# INDIANA UNIVERSITY OF PENNSYLVANIA FY2013-14 Educational and General Budget

## \*\*Excludes Carryovers Sources and Uses\*\*

Budget Assumptions:	FY2012-13 SPRING REVISION	FY2013-14 UPDATED ORIGINAL BUDGET	FY2012-13 vs. FY2013-14	
FY2014 Enrollment for Fall 14,800 Tuition Increase 3.0%			VARIANCE INCREASE/ (DECREASE)	PERCENTAGE INCREASE/ (DECREASE)
NEW SOURCES				
Revenues:				
General Appropriation	47,850,700	48,172,224	321,524	0.7% 1
Performance Funding	5,130,520	4,560,978	(569,542)	-11.1% 2
Tuition	107,356,373	107,245,947	(110,426)	-0.1% 3
Instructional Fee	12,719,000	12,916,000	197,000	1.5% 4
Technology Fee	5,735,000	5,719,000	(16,000)	-0.3% 5
Registration Fee	884,000	855,000	(29,000)	-3.3% 6
Student Service Fee	3,000,000	3,950,000	950,000	31.7% 7
Other Student Fees	214,000	214,000	-	0.0%
Other Revenue:				
Student Aid Administrative Expense Reimbursement	175,000	210,000	35,000	20.0% 8
Facilities and Administration Cost Reimbursement	773,015	775,000	1,985	0.3%
Investment Income	1,000,000	900,000	(100,000)	-10.0% 9
Miscellaneous	5,000	10,000	5,000	100.0%
TOTAL NEW SOURCES	\$ 184,842,608	\$ 185,528,149	\$ 685,541	0.4%

Netw USES	Budget Assumptions:	FY2012-13	FY2013-14	FY2012-13 vs. FY2013-14	
NEW USES	Enrollment for Fall 14,800	SPRING REVISION			PERCENTAGE INCREASE/ (DECREASE)
Personnet					
Management   11,795,991   11,749,160   433,169   4.0%   1.00					
University Administrator   1,876,042   1,915,568   39,526   2,1%   Staff (Clinical, Fread, Custodial, and Maintenance)   12,209,050   12,268,833   (40,218)   -0.3%   Clinical (Security, Supervisory Security, and Coaches)   2,285,946   2,313,263   27,316   1.2%   Payouts and Shift Differential   1,385,000   1,385,000   0.0%   Clinical (Security, Supervisory Security, and Coaches)   2,240,035   214,035   0.0%   Summer School   5,734,813   5,413,311   198,498   3.8%   Student Employment   4,079,295   4,087,232   8,026   0.2%   Clinical (Security, Supervisor)   1,724,434   1,850,008   2,259,503   6.2%   Clinical (Security, Supervisor)   1,724,434   1,850,000   177,566   7.4%   Clinical (Security, Supervisor)   1,724,434   1,850,000   1,77,566   7.4%   Clinical (Security, Supervisor)   1,724,434   1,850,000   1,77,566   7.4%   Clinical (Security, Supervisor)   1,724,434   1,850,000   1,77,566   7.4%   Clinical (Security, Security, Secu	Faculty	58,984,862	59,311,032	326,170	0.6% 10
Staff (Clerical, Fiscal, Custodial, and Maintenance)   12,309,805   12,268,813   40,218   -0.3%   -0.3%   -0.00%   -0.	Management	11,295,991	11,749,160	453,169	4.0% 10
Skaff Clerkost, Fried, Custodials, and Haintenance)   12,309,050   12,268,833   449,218   -0,3%   Cother (Security, Supervisory Security, and Coaches)   2,285,946   2,313,263   27,316   1.2%   20,00%   2,313,630   2,313,630   2,00%   2,00%   2,00%   2,00%   2,4035   2,40	University Administrator	1,876,042	1,915,568	39,526	2.1% 10
Popous and Shift Differential   1,385,000   1,09%   0.09%	Staff (Clerical, Fiscal, Custodial, and Maintenance)	12,309,050		(40,218)	-0.3% <sup>10</sup>
Overtime	Other (Security, Supervisory Security, and Coaches)	2,285,946	2,313,263	27,316	1.2% 10
Summer School   S,234,813   5,433,311   198,498   3.8 th	Payouts and Shift Differential	1,385,000	1,385,000	-	0.0%
Student Employment   4,079,295   4,087,320   8,026   0.2%	Overtime	214,035	214,035	-	0.0%
Benefits	Summer School	5,234,813	5,433,311	198,498	3.8% 11
Waivers- Graduate Assistant and Teaching Associates   91,403   1,722,434   1,550,000   127,566   7.4%   1,722,434   1,550,000   127,566   7.4%   1,722,434   1,550,000   127,566   7.4%   1,722,434   1,550,000   127,566   7.4%   1,722,434   1,550,000   1,27,566   7.4%   1,722,434   1,550,000   1,27,566   7.4%   1,550,000   1,39,395,556   7.5%   1,550,000   1,39,395,556   7.5%   1,35,840,356   1,39,395,556   7.5%   1,35,840,356   1,39,393   6.6%   1,350,000   1,394,800   3.48,800   3.0%   1,366,800   1,394,800   3.48,800   3.0%   1,366,800	Student Employment	4,079,295	4,087,320	8,026	0.2%
Waivers - Employee	Benefits	36,361,485	38,620,988	2,259,503	6.2% 12
Subtotal Personnel:	Waivers- Graduate Assistant and Teaching Associates	91,403	91,403	-	0.0%
