

Board Approved
6/28/2023

Expenditure Plan (Operating E&G, Auxiliary Services, Self-Supporting) *

(FY05 - FY13) Hidden to save room

FY24 Spending Plan
(as of 5/19/23)

Account Name	FY 14 Actual	FY 15 Actual	FY 16 Actual	FY 17 Actual	FY 18 Actual	FY 19 Actual	FY 20 Actual	FY 21 Actual	FY 22 Actual	FY 23 Actual	FY 24 Budget
Revenue:											
Tuition (Gross)	39,505,079	40,555,139	43,614,832	45,417,596	46,895,432	47,167,950	47,184,211	45,306,491	41,416,746	42,643,030	43,901,641
Part Time Tuition (Gross)	9,674,074	10,185,310	11,480,040	11,520,941	12,455,942	13,016,668	13,009,738	13,023,672	12,382,960	12,879,209	13,264,839
General University Fee	9,268,010	9,724,356	10,911,749	11,031,605	11,631,139	12,148,801	11,975,616	12,040,613	11,324,885	11,720,916	12,032,934
University General Fee (excluding Accident Ins.)	21,627,389	22,233,691	23,433,329	26,409,817	28,193,806	29,185,482	29,026,138	28,071,255	25,533,658	26,863,234	27,620,000
University Fee (CHEFA)	8,568,132	8,809,013	7,003,550	7,143,958	7,367,797	7,392,482	7,016,409	6,636,949	6,053,770	6,119,295	6,296,000
Extension Fee (Gross)	9,236,918	8,938,319	9,303,216	10,048,534	10,424,599	10,983,010	11,893,976	10,010,739	10,291,407	10,110,658	10,754,655
All Other Student Fees	3,528,456	3,313,759	3,349,298	3,377,713	2,563,521	2,601,445	2,479,322	2,323,357	2,072,133	2,110,534	2,102,503
Accident Insurance	2,061,530	2,113,652	2,817,332	1,028,989	562,882	0	0	0	0	0	0
eLearning	0	0	0	0	0	0	0	0	0	0	0
Telecom Revenue	316,136	326,764	363,748	350,824	0	0	0	0	0	0	0
State Appropriations	43,108,205	43,503,420	46,482,651	42,397,229	38,917,605	42,255,367	42,845,944	45,307,524	49,947,578	53,775,001	53,205,821
Add'l State Appropriation (Dev Edu, Outcomes Based, IMRP)		469,565	375,212	469,688	746,416	687,513	745,143	745,143	413,964	745,286	751,612
Add'l State Appropriation (Salary Costs & Oper Supp)									4,654,681	0	35,703,457
Fringe Benefits Paid By State	35,085,664	36,441,839	40,938,165	39,674,870	37,656,992	43,693,977	43,100,980	46,860,086	55,219,261	61,996,123	0
Housing	12,119,074	13,079,815	15,856,034	15,951,531	16,829,954	17,417,233	12,766,848	7,278,884	14,020,241	16,396,792	16,816,404
Food Service	9,068,912	9,710,990	11,049,207	10,954,017	11,714,491	12,045,842	9,067,031	4,857,578	7,828,493	9,088,549	9,598,212
All Other Revenue	7,457,990	7,599,718	8,613,803	8,545,857	9,445,317	9,565,789	7,133,133	3,058,160	5,308,933	10,010,707	7,582,001
Add'l Athletic funding from their Fund Balance						0	0	0	0	0	0
Less: ContraRevenue	(2,160,362)	(2,259,431)	(3,424,366)	(3,666,087)	(3,736,113)	(3,770,304)	(3,038,059)	(2,443,913)	(1,699,337)	(3,909,011)	(3,431,183)
Total Revenue	208,465,207	214,745,919	232,167,800	230,657,082	231,669,780	244,391,255	235,206,430	223,076,537	244,769,373	260,550,323	236,198,896
% of State Appropriation to Total Revenue	37.51%	37.23%	37.65%	35.58%	33.05%	35.17%	36.54%	41.32%	44.87%	44.43%	37.64%
% of Tuition & Fees to Total Revenue	43.51%	43.60%	42.75%	44.46%	46.23%	44.56%	46.01%	47.10%	39.51%	38.47%	43.66%
Total 12-Month FTE Student Enrollment	9,854	9,926	9,918	9,683	9,850	9,613	9,152	8,604	7,836	7,768	
Expenditures:											
Personal Services:											
Total Full Time	73,632,057	77,522,204	81,100,112	79,854,932	77,299,947	77,558,457	81,018,782	81,826,965	84,957,209	81,339,864	88,474,899
Part Time:											
Lecturers	9,826,807	10,312,571	10,914,028	10,433,589	11,085,982	11,563,642	12,121,250	10,540,675	11,007,324	12,121,754	11,875,824
Lectures (NTL)					1,513,437	1,358,140	1,161,631	937,355	1,084,778	1,040,089	1,035,000
Perm/Intermit PT	364,783	381,577	473,483	433,918	470,994	359,273	280,998	351,773	604,098	257,647	175,000
University Assistants	1,096,292	1,108,068	1,033,817	893,913	839,918	954,593	970,984	814,441	618,788	715,426	1,040,000
Graduate Assistants	301,772	283,855	295,006	250,262	557,176	573,714	608,841	498,992	524,952	474,899	615,000
Student Workers					2,560,099	2,555,826	2,460,565	1,085,461	1,851,752	2,669,481	3,032,000
Other Part Time	4,080,145	4,420,914	4,898,038	4,509,258	690,735	682,636	737,130	610,940	781,436	1,121,720	755,019
Total Part Time	15,669,799	16,506,985	17,614,372	16,520,940	17,718,341	18,047,824	18,341,399	14,839,637	16,473,128	18,401,016	18,527,843
Overtime	556,999	696,618	735,953	665,022	665,554	909,238	498,807	436,250	623,882	673,538	800,600
All Other Personal Services	2,663,431	2,421,500	2,930,733	3,075,653	3,593,657	4,850,638	2,485,744	4,008,618	5,631,358	2,473,180	3,283,000
Subtotal Personal Services	92,522,286	97,147,307	102,381,170	100,116,547	99,277,499	101,366,157	102,344,732	101,111,471	107,685,577	102,887,598	111,086,342
Fringe Benefits	47,055,355	50,985,620	56,628,723	56,491,790	57,767,005	63,622,427	66,048,330	69,374,260	71,905,590	70,298,759	28,103,065
Worker's Comp. Recovery	389,151	471,411	300,572	295,890	285,328	273,457	312,325	281,400	255,095	231,302	280,317
Total P.S. & Fringe Benefits	139,966,792	148,604,338	159,310,465	156,904,227	157,329,832	165,262,041	168,705,387	170,767,131	179,846,262	173,417,659	139,469,724

