRANSFERS (EARLY RETIREMENT)	-	-	-	-	300,000	-	-	300,000
60-90500	E&G TRANSFERS (SHAKESPEARE)	-	-	-	-	10,000	-	-	10,000
60-90600	STUDENT CENTER RENT	-	-	-	-	117,640	-	-	117,640
60-90800	OTHER FUNDS REIMBURSED	-	-	-	-	(165,773)	-	-	(165,773)
60-90900	CONTINGENCY	-	-	-	-	611,788	-	-	611,788
<b>60</b>	<b>INSTITUTIONAL SUPPORT TOTAL</b>	<b>-</b>	<b>5,407,651</b>	<b>445,769</b>	<b>15,165,700</b>	<b>4,349,927</b>	<b>158,543</b>	<b>52,764</b>	<b>25,580,354</b>
70-70000	PHYSICAL PLANT ADMIN	-	161,381	35,000	-	63,976	5,000	43,087	308,444
70-70050	CAPTIVE FLEET REPLACE	-	-	-	-	5,000	-	-	5,000
70-70100	CODE & MAINT CONTRACTS	-	-	-	-	156,288	-	-	156,288

ACCOUNT	DESCRIPTION	FACULTY	STAFF	HOURLY	BENEFITS	CURRENT	TRAVEL	CAPITAL	TOTALS
70-70150	HAZARD WASTE REMOVAL	-	-	-	-	14,400	600	-	15,000
70-70200	ENERGY CONSERVATION	-	-	-	-	20,000	-	-	20,000
70-70300	INSTITUTIONAL RESIDENCE MAINT	-	-	-	-	17,600	-	-	17,600
70-70350	CAMPUS DEVELOPMENT	-	-	-	-	25,000	-	-	25,000
70-70400	CONSULTANTS	-	-	-	-	20,000	-	-	20,000
70-70450	FACILITIES MANAGEMENT BUSINESS OPS	-	56,802	42,130	-	7,600	2,000	-	108,532
70-70500	FIRE SYSTEMS MAINTENANCE	-	-	-	-	10,470	1,200	-	11,670
70-70550	FACILITIES MANAGEMENT INTERNSHIPS	-	-	33,333	-	-	-	-	33,333
70-70860	SPECIAL PROJECTS/INITIATIVES	-	-	-	-	100,000	-	-	100,000
70-72000	UTILITY SERVICES	-	606,716	88,770	-	220,176	9,000	11,000	935,662
70-72100	UTIL SERV - GARBAGE	-	-	-	-	41,000	-	-	41,000
70-72200	UTIL SERV - SEWER & WTR	-	-	-	-	102,000	-	-	102,000
70-72300	HEAT PLANT OPERATION	-	150,430	92,700	-	55,000	-	-	298,130
70-72500	UTIL SERV - FUEL & PWR	-	-	-	-	2,163,838	-	-	2,163,838
70-73000	CUSTODIAL SERVICES	-	450,172	655,000	-	223,200	4,000	15,000	1,347,372
70-74000	REPAIRS & RENOVATION	-	514,378	235,000	-	214,500	3,750	18,000	985,628
70-76000	GROUNDS	-	348,517	171,000	-	149,000	1,800	25,000	695,317
70-90700	AUXILIARY REIMBURSE	-	-	-	-	(60,400)	-	-	(60,400)
<b>70</b>	<b>O &amp; M PLANT TOTAL</b>	<b>-</b>	<b>2,288,396</b>	<b>1,352,933</b>	<b>-</b>	<b>3,548,648</b>	<b>27,350</b>	<b>112,087</b>	<b>7,329,414</b>
80-01400	SPECIAL SCHOLARSHIPS (NEED-BASED)	-	-	-	-	235,000	-	-	235,000
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
<b>80</b>	<b>STUDENT FINANCIAL AID TOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,064,162</b>	<b>-</b>	<b>-</b>	<b>1,064,162</b>
<b>TOTALS</b>	<b>ALL E&amp;G ACCOUNTS</b>	<b>17,461,753</b>	<b>18,067,113</b>	<b>2,841,181</b>	<b>15,165,700</b>	<b>11,220,044</b>	<b>630,971</b>	<b>324,038</b>	<b>65,710,800</b>