Administrative Computing System Maintenance   518,158   552,151   33,993   6.6%   Bad Debt Expense   1,160,000   1,194,800   34,800   3.0%   Residential Revival - Phase I Amenity Space   2,891,92   291,271   2,079   7.7%   Harrisburg Charges   2,675,918   2,847,995   171,677   6.4%   Utilities   6,688,901   6,663,774   (24,727)   -0.4%   Waivers (BOG, International, Sr Citizen, E-Univ)   3,800,000   3,956,880   156,880   4.1%   Instructional Technology   5,735,000   5,719,000   (16,000)   -0.3%   Educational Services   4,574,000   4,630,000   56,000   1.2%   Doctoral Enhancement   222,000   222,000   - 0.0%   Library   20,000   30,000   10,000   50.0%   Off Campus   444,305   466,605   2,300   0.5%   Fairman Centre   468,000   463,000   (5,000)   -1.1%   Other Special Allocations   885,422   937,522   52,280   5.9%   Departmental Operating - Base Budgets   4,566,720   4,476,840   (89,880)   -2.0%   Carryover Reserve   2,410,723   1,306,412   (1,104,311)   -4.8,8%   Overhead/Administrative Expense Chargebacks   (4,846,981)   (4,846,981)   - 0.0%   Subtoal Operating:   25,830,777   25,910,869   (719,908)   -2.4%   Transfers:   22,000   2,322,432   - 0.0%   Performance Funding   2,232,432   2,232,432   - 0.0%   Facilities and Administrativo (Indirect) Allocations   323,015   258,725   (64,290)   -19.9%   Research Institute Services   78,000   791,275   6,755   0.8%   Graduate Assistant Waivers   3,308,134   3,564,497   2,297,366   9,119   -0.0%   Deferred Maintenance (TCC and Facilities Fee)   2,050,829   2,074,829   24,000   1.2%   Tanklities Fee Recreation   402,210   402,210   -0.0%   Deferred Maintenance (TCC and Facilities Fee)   2,050,829   2,074,829   24,000   1.2%   Tanklities Fee Recreation   402,210   402,210   -0.0%   Deferred Maintenance (TCC and Facilities Fee)   2,050,829   2,074,829   24,000   1.2%   Tanklities Fee Recreation   402,210   402,210   -0.0%   Deferred Maintenance (TCC and Facilities Fee)   2,050,829   2,074,829   24,000   1.2%   Tanklities Fee Recreation   402,210   402,210   -0.0%	Waivers - Employee	1,722,434	1,850,000	127,566	7.4% 13
Administrative Computing System Maintenance   518,158   552,151   33,993   6.6%   Bad Debt Expense   1,160,000   1,194,800   34,800   3.0%   Residentia Revival - Phase I Amenity Space   289,192   291,271   2,079   0.7%   Harrisburg Charges   2,675,918   2,847,595   171,677   6.4%   Walvers (BOG, International, Sr Citizen, E-Univ)   3,800,000   3,956,880   156,880   41,1%   Instructional Technology   5,735,000   5,719,000   (16,000)   6.03%   Educational Services   4,574,000   4,630,000   56,000   1.2%   Doctoral Enhancement   222,000   222,000   - 0.0%   Obctoral Enhancement   222,000   222,000   - 0.0%   Off Campus   444,305   466,605   2,300   0.5%   Fairman Centre   468,000   463,000   (5,000)   1.11%   Other Special Allocations   885,242   937,522   52,280   5.9%   Departmental Operating - Base Budgets   4,566,720   4,476,840   (89,880)   -2.0%   Carryover Reserve   2,410,723   1,306,412   (1,104,311)   445,890   Overhead/Administrative Expense Chargebacks   4,846,981   4,846,981   - 0.0%   Subtoal Operating:   25,830,777   28,910,869   (719,908)   -2.4%   Transfers:   Academic Facilities Renovation Program (AFRP)   763,548   763,548   - 0.0%   Ferformance Funding   2,232,432   - 0.0%   Ferformance Funding   2,236,000   36,000   16,000   16,000   Ferformance Funding   2,232,432   - 0.0%   Ferformance Funding   2,232,432   - 0.0%   Ferformance Funding   2,232,432   - 0.0%   Ferformance Funding   2,236,000   36,000   16,000   16,000   Ferformance Funding   2,236,000   36,000   16,000   16,000   Ferformance Funding   2,236,000   36,000   36,000   36,000   36,000   36,000   36,000   36,000   36,000   36,000   36,000   36,000   36,000   36,000   36,000   36,000   36,000	Subtotal Personnel:	135,840,356	139,239,912	3,399,556	2.5%
Administrative Computing System Maintenance   518,158   552,151   33,993   6.6%   Bad Debt Expense   1,160,000   1,194,800   34,800   3.0%   Residential Revival - Phase I Amenity Space   289,192   291,271   2,079   0.7%   Harrisburg Charges   2,675,918   2,847,595   171,677   6.4%   Utilities   6,688,501   6,663,774   (24,727)   0.04%   Walvers (BOG, International, Sr Citizen, E-Univ)   3,800,000   3,955,880   156,880   41,1%   Instructional Technology   5,735,000   5,719,000   (16,000)   56,000   1.2%   Doctoral Enhancement   222,000   222,000   - 0.0%   Doctoral Enhancement   222,000   222,000   - 0.0%   Off Campus   464,305   466,605   2,300   0.5%   Fairman Centre   468,000   463,000   (5,000)   1.11%   Other Special Allocations   885,242   937,522   52,280   5.9%   Departmental Operating - Base Budgets   4,566,720   4,476,840   (89,880)   2.0%   Carryover Reserve   2,410,723   1,306,412   (1,104,311)   -45,88%   Overhead/Administrative Expense Chargebacks   (4,846,981)   (4,846,981)   - 0.0%   Subtatal Operating:   25,830,777   28,910,869   (719,908)   -2,4%   Transfers:   Academic Facilities Renovation Program (AFRP)   763,548   763,548   - 0.0%   Parformance Funding   2,232,432   - 0.0%   Facilities and Administration (Indirect) Allocations   323,015   258,725   (64,290)   -19,9%   Research Institute Services   785,000   791,275   6,275   0.8%   Graduate Assistant Walvers   3,308,134   3,564,497   256,363   7,7%   Transfers to Designated Reserves   3,697,160   3,458,674   (238,486)   -6,5%   Admissions - Base Adjustment   205,000   205,000   1.2%   Pacilities Renovation Interect   1,80,575   - 0.0%   Deferred Maintenance (TCC and Facilities Fee)   2,050,829   2,074,829   24,000   1.2%   Facilities Reserve   1,180,357   - (1,180,357)   -100,0%   Deferred Maintenance (TCC and Facilities Fee)   2,050,829   2,074,829   24,000   1.2%   Facilities Reserve   1,180,357   - (1,180,357)   -100,0%   Subtotal Transfers:   18,866,247   17,897,871   (968,376)   -5.1%   TOTAL NEW USES   184,337,380   186,048,653   1,	Operating:				