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Account Name	FY 14 Actual	FY 15 Actual	FY 16 Actual	FY 17 Actual	FY 18 Actual	FY 19 Actual	FY 20 Actual	FY 21 Actual	FY 22 Actual	FY 23 Actual	FY 24 Budget
Other Expenses:											
Inst. Financial Aid/Match	11,184,809	11,217,252	11,491,457	12,507,651	12,926,960	13,466,700	14,073,455	14,062,604	14,208,726	14,936,332	17,683,549
Waivers	2,286,449	2,418,634	2,638,712	2,716,611	2,797,943	3,075,941	2,845,972	2,431,457	2,379,786	2,595,966	2,622,571
Utilities					5,325,607	5,406,520	4,969,032	5,223,008	7,052,787	5,266,810	7,500,000
All Other Expenses	35,582,426	36,416,902	38,736,857	38,879,109	39,034,839	38,971,427	31,648,515	29,698,028	32,773,621	44,078,728	40,009,580
Bad Debt Expense (current year)	357,725	346,376	283,121	681,603	0	0	0	0	0	0	0
Telecom Expense	1,019,028	1,031,777	693,113	322,431	0	0	0	0	0	0	0
Total Other Expenses	50,430,437	51,430,941	53,843,261	55,107,405	60,085,349	60,920,588	53,536,974	51,415,097	56,414,920	66,877,836	67,815,700
Library Expenses:											
Books	66,255	35,898	19,425	49,804							
Periodicals	1,272,792	1,287,206	1,182,225	1,117,362							
Electronic Periodicals	407,550	430,821	472,569	564,108							
All Other Library Equipment	72,340	17,501	55,379	6,644							
Total Non-P.S. Library Expense	1,818,937	1,771,426	1,729,598	1,737,918	0	0	0	0	0	0	0
Total Equipment (excludes Library)	3,721,964	2,448,323	2,758,197	3,011,515							
Total Expenditures	195,938,130	204,255,028	217,641,520	216,761,065	217,415,181	226,182,629	222,242,361	222,182,228	236,261,182	240,295,495	207,285,424
Addition to (Use of) Funds Before Designated Items	12,527,077	10,490,891	14,526,280	13,896,017	14,254,599	18,208,627	12,964,070	894,310	8,508,191	20,254,828	28,913,472
Designated Transfers Per BOT Policies											
Debt Service (University Fee)	(8,410,681)	(8,631,261)	(6,820,248)	(7,028,311)	(7,259,384)	(7,282,291)	(6,910,706)	(6,551,623)	(5,959,450)	(6,032,817)	(6,205,000)
Debt Service Residence Hall (1)		(2,000,000)	(4,000,000)	(5,020,531)	(4,642,258)	(4,909,797)	(4,000,000)	(1,560,211)	(2,784,000)	(4,442,855)	(4,811,854)
Debt Service Parking Garage (Welte & W/D Design)	(825,607)	(824,856)	(716,521)	(802,497)	(747,412)	(730,032)	(686,090)	(773,687)	(1,056,176)	166,229	(86,778)
Debt Service Parking Garage (W/D Construction)								(885,523)	(580,240)	(1,376,108)	(1,395,865)
Transfer to Housing Reserve						(500,000)	0	0	(701,012)	(819,840)	(840,820)
Transfer to Telecom Reserve										(2,000,000)	
Auxiliary Renewal and Replacement	(1,054,972)	(1,132,376)	(1,333,894)	(434,389)	0	(500,000)	0	0	(391,425)	(454,427)	(479,911)
IMRP Projects-FY17 Additional Approp				269,650							
Transfer to SO - GF OF Swap					(983,831)	(995,558)	(1,036,586)	(1,057,289)	(1,044,101)	(1,195,234)	(1,596,900)
Banner - Receipt (Payment)											
Other Transfers - Capital Equipment					0	0	0	0	0	0	0
Transfer Match for ITBD Grant	0	0	0	0	0	0	0	0	0	0	0
Collective Bargaining Special Funds	0	0	0	0	0	0	0	0	0	0	0
FY10 Fund Balance Reduction by State	0	0	0	0	0	0	0	0	0	0	0
FY11 Fund Balance Reduction by State	0	0	0	0	0	0	0	0	0	0	0
Total Designated Transfers	(10,291,260)	(12,588,493)	(12,870,663)	(13,016,078)	(13,632,885)	(14,917,678)	(12,633,382)	(10,828,333)	(12,516,404)	(16,155,052)	(15,417,128)