Bad Debt Expense	l · -	518.158	552.151	33.993	6.6% 14
Residential Revival - Phase I Amenity Space 289,192 291,271 2,079 0.7% Harrisburg Charges 2,675,918 2,847,995 171,677 6.4% 6.688,910 6,663,774 (24,727) 0.04% Mavers (BOG, International, Sr Citizen, E-Univ) 3,800,000 3,955,880 156,880 4.1% Instructional Technology 5,735,000 5,719,000 (16,000) 0.3% 0.000 1.2% Doctoral Enhancement 222,000 222,000 - 0.0% Ulbrary 20,000 30,000 10,000 50,000 1.2% 0.0% Off Campus 464,305 466,605 2,300 0.5% 6.00% 0.05% 6.00% 0.0% 0.0% 0.0% 0.0% 0.0% 0.0% 0.	1	· ·		,	3.0% 15
Harrisburg Charges	· ·		· · ·	,	
Utilities	, ,	· ·	l '	,	6.4% <sup>16</sup>
Waivers (BOG, International, Sr Citizen, E-Univ)         3,800,000         3,956,880         156,880         4.1%           Instructional Technology         5,735,000         5,719,000         (16,000)         -0.3%           Educational Services         4,574,000         46,30,000         56,000         1.2%           Doctoral Enhancement         222,000         222,000         -         0.0%           Library         20,000         30,000         10,000         50,0%           Off Campus         464,305         466,605         2,300         0.5%           Fairman Centre         468,000         463,000         (5,000)         1-1.1%           Other Special Allocations         885,242         937,522         52,280         5.9%           Departmental Operating - Base Budgets         4,566,720         4,476,840         (89,880)         -2.0%           Carryover Reserve         2,410,723         1,306,412         (1,104,311)         -45,8%           Overhead/Administrative Expense Chargebacks         (4,846,981)         (4,846,981)         (1,104,311)         -45,8%           Subtotal Operating:         29,630,777         28,910,869         (719,908)         -2.4%           Transfers         763,548         6         -0.0%				,	
Instructional Technology			l ' '	l	4.1% 17
Educational Services			l ' '	,	
Doctoral Enhancement	-			l	
Library				-	
Off Campus         464,305         466,605         2,300         0.5%           Fairman Centre         468,000         463,000         (5,000)         -1.1%           Other Special Allocations         885,242         937,522         52,280         5.9%           Departmental Operating - Base Budgets         4,566,720         4,476,840         (89,880)         -2.0%           Carryover Reserve         2,410,723         1,306,412         (1,104,311)         -45.8%           Overhead/Administrative Expense Chargebacks         (4,846,981)         -         0.0%           Subtotal Operating:         29,630,777         28,910,869         (719,908)         -2.4%           Transfers:           Academic Facilities Renovation Program (AFRP)         763,548         763,548         -         0.0%           Debt Service Payments         753,000         936,000         183,000         24.3%           KCAC New Debt Payment         2,200,000         2,236,000         36,000         1.6%           Performance Funding         2,232,432         2,232,432         -         0.0%           Performance Funding Reallocation         (1,322,785)         (1,322,785)         -         0.0%           Research Institute Services         785,000		· ·		10,000	50.0% <sup>18</sup>
Fairman Centre		1	l '	,	
Other Special Allocations         885,242         937,522         52,280         5.9%           Departmental Operating - Base Budgets         4,566,720         4,476,840         (89,880)         -2.0%           Carryover Reserve         2,410,723         1,306,412         (1,104,311)         -45.8%           Overhead/Administrative Expense Chargebacks         (4,846,981)         (4,846,981)         - 0.0%           Subtotal Operating:         29,630,777         28,910,869         (719,908)         -2.4%           Transfers:         Academic Facilities Renovation Program (AFRP)         763,548         - 0.0%         - 0.0%           Debt Service Payments         753,000         936,000         183,000         24.3%           KCAC New Debt Payment         2,200,000         2,236,000         36,000         1.6%           Performance Funding         2,232,432         2,232,432         - 0.0%           Performance Funding Reallocation         (1,322,785)         (1,322,785)         - 0.0%           Research Institute Services         785,000         791,275         6,275         0.8%           Graduate Assistant Waivers         3,308,134         3,564,497         256,363         7.7%           Transfers to Designated Reserves         3,697,160         3,458,674	Fairman Centre	· ·	· · · · · · · · · · · · · · · · · · ·		-1.1%
Departmental Operating - Base Budgets	Other Special Allocations	· ·	· · · · · · · · · · · · · · · · · · ·		5.9% <sup>19</sup>
Carryover Reserve		1	l		-2.0%
Overhead/Administrative Expense Chargebacks         (4,846,981)         (4,846,981)         -         0.0%           Subtotal Operating:         29,630,777         28,910,869         (719,908)         -2.4%           Transfers:         -         -         0.0%           Academic Facilities Renovation Program (AFRP)         763,548         763,548         -         0.0%           Debt Service Payments         753,000         936,000         183,000         24,3%           KCAC New Debt Payment         2,200,000         2,236,000         36,000         1.6%           Performance Funding         2,232,432         2,232,432         -         0.0%           Performance Funding Reallocation         (1,322,785)         (1,322,785)         -         0.0%           Facilities and Administration (Indirect) Allocations         323,015         258,725         (64,290)         -19,9%           Research Institute Services         785,000         791,275         6,275         0.8%           Graduate Assistant Waivers         3,308,134         3,564,497         256,363         7.7%           Transfers to Designated Reserves         3,697,160         3,458,674         (238,486)         -6.5%           Admissions - Base Adjustment         205,000         2				l	-45.8%
Subtotal Operating:   29,630,777   28,910,869   (719,908)   -2.4%	Overhead/Administrative Expense Chargebacks	(4,846,981)		=	0.0%
Academic Facilities Renovation Program (AFRP) Debt Service Payments 753,000 Performance Funding Performance Funding Performance Funding Reallocation Facilities and Administration (Indirect) Allocations Research Institute Services Fash Graduate Assistant Waivers Fariansfers to Designated Reserves Admissions - Base Adjustment Deferred Maintenance (TCC and Facilities Fee) Perferd Maintenance (TCC and Facilities Fee) Strategic Initiatives Reserve  1,180,357  TOTAL NEW USES  Research Institute Services Pash,000 Post, 228,247 Post, 2297,386 Post, 226,375 Post, 226 P	Subtotal Operating:	29,630,777	28,910,869	(719,908)	-2.4%
Academic Facilities Renovation Program (AFRP) Debt Service Payments F753,000 Performance Funding Performance Funding Performance Funding Reallocation Facilities and Administration (Indirect) Allocations Research Institute Services F785,000 F785,000 Performance Funding Performance Funding Reallocation F785,000 Performance Funding Fr85,000 Performance Funding Page Fr85,0	Transfers:				
Debt Service Payments         753,000         936,000         183,000         24.3%           KCAC New Debt Payment         2,200,000         2,236,000         36,000         1.6%           Performance Funding         2,232,432         2,232,432         -         0.0%           Performance Funding Reallocation         (1,322,785)         (1,322,785)         -         0.0%           Facilities and Administration (Indirect) Allocations         323,015         258,725         (64,290)         -19.9%           Research Institute Services         785,000         791,275         6,275         0.8%           Graduate Assistant Waivers         3,308,134         3,564,497         256,363         7.7%           Transfers to Designated Reserves         3,697,160         3,458,674         (238,486)         -6.5%           Admissions - Base Adjustment         205,000         205,000         -         0.0%           Deferred Maintenance (TCC and Facilities Fee)         2,050,829         2,074,829         24,000         1.2%           Facilities Fee Recreation         402,310         402,310         -         0.0%           Other         2,288,247         2,297,366         9,119         0.4%           Strategic Initiatives Reserve         1,180,357 <td< td=""><td></td><td>763,548</td><td>763,548</td><td>_</td><td>0.0%</td></td<>		763,548	763,548	_	0.0%