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Account Name	FY 14 Actual	FY 15 Actual	FY 16 Actual	FY 17 Actual	FY 18 Actual	FY 19 Actual	FY 20 Actual	FY 21 Actual	FY 22 Actual	FY 23 Actual	FY 24 Budget
Other Designated Fund Requests											
Other Transfers- Various (Includes Transfer to SO GF/OF)	(508,480)	(64,274)	(71,433)	(75,105)	(269,568)	(176,885)	(92,063)	(234,770)	(381,658)	(\$71,459)	
Telecom Reserves					0	(500,000)	0		(2,000,000)		
Campus Projects/Upgrades Expansions for Academic Programs									(8,000,000)	(8,000,000)	
Other Transfers (Critical Energy Center Maint and Expansion of space for Academic Programs)										(3,000,000)	
Other Transfers (Set aside Funds for CISCO Financing)										(8,700,000)	
CRF Funds Approved/ARPA Funding					0	0	0	4,295,833	1,500,000	750,000	
ARPA Temporary Support										28,225,887	
FY06 Academic Enhancement											
FY07 Academic Enhancement											
FY08 Academic Enhancement											
Other Transfers- Includes Transfer to SO GF/OF											
Other Transfer- 3% Tuition		3,101,171									
Other Transfer- Distribution Model Change		750,757									
Other Transfer- Add'l Operations Support (to offset recession)		390,105									
Other Transfer - Athletic/Recreation Field (BR#07-40)											
Other Transfer - East Campus Reserve (RSRV20)											
Other Transfer - BR#08-65 Public Safety Facility											
Plant Transfers			(400,000)								
Davidson Hall Emergency Project											
Prefunded Debt Service - New Residence Hall	(411,755)	(405,958)									
Debt Service Prefunding											
27th Payroll											
Unfunded Contract Mandates	0	0									
Contingency for potential Enrollment Decline											
HEERF CARES Funding								5,872,959	8,922,988		
HEERF Funding from FY21								8,913,888			
HEERF Funding used in FY22 from FY21 Loss Revenue					0	0	0	(8,913,888)	8,913,888		
CARES HEERF III (Inst Remaining & Supplemental)											
Total Other Designated Fund Requests	(508,480)	4,177,759	(71,433)	(75,105)	(269,568)	(676,885)	(92,063)	9,934,023	8,955,218	9,204,428	0
Addition to (Use of) Funds	1,727,337	2,080,157	1,584,184	804,834	352,146	2,614,063	238,624	(0)	4,947,005	13,304,204	13,496,344

* Will not tie to audited financial statements due to other types of adjustments

(1) In FY21, the Residence Hall Cheafa payment was reduced by refunding and applying the principal credit.

NOTES:

FY18 - Presentation changes made to the Spending Plan Format as follows: Telecom Rev is in All Other Rev; Other PT broken out into Lect (NTL), Student Workers; Other expenses includes Bad Debt exp, Equipment and Library Expenses with Utilities

FY22 - Add'l One-time State Funding, Bad Debt moved to Contra Revenue

FY23 - Add'l One-time State Funding, 27th Payroll

FY24 - Add'l One-time State Funding; Retirement Benefits paid by OSC

Total 12-Month FTE Student Enrollment Data Source: IR Data Warehouse Student File_Census Summer, Fall, Winter & Spring