KCAC New Debt Payment       2,200,000       2,236,000       36,000       1.6%         Performance Funding       2,232,432       2,232,432       -       0.0%         Performance Funding Reallocation       (1,322,785)       (1,322,785)       -       0.0%         Facilities and Administration (Indirect) Allocations       323,015       258,725       (64,290)       -19,9%         Research Institute Services       785,000       791,275       6,275       0.8%         Graduate Assistant Waivers       3,308,134       3,564,497       256,363       7.7%         Transfers to Designated Reserves       3,697,160       3,458,674       (238,486)       -6.5%         Admissions - Base Adjustment       205,000       205,000       -       0.0%         Deferred Maintenance (TCC and Facilities Fee)       2,050,829       2,074,829       24,000       1.2%         Facilities Fee Recreation       402,310       402,310       -       0.0%         Other       2,288,247       2,297,366       9,119       0.4%         Strategic Initiatives Reserve       1,180,357       -       (1,180,357)       -100.0%         Subtotal Transfers:       18,866,247       17,897,871       (968,376)       -5.1%         TOTAL NEW USES		· ·	l	183.000	24.3% 20
Performance Funding         2,232,432         2,232,432         -         0.0%           Performance Funding Reallocation         (1,322,785)         (1,322,785)         -         0.0%           Facilities and Administration (Indirect) Allocations         323,015         258,725         (64,290)         -19.9%           Research Institute Services         785,000         791,275         6,275         0.8%           Graduate Assistant Waivers         3,308,134         3,564,497         256,363         7.7%           Transfers to Designated Reserves         3,697,160         3,458,674         (238,486)         -6.5%           Admissions - Base Adjustment         205,000         205,000         -         0.0%           Deferred Maintenance (TCC and Facilities Fee)         2,050,829         2,074,829         24,000         1.2%           Facilities Reacreation         402,310         402,310         -         0.0%           Other         2,288,247         2,297,366         9,119         0.4%           Strategic Initiatives Reserve         1,180,357         -         (1,180,357)         -100.0%           Subtotal Transfers:         18,866,247         17,897,871         (968,376)         -5.1%           TOTAL NEW USES         184,337,380         1	·	· ·	l '		1.6%
Performance Funding Reallocation         (1,322,785)         (1,322,785)         - 0.0%           Facilities and Administration (Indirect) Allocations         323,015         258,725         (64,290)         -19.9%           Research Institute Services         785,000         791,275         6,275         0.8%           Graduate Assistant Waivers         3,308,134         3,564,497         256,363         7.7%           Transfers to Designated Reserves         3,697,160         3,458,674         (238,486)         -6.5%           Admissions - Base Adjustment         205,000         205,000         -         0.0%           Deferred Maintenance (TCC and Facilities Fee)         2,050,829         2,074,829         24,000         1.2%           Facilities Fee Recreation         402,310         402,310         -         0.0%           Other         2,288,247         2,297,366         9,119         0.4%           Strategic Initiatives Reserve         1,180,357         -         (1,180,357)         -100.0%           Subtotal Transfers:         18,866,247         17,897,871         (968,376)         -5.1%           TOTAL NEW USES         184,337,380         186,048,653         1,711,273         0.9%           NEW SOURCES LESS NEW USES         505,228         (	· ·			_	
Facilities and Administration (Indirect) Allocations         323,015         258,725         (64,290)         -19.9%           Research Institute Services         785,000         791,275         6,275         0.8%           Graduate Assistant Waivers         3,308,134         3,564,497         256,363         7.7%           Transfers to Designated Reserves         3,697,160         3,458,674         (238,486)         -6.5%           Admissions - Base Adjustment         205,000         205,000         -         0.0%           Deferred Maintenance (TCC and Facilities Fee)         2,050,829         2,074,829         24,000         1.2%           Facilities Fee Recreation         402,310         402,310         -         0.0%           Other         2,288,247         2,297,366         9,119         0.4%           Strategic Initiatives Reserve         1,180,357         -         (1,180,357)         -100.0%           Subtotal Transfers:         18,866,247         17,897,871         (968,376)         -5.1%           TOTAL NEW USES         184,337,380         186,048,653         1,711,273         0.9%           NEW SOURCES LESS NEW USES         505,228         \$ (520,504)         (1,025,732)           Divisional Excess Reduction Targets - Net         (505,228)	1			-	
Research Institute Services       785,000       791,275       6,275       0.8%         Graduate Assistant Waivers       3,308,134       3,564,497       256,363       7.7%         Transfers to Designated Reserves       3,697,160       3,458,674       (238,486)       -6.5%         Admissions - Base Adjustment       205,000       205,000       -       0.0%         Deferred Maintenance (TCC and Facilities Fee)       2,050,829       2,074,829       24,000       1.2%         Facilities Fee Recreation       402,310       402,310       -       0.0%         Other       2,288,247       2,297,366       9,119       0.4%         Strategic Initiatives Reserve       1,180,357       -       (1,180,357)       -100.0%         Subtotal Transfers:       18,866,247       17,897,871       (968,376)       -5.1%         TOTAL NEW USES       184,337,380       186,048,653       1,711,273       0.9%         NEW SOURCES LESS NEW USES       505,228       (520,504)       (1,025,732)         Divisional Excess Reduction Targets - Net       (505,228)       (556,879)       (51,651)         Use of One-Time Funding Sources       -       1,077,383       1,077,383	<u> </u>		1	(64,290)	-19.9% <sup>2</sup>
Graduate Assistant Waivers       3,308,134       3,564,497       256,363       7.7%         Transfers to Designated Reserves       3,697,160       3,458,674       (238,486)       -6.5%         Admissions - Base Adjustment       205,000       205,000       -       0.0%         Deferred Maintenance (TCC and Facilities Fee)       2,050,829       2,074,829       24,000       1.2%         Facilities Fee Recreation       402,310       402,310       -       0.0%         Other       2,288,247       2,297,366       9,119       0.4%         Strategic Initiatives Reserve       1,180,357       -       (1,180,357)       -100.0%         Subtotal Transfers:       18,866,247       17,897,871       (968,376)       -5.1%         TOTAL NEW USES       184,337,380       186,048,653       1,711,273       0.9%         NEW SOURCES LESS NEW USES       505,228       (520,504)       (1,025,732)         Divisional Excess Reduction Targets - Net       (505,228)       (556,879)       (51,651)         Use of One-Time Funding Sources       -       1,077,383       1,077,383	· · · ·		l	l	
Transfers to Designated Reserves       3,697,160       3,458,674       (238,486)       -6.5%         Admissions - Base Adjustment       205,000       205,000       -       0.0%         Deferred Maintenance (TCC and Facilities Fee)       2,050,829       2,074,829       24,000       1.2%         Facilities Fee Recreation       402,310       402,310       -       0.0%         Other       2,288,247       2,297,366       9,119       0.4%         Strategic Initiatives Reserve       1,180,357       -       (1,180,357)       -100.0%         Subtotal Transfers:       18,866,247       17,897,871       (968,376)       -5.1%         TOTAL NEW USES       184,337,380       186,048,653       1,711,273       0.9%         NEW SOURCES LESS NEW USES       505,228       (520,504)       (1,025,732)         Divisional Excess Reduction Targets - Net       (505,228)       (556,879)       (51,651)         Use of One-Time Funding Sources       -       1,077,383       1,077,383	Graduate Assistant Waivers		· ·	•	7.7% 22
Admissions - Base Adjustment       205,000       205,000       -       0.0%         Deferred Maintenance (TCC and Facilities Fee)       2,050,829       2,074,829       24,000       1.2%         Facilities Fee Recreation       402,310       402,310       -       0.0%         Other       2,288,247       2,297,366       9,119       0.4%         Strategic Initiatives Reserve       1,180,357       -       (1,180,357)       -100.0%         Subtotal Transfers:       18,866,247       17,897,871       (968,376)       -5.1%         TOTAL NEW USES       184,337,380       186,048,653       1,711,273       0.9%         NEW SOURCES LESS NEW USES       505,228       (520,504)       (1,025,732)         Divisional Excess Reduction Targets - Net       (505,228)       (556,879)       (51,651)         Use of One-Time Funding Sources       -       1,077,383       1,077,383				•	-6.5% <sup>23</sup>
Deferred Maintenance (TCC and Facilities Fee)         2,050,829         2,074,829         24,000         1.2%           Facilities Fee Recreation         402,310         402,310         - 0.0%           Other         2,288,247         2,297,366         9,119         0.4%           Strategic Initiatives Reserve         1,180,357         - (1,180,357)         -100.0%           Subtotal Transfers:         18,866,247         17,897,871         (968,376)         -5.1%           TOTAL NEW USES         184,337,380         186,048,653         1,711,273         0.9%           NEW SOURCES LESS NEW USES         505,228         (520,504)         (1,025,732)           Divisional Excess Reduction Targets - Net         (505,228)         (556,879)         (51,651)           Use of One-Time Funding Sources         - 1,077,383         1,077,383	<u> </u>			-	
Facilities Fee Recreation         402,310         402,310         -         0.0%           Other         2,288,247         2,297,366         9,119         0.4%           Strategic Initiatives Reserve         1,180,357         -         (1,180,357)         -100.0%           Subtotal Transfers:         18,866,247         17,897,871         (968,376)         -5.1%           TOTAL NEW USES         184,337,380         186,048,653         1,711,273         0.9%           NEW SOURCES LESS NEW USES         505,228         (520,504)         (1,025,732)           Divisional Excess Reduction Targets - Net         (505,228)         (556,879)         (51,651)           Use of One-Time Funding Sources         -         1,077,383         1,077,383		1	· · · · · · · · · · · · · · · · · · ·	24,000	
Other         2,288,247         2,297,366         9,119         0.4%           Strategic Initiatives Reserve         1,180,357         - (1,180,357)         -100.0%           Subtotal Transfers:         18,866,247         17,897,871         (968,376)         -5.1%           TOTAL NEW USES         184,337,380         186,048,653         1,711,273         0.9%           NEW SOURCES LESS NEW USES         505,228         (520,504)         (1,025,732)           Divisional Excess Reduction Targets - Net         (505,228)         (556,879)         (51,651)           Use of One-Time Funding Sources         -         1,077,383         1,077,383	· · · · · · · · · · · · · · · · · · ·			-	
Strategic Initiatives Reserve         1,180,357         - (1,180,357)         -100.0%           Subtotal Transfers:         18,866,247         17,897,871         (968,376)         -5.1%           TOTAL NEW USES         184,337,380         186,048,653         1,711,273         0.9%           NEW SOURCES LESS NEW USES         505,228         (520,504)         (1,025,732)           Divisional Excess Reduction Targets - Net         (505,228)         (556,879)         (51,651)           Use of One-Time Funding Sources         -         1,077,383         1,077,383	Other			9,119	
Subtotal Transfers:       18,866,247       17,897,871       (968,376)       -5.1%         TOTAL NEW USES       184,337,380       186,048,653       1,711,273       0.9%         NEW SOURCES LESS NEW USES       505,228       \$ (520,504)       (1,025,732)         Divisional Excess Reduction Targets - Net       (505,228)       (556,879)       (51,651)         Use of One-Time Funding Sources       -       1,077,383       1,077,383	Strategic Initiatives Reserve		-	,	
NEW SOURCES LESS NEW USES         505,228 \$ (520,504)         (1,025,732)           Divisional Excess Reduction Targets - Net         (505,228)         (556,879)         (51,651)           Use of One-Time Funding Sources         -         1,077,383         1,077,383	Subtotal Transfers:	18,866,247	17,897,871	(968,376)	-5.1%
Divisional Excess Reduction Targets - Net         (505,228)         (556,879)         (51,651)           Use of One-Time Funding Sources         -         1,077,383         1,077,383	TOTAL NEW USES	184,337,380	186,048,653	1,711,273	0.9%
Use of One-Time Funding Sources - 1,077,383 1,077,383	NEW SOURCES LESS NEW USES	505,228	\$ (520,504)	(1,025,732)	
	Divisional Excess Reduction Targets - Net	(505,228)	(556,879)	(51,651)	
NET COURSES LESS LISTS	Use of One-Time Funding Sources	-	1,077,383	1,077,383	
NET SUUKCES LESS USES	NET SOURCES LESS USES	-	\$ -	\$ -	

#### INDIANA UNIVERSITY OF PENNSYLVANIA

## **FY2013-14 Educational and General Budget Budget Footnotes**

- 1. FY2012-13 Level State Appropriation Funding with Allocation Formula Adjustment. This Resulted in an Increase of \$321,524.
- 2. Performance Funding is Projected to be the Same Level Funding as FY2011-12.
- 3. Tuition is Based on an Overall 3% Rate Increase and Fall Enrollment of 14,800.
- 4. Instructional Fee Increased by the 3% Increase in Tuition and Undergraduate Technology Fee. The Total Instructional Fee was Adjusted for the Change in Enrollment. The Two Components of the Instructional Fee are the Educational Service Fee (ESF) and the Facilities Fee. Assessments are Shown Below:
  - a. Undergraduate Instructional Fee 10% of Tuition and Technology Fee (Based on a Reduction of 190 In-State Undergraduates)
  - b. Graduate Masters Instructional Fee 15% of Tuition and Technology Fee (Based on a Reduction of 10 In-State Graduates)
  - c. Graduate Doctoral Instructional Fee 20% of Tuition and Technology Fee (No Change in Doctoral Enrollment)
  - d. Off Campus Instructional Fee 10% of Tuition and Technology Fee (No Change in Enrollment)
- 5. The Technology Fee Rate Increased by 3% for Full-Time Undergraduates and was Adjusted for the Decline of 190 students. There was not an Increase for Part-Time Undergraduate and All Graduate Students.
- 6. There was No Change in the Registration Fee. Revenue Declined as a Result of the Decrease in Enrollment.
- 7. The Student Service Fee Increased as a Result of the Council of Trustees Approving a \$3 Per Credit Hour Increase in Both the Undergraduate and Graduate Rate.
- 8. Based on a Projected Increase in Perkin's Loans Awarded in FY2013-14.
- 9. Based on Interest Rates Remaining Flat and a Lower Cash Balance.
- 10. Salary and Wage Increase: SEE ATTACHMENT I

  Note: Monetary Fluctuations can be a Result of Different Pay Levels for Replacement Personnel.
- 11. Per the Current Collective Bargaining Agreement with APSCUF, the Pay Scale Moved from 60% of the Fall 2005 Per Credit Level to 53% of the Fall 2012 Per Credit Level.
- 12. The Increase in Employee Waivers is Based on an Updated May 2013 Projection which Looked at the Actuals for FY2012-13.
- 13. Benefit Increase Based on PASSHE Assumptions with IUP's Mix of Steps and Participation Levels:
  - a. Increase Prior to Permanent Reductions 8.9%
  - b. Increase After Permanent Reductions 6.2%
- 14. Includes First Year Expenses of New Software for the Banner Mobile App (\$28,800).

- 15. Increase at Same Rate as the Tuition Increase 3%.
- 16. Includes an Increase in the Chancellor's Assessment which is Based on Last Year's Increase in Tuition Revenue. Also, an Additional \$116,364 was Added to Pay for IUP's Portion of the New State Initiative for the Data Warehouse Application. Other Charges Increased by 3% per PASSHE Assumptions.
- 17. Includes New Initiative "Summer II Sutton Scholarship Waivers" (\$42,880) and a 3% Increase for Tuition.
- 18. Based on the Actual Library Fines Collected in the Prior Year (FY2012-13).
- 19. Reflects the Actual Increase in the FY2013-14 Cooperating Teachers Stipends and a 25% Increase in IUP's Contract with West Penn Allegheny Hospital (\$100,000 to \$125,000) for the Nursing Program.
- 20. Projected the Early Retirement of Debt for the Cogeneration Smokestack and Engine Retrofit in FY2013-14. This Increased the Final Payment by \$105,000, from \$250,000 to \$355,000. Also, in Prior Years, the Budget for Punxsutawney Commons Debt Reflected a Lower Amount than the Actual Payment by \$78,000. This was the Result of an Excess Fund Balance. This Year's Budget Reflects the Actual Debt Payment (Increased from \$70,000 to \$148,000).
- 21. Per the Affiliation Agreement, the Base Funding of \$775,000 will be Escalated by the Consumer Price Index for All Items. This Increase will be Funded from the Actual IUP F&A (Indirect) Revenue Received. Therefore, the Decrease Reflects the Increased Support and a Projected Decrease in Indirect Revenue Collected.
- 22. Listed Below are Three Changes to this Year's Allocation:
  - a. Includes an Additional \$210,000 for a One-Time New Initiative of Graduate Assistant Waivers.
  - b. Includes an Increase of 3% for the FY2013-14 Tuition Rate Change.
  - c. Includes a Decrease which Resulted from Student Affairs using \$37,431 for FY2013-14 Permanent Savings Reductions.
- 23. Reflects the Elimination of the Furniture Reserve (\$400,000) and the Projected Increase of \$161,514 in IUP's SAP Payment.

### Updated Original Budget Indiana University of Pennsylvania Basic Budget Assumptions - FY2013-14

- FY2012-13 Level State Appropriation Funding with Allocation Adjustment Resulting in an Increase of \$321,524
- 2. Enrollment Projection 14,800
- 3. Tuition Increase 3.0%
- 4. Technology Fee Increase 3.0%
- 5. Salary and Wage Increases Based Upon Current CBA(s) Non Represented Employees - (Management) - 3.0%
- 6. a. Benefit Increase Prior to Permanent Reductions 8.9%\*
  - b. Benefit Increase After Permanent Reductions 6.2%\*
- Utility Increase 5.0% (Less E&G Share of Revenue Which is Projected to be \$359,152)
- 8. The Following Changes were Incorporated into the Budget Projection:
  - A. Personnel Budget Based Upon the SAP PBM Position Control System
  - B. Assumed a 3% Increase in Bad Debt Expense
  - C. Increase in the Student Service Fee Additional Revenue of \$950,000
  - D. Performance Funding Expense Kept at FY2011-12 Level
  - E. \$210,000 for Additional Graduate Assistants One-Time
  - F. New Item for Multi-University Enrollment Application \$100,000 (5-Year Commitment)
  - G. Strategic Initiative Reserve has been used to Offset the Budget Deficit.
  - H. Permanent Elimination of Furniture Reserve for \$400,000

<sup>\*</sup>Benefit Rates are Based Upon the Latest PASSHE Assumptions and the New Position Budget Management